

Regular Meeting

Tuesday, October 20, 2026 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. **Adoption of Agenda**

V. **Public Input**

VI. **School Board Member Comments**

VII. **Audit report presentation from Brady Martz**

VIII. **Budget Report**

IX. **Administrative Reports**

IX.A. Superintendent or Business Manager Report

IX.B. High School Principal

IX.C. Elementary Principal

IX.C.1. Summer Program Recap - Dawn Tinjum

IX.D. Activities Director

IX.E. **Committees**

IX.E.1. Staff Development

IX.E.2. Community Ed

IX.E.3. Negotiations

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

XI. **Old or Unfinished Business**

XII. **New Business**

XII.A. Consent Agenda (A)

XII.A.1. Approve minutes from the September 8
regular meeting and September 22 Special Meeting

XII.B. Accept Donations

XII.C. Personnel

XII.C.1. Approve the 2026-27 Boys Basketball
Coaches (A)
Head - Nate McCraven
Asst - Aaron Eggen
Asst - Zac Oistad
JH - Trevor Stewart
JH - Jennings Lee

XII.C.2. Approve the 2026-27 Girls Basketball
Coaches (A)
Head - Dave Smart
Asst - Kenley Wahlin
JH - Eric Smart
JH - Shawn Roux

XII.C.3. Approve hiring Patty Anderson as a
paraprofessional (A)

XII.D. Approve the 2026-27 Certified Staff
Seniority List (A)

XII.E. Approve the MSHSL Form A Resolution (R)

XII.F. Approve the MSHSL Form B Resolution (R)

XII.G. Approve the 2026-28 Master Agreement with
ED MN ABW Education Support Professionals (A)

XII.H. Approve the FY26 Audit (A)

XIII. **Board Business Reflection**

XIV. **Adjourn**

Next Regular School Board Meeting Date:
Time: _____

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
2436	2910	STAC														
BBB: Breakdown Tourn				2448	Credit	A	09/02/26 1160	Check	1	Misc						
						2910	R 21 300 294 301 099 703			SA - BBB Rev					850.00	0.00
														Receipt Total:	\$850.00	\$0.00
														Deposit Total:	\$850.00	\$0.00
2437	2910	STAC														
GBB: Breakdown Tourn				2449	Credit	A	09/02/26 1159	Check	1	Misc						
						2910	R 21 300 296 301 099 717			SA - GBB Rev					850.00	0.00
														Receipt Total:	\$850.00	\$0.00
														Deposit Total:	\$850.00	\$0.00
2438	2910	STAC														
FB: Jersey Sales				2450	Credit	A	09/02/26 1158	Check	1	Misc						
						2910	R 21 300 294 301 099 715			SA - FB Rev					100.00	0.00
														Receipt Total:	\$100.00	\$0.00
														Deposit Total:	\$100.00	\$0.00
2442	2910	STAC														
Conc: FB vs Bagley 9/3				2454	Credit	A	09/08/26 1161	Check	1	Misc						
						2910	R 21 300 298 301 099 712			SA - Concessions Rev					1,232.00	0.00
														Receipt Total:	\$1,232.00	\$0.00
														Deposit Total:	\$1,232.00	\$0.00
2443	2910	STAC														
FFA: NC Fair/Donations				2455	Credit	A	09/08/26 1162	Check	1	Misc						
						2910	R 21 300 298 301 099 714			SA - FFA Rev					3,955.45	0.00
														Receipt Total:	\$3,955.45	\$0.00
														Deposit Total:	\$3,955.45	\$0.00
2444	2910	STAC														
Conc: VB vs NCE/UH 9/10				2456	Credit	A	09/11/26 1163	Check	1	Misc						
						2910	R 21 300 298 301 099 712			SA - Concessions Rev					2,095.00	0.00
														Receipt Total:	\$2,095.00	\$0.00
														Deposit Total:	\$2,095.00	\$0.00

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2447	2910	STAC														
CU: VB Tourn 9/12 Conc				2459	Credit	A	09/14/26	1165	Check	1				Misc		
						2910	R 21 300 298 301 099 711			SA - Close Up Rev					3,181.00	0.00
														Receipt Total:	\$3,181.00	\$0.00
														Deposit Total:	\$3,181.00	\$0.00
2448	2910	STAC														
Conc: VB Tourn 9/12/26				2460	Credit	A	09/14/26	1166	Check	1				Misc		
						2910	R 21 300 298 301 099 712			SA - Concessions Rev					2,080.10	0.00
														Receipt Total:	\$2,080.10	\$0.00
														Deposit Total:	\$2,080.10	\$0.00
2449	2910	STAC														
CU: 1/2 Pot VB vs NCE/UH 9/10				2461	Credit	A	09/14/26	116	Check	1				Misc		
						2910	R 21 300 298 301 099 711			SA - Close Up Rev					181.00	0.00
														Receipt Total:	\$181.00	\$0.00
														Deposit Total:	\$181.00	\$0.00
2450	2910	STAC														
Conc: VB vs DGF 9/15/26				2462	Credit	A	09/16/26	1167	Check	1				Misc		
						2910	R 21 300 298 301 099 712			SA - Concessions Rev					1,806.25	0.00
														Receipt Total:	\$1,806.25	\$0.00
														Deposit Total:	\$1,806.25	\$0.00
2451	2910	STAC														
Conc: FB vs RLCC 9/18				2463	Credit	A	09/21/26	1168	Check	1				Misc		
						2910	R 21 300 298 301 099 712			SA - Concessions Rev					1,407.00	0.00
														Receipt Total:	\$1,407.00	\$0.00
														Deposit Total:	\$1,407.00	\$0.00
2452	2910	STAC														
CU: Split the Pot FB/VB				2464	Credit	A	09/21/26	1169	Check	1				Misc		
						2910	R 21 300 298 301 099 711			SA - Close Up Rev					436.00	0.00
														Receipt Total:	\$436.00	\$0.00
														Deposit Total:	\$436.00	\$0.00

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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
2453	2910	STAC														
VB: Elem VB				2465	Credit	A	09/21/26	1170	Check	1				Misc		
							2910	R 21 300	296	301 099	724			SA - Volleyball Rev	825.00	0.00
Receipt Total:														\$825.00	\$0.00	
Deposit Total:														\$825.00	\$0.00	
2454	2910	STAC														
FFA: Feed the Farmer Donation				2466	Credit	A	09/21/26	1171	Check	1				Misc		
							2910	R 21 300	298	301 099	714			SA - FFA Rev	100.00	0.00
Receipt Total:														\$100.00	\$0.00	
Deposit Total:														\$100.00	\$0.00	
2455	2910	STAC														
FB: Call Fundraiser				2467	Credit	A	09/22/26	1172	Check	1				Misc		
							2910	R 21 300	294	301 099	715			SA - FB Rev	1,625.00	0.00
Receipt Total:														\$1,625.00	\$0.00	
Deposit Total:														\$1,625.00	\$0.00	
2456	2910	STAC														
Conc: CU Bought Drinks				2468	Credit	A	09/28/26	1175	Check	1				Misc		
							2910	R 21 300	298	301 099	712			SA - Concessions Rev	191.00	0.00
Receipt Total:														\$191.00	\$0.00	
Deposit Total:														\$191.00	\$0.00	
2457	2910	STAC														
CU: Conc Elem VB Tour				2469	Credit	A	09/28/26	1176	Check	1				Misc		
							2910	R 21 300	298	301 099	711			SA - Close Up Rev	1,164.00	0.00
Receipt Total:														\$1,164.00	\$0.00	
Deposit Total:														\$1,164.00	\$0.00	
2458	2910	STAC														
FB: Phone Fundraiser				2470	Credit	A	09/28/26	1174	Check	1				Misc		
							2910	R 21 300	294	301 099	715			SA - FB Rev	13,847.00	0.00
Receipt Total:														\$13,847.00	\$0.00	
Deposit Total:														\$13,847.00	\$0.00	

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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
2459	2910	STAC														
Conc: VB vs Fosston 9/24			2471	Credit	A	09/25/26	1173	Check	1	Misc						
			2910	R	21	300	298	301	099	712	SA - Concessions Rev			1,835.30		0.00
Receipt Total:														\$1,835.30	\$0.00	
Deposit Total:														\$1,835.30	\$0.00	
2460	2910	RAM														
MDE			2472	Credit	A	09/15/26		Check	1	Misc						
			2910	R	01	005	000	373	300	000	State Aids/Grants - Sutdent			165.02		0.00
			2910	R	01	005	000	374	300	000	State Aids/Grants - Student			165.02		0.00
			2910	R	01	005	000	000	211	000	General Ed Aid			348,594.91		0.00
			2910	R	01	005	000	000	201	000	Endow App			25,875.88		0.00
Receipt Total:														\$374,800.83	\$0.00	
Deposit Total:														\$374,800.83	\$0.00	
2461	2910	RAM														
MDE			2473	Credit	A	09/30/26		Check	1	Misc						
			2910	R	01	005	000	000	211	000	General Ed Aid			292,035.11		0.00
			2910	R	01	200	420	000	360	000	State Aid Spec Ed			91,839.45		0.00
			2910	R	04	005	580	325	300	000	State Aids/Grants			16.56		0.00
			2910	R	04	005	582	344	300	000	School Readiness State Aid			1,094.65		0.00
			2910	R	04	005	583	354	300	000	Preschool Screening State A			68.06		0.00
			2910	R	01	005	865	000	317	000	LTFM State Aid			644.76		0.00
			2910	R	07	005	865	000	317	000	LTFM State Aid			1,136.11		0.00
			2910	R	01	005	000	312	300	000	State Aids/Grants - Literacy I			1,352.10		0.00
			2910	R	01	005	000	343	300	000	State Aids/Grants - Library Ai			791.84		0.00
			2910	R	01	005	000	373	300	000	State Aids/Grants - Sutdent			1,598.05		0.00
			2910	R	01	005	000	374	300	000	State Aids/Grants - Student			1,598.05		0.00
			2910	R	01	005	000	314	300	000	Para Training Aid			258.91		0.00
			2910	R	01	005	000	000	211	000	General Ed Aid			255,754.35		0.00
			2910	R	07	005	910	000	234	000	Ag Credit			1,397.73		0.00
			2910	R	07	005	910	000	258	000	Other State Credits			94,909.18		0.00
			2910	R	07	005	910	000	229	000	Disparity Reduction			1,054.89		0.00
			2910	R	07	005	865	000	317	000	LTFM State Aid			845.13		0.00
Receipt Total:														\$746,394.93	\$0.00	
Deposit Total:														\$746,394.93	\$0.00	

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2462	2910	RAM														
District Deposit			2474	Credit	A	09/22/26		Check	1	Misc						
						2910	E 01 100 203 000 430 000			Inst Supplies				48.36		0.00
						2910	R 01 005 000 000 096 000			Gifts And Bequests				1,000.00		0.00
						2910	R 01 005 000 000 099 002			AB Booster Club Donations				1,356.06		0.00
						2910	R 01 005 000 000 050 001			Yearbook Sales				45.00		0.00
						2910	R 01 300 298 000 050 002			Fees from Student Activity Ac				4,893.08		0.00
						2910	R 01 300 298 000 050 002			Fees from Student Activity Ac				1,444.63		0.00
						2910	R 01 005 020 000 021 000			Shared Supt Rev from other :				10,928.70		0.00
						2910	R 01 005 000 000 096 105			Gifts And Bequests - Baseba				9,502.00		0.00
						2910	R 01 005 000 000 050 000			iPad Fees				5,030.00		0.00
						2910	R 01 300 292 000 021 000			Rev/Other MN Dists				3,600.00		0.00
						2910	R 01 300 292 000 050 001			Corporate Sponsorships				3,000.00		0.00
						2910	R 01 300 292 000 060 000			Gate Receipts				580.00		0.00
						2910	R 01 300 292 000 060 000			Gate Receipts				426.00		0.00
						2910	R 01 300 292 000 060 000			Gate Receipts				2,124.00		0.00
						2910	R 01 300 292 000 060 000			Gate Receipts				1,554.00		0.00
						2910	R 01 300 292 000 060 001			Activity Ticket Sales				2,700.00		0.00
						2910	R 01 300 292 000 050 000			Participation Fees				100.00		0.00
						2910	R 01 300 292 000 050 000			Participation Fees				1,485.00		0.00
						2910	R 01 005 000 000 050 000			iPad Fees				2,000.00		0.00
						2910	R 02 005 770 701 601 000			Student Food Service Sales				2,278.50		0.00
						2910	R 02 005 770 701 601 000			Student Food Service Sales				469.00		0.00
						2910	R 02 005 770 701 602 000			Student Milk Sales				7,166.00		0.00
						2910	R 02 005 770 707 601 000			Ala Carte Sales				502.86		0.00
						2910	R 04 005 505 321 050 000			Comm Ed Fees				430.00		0.00
						2910	R 04 005 505 321 050 206			Drivers Ed Fees				250.00		0.00
Receipt Total:														\$62,913.19		\$0.00
Deposit Total:														\$62,913.19		\$0.00
2473	2910	RAM														
Online Lunch Payments			2485	Credit	A	09/30/26		Check	1	Misc						
						2910	R 02 005 770 701 601 000			Student Food Service Sales				680.00		0.00
Receipt Total:														\$680.00		\$0.00
Deposit Total:														\$680.00		\$0.00

Ada-Borup-West Public Schools

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2474	2910	RAM														
Online Pmts - Part Fee			2486	Credit	A	09/30/26		Check	1	Misc						
			2910	R	01	300	292	000	050	000	Participation Fees				3,347.01	0.00
Receipt Total:														\$3,347.01	\$0.00	
Deposit Total:														\$3,347.01	\$0.00	
2475	2910	RAM														
SFSP			2487	Credit	A	09/08/26		Check	1	Misc						
			2910	R	02	005	770	709	479	000	Summer Food Svc Prog				8,637.81	0.00
			2910	R	02	005	770	709	479	000	Summer Food Svc Prog				887.00	0.00
Receipt Total:														\$9,524.81	\$0.00	
Deposit Total:														\$9,524.81	\$0.00	
2476	2910	RAM														
ACT Reimburse			2488	Credit	A	09/10/26		Check	1	Misc						
			2910	R	01	005	000	000	099	000	Misc Revenue				316.50	0.00
Receipt Total:														\$316.50	\$0.00	
Deposit Total:														\$316.50	\$0.00	
Report Total:														\$1,235,738.37	\$0.00	

INSERT SCHOOL & DISTRICT NUMBER

EXPENDITURES (Through Sept)

FUND	FY27 Exp	FY27 Budget	FY27 %	FY26 Exp	FY26 Final	FY26 %	FY25 Exp	FY25 Final	FY25 %
General	\$ 1,828,123	\$ 11,451,511	16%	\$ 1,703,499	\$ 11,303,573	15%	\$ 2,265,822	\$ 11,691,610	19%
Food Service	\$ 72,485	\$ 707,915	10%	\$ 79,824	\$ 709,232	11%	\$ 81,049	\$ 705,184	11%
Community Service	\$ 29,796	\$ 159,312	19%	\$ 30,904	\$ 193,274	16%	\$ 16,803	\$ 170,531	10%
Debt Service	\$ 107,619	\$ 1,051,919	10%	\$ 121,470	\$ 1,052,980	12%	\$ 133,183	\$ 1,044,105	13%
TOTAL	\$ 2,038,023	\$ 13,370,657	15%	\$ 1,935,697	\$ 13,259,059	15%	\$ 2,496,857	\$ 13,611,430	18%

REVENUES (Through Sept)

FUND	FY27 Rev	FY27 Budget	FY27 %	FY26 Rev	FY26 Final	FY26 %	FY25 Rev	FY25 Final	FY25 %
General	\$ 1,752,196	\$ 11,102,245	16%	\$ 1,878,917	\$ 11,833,204	16%	\$ 1,886,605	\$ 11,169,238	17%
Food Service	\$ 21,509	\$ 701,200	3%	\$ 19,252	\$ 679,986	3%	\$ 23,759	\$ 698,085	3%
Community Service	\$ 10,155	\$ 167,460	6%	\$ 11,176	\$ 169,529	7%	\$ 12,938	\$ 175,430	7%
Debt Service	\$ 297,511	\$ 1,102,305	27%	\$ 303,935	\$ 1,113,249	27%	\$ 286,133	\$ 1,009,229	28%
TOTAL	\$ 2,081,371	\$ 13,073,210	16%	\$ 2,213,280	\$ 13,795,968	16%	\$ 2,209,435	\$ 13,051,982	17%

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

Date of Report 10/14/2026

For the Month of Sept 2026

FUNDS	Beginning Balance	Debits	Credits	Ending Balance	Adjustments	Ending Balance	Prior year Balance
General Fund							
Cash	\$132,080.98	\$1,083,424.22	\$1,054,537.32	\$160,967.88	\$0.00	\$160,967.88	\$24,036.71
Investments	\$5,477,163.15	\$198,428.42	\$0.00	\$5,675,591.57	\$0.00	\$5,675,591.57	\$5,522,791.00
Food Service Fund	\$49,177.65	\$20,621.17	\$42,171.68	\$27,627.14	\$0.00	\$27,627.14	\$46,920.96
Payroll	-\$123,502.14	\$361,695.13	\$363,298.78	-\$125,105.79	\$0.00	-\$125,105.79	\$ (136,421.49)
Community Service	\$210,429.83	\$1,859.27	\$4,730.83	\$207,558.27	\$0.00	\$207,558.27	\$ 228,023.48
Building Construction							
Cash	\$0.00			\$0.00	\$0.00	\$0.00	\$ -
Investments	\$0.00			\$0.00	\$0.00	\$0.00	\$ (0.00)
Cash Debt Redemption	\$461,320.84	\$99,343.04	\$0.00	\$560,663.88	\$0.00	\$560,663.88	\$ 497,479.32
TOTALS	\$6,206,670.31	\$1,765,371.25	\$1,464,738.61	\$6,507,302.95	\$0.00	\$6,507,302.95	\$6,182,829.98

DESCRIPTION	Bank Stmt Balance	O/S Checks	O/S Deposits	Other Reconciling Items	Book Balance
First Citizens - ABW	\$452,257.36	\$149,042.49		\$0.00	\$303,214.87
First Citizens - MM	\$16,660.77				\$16,660.77
First Citizens/Flex	\$3,917.36				\$3,917.36
Frandsen Bank & Trust - ABW	\$168,184.89	\$49,120.92	\$0.00	\$0.00	\$119,063.97
Fransen Bank & Trust - AB	\$38,090.45	\$0.00			\$38,090.45
Frandsen Bank & Trust- MM	\$18,009.92				\$18,009.92
Northwestern Bank	\$203,576.56	0		-\$12,901.92	\$190,674.64
Red River Bank	\$138,479.40	0			\$138,479.40
MSDLAF	\$5,625,776.44				\$5,625,776.44
MN Trust/PMA	\$49,815.13				\$49,815.13
Petty Cash	\$3,500.00				\$3,500.00
Cash on Hand	\$100.00				\$100.00
Imprest Cash	\$0.00				\$0.00
Balance Per Books					\$6,507,302.95

OPERATING FUNDS

General Cash 01	\$160,967.88
Total 01	\$5,836,559.45
Checking 02	\$27,627.14
Payroll 28	-\$125,105.79
Checking 04	\$207,558.27
Total Operating	\$5,946,639.07
Building Construction	\$0.00
Debt Redemption	\$560,663.88
Total All Funds	\$6,507,302.95

ADA-BORUP-WEST PUBLIC SCHOOLS

Independent School District No. 2910

604 West Thorpe Avenue

Principal

Ada, Minnesota 56510

Elementary Principal

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

Fax: 218-784-3475



Aaron Cook, Superintendent

Josh Carlson, High School

Bree Triplett,

High School/Elementary

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

October 20, 2026

Superintendent Report

October 2026 School Board Meeting

1. Enrollment
 - a. Prek-12: 652
 - i. Up 1 from previous Month
 - b. K-12: 610
 - i. Down 5 from previous month
2. Para Union Master Agreement
 - a. Reached an agreement with Para union, needs approval at meeting
3. Audit Report
 - a. General fund increase of \$529,631
 - i. Unassigned increase of \$308,131
 - b. Final Budget had increase of \$304,983 in general fund
 - i. Addt increase due to increase sped rev, higher FY25 carryover rev, correction on Sparsity Aid from state error
4. 26 Pay 27 Levy
 - a. Overall all funds increase of \$88,407.83 or 3.81%
 - i. General fund increase of \$60,298.37 or 5.14%
 1. \$44,892.19 was from ASEC resolution
5. Other
 - a. TNT Meeting
 - i. Need to finalize date
 - b. Seniority list needs approval – reviewed by staff
 - c. MSBA Conference – Jan 14-15

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

High School/Elementary Fax: 218-784-3475

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

10/20/26

High School School Board Notes

1. Homecoming Recap
 - a. High Engagement
 - b. Thank You- MN National Guard (Rock Wall)
 - c. Congrats: Physio Volleyball Champions-HS Staff
 - d. Parade: 9-12 Floats w/candy, 6-8 Banners w/out candy
2. Community Service Day: Wednesday, Oct 14th
 - a. Highlights
3. ASVAB/PSAT/Pre-ACT/ACT
 - a. ASVAB Complete- interpretations completed 10/5
 - b. PSAT Oct 20th
 - c. Pre-ACT Nov 17th
 - d. ACT March 23rd
4. Veterans Day Program
 - a. Gary Guggenberger: Vietnam POW (4 yrs)
 - b. 1PM Program
5. MHS Banquet: November 2nd
6. Advanced Computers: Norsk website building
7. MASSP Law Seminar: Oct 28th
8. Career Investigation Day
 - a. Mrs.Flom & Mrs.Lien
 - b. Experts Of Industry
 - c. Student Choice
 - d. Quarter 1 Ends
9. Unplugged Day: Oct 21st
 - a. Student Collaboration
 - b. Reinforce learning with technology
 - c. Increase verbal communication with peers (no phones)

This institution is an equal opportunity provider and employer.

Ada-Borup-West Board of Education
Dena Bishop – Faye DeLong – Janna Engel – Josh Visser
Gretchen Rockstad – Nancy Crompton – Barb Spilde

ADA-BORUP-WEST PUBLIC SCHOOLS

Independent School District No.
2910
604 West Thorpe Avenue
Ada, Minnesota 56510
Elementary: 218-784-5303



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

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

School Board Notes: October 2026

• Elementary Happenings

- Homecoming Week (September 28–October 2): elementary activities and school-spirit celebrations.
- Picture Day held September 29.
- ABW Walk to School Day held September 30, ahead of the statewide observance.
- School evacuation drill conducted September 30, using SonRise Church as the staging location.
- Fire prevention classroom visits planned for October 23; age-appropriate fire safety learning and firefighter career information.
- Halloween classroom parties and a costume parade around the school planned for October 30; early-out day.
- PBIS celebration planned for October 30 to recognize students and reinforce positive schoolwide expectations.

• Positive School Climate and Student Recognition

- Continuing Cougar PRIDE expectations following September's behavior boot camp, with consistent adult responses and positive reinforcement.
- Cougar PRIDE drawings and recognition continue.
- Developing PAWsitive Notes postcards so teachers can send positive, individualized messages home.
- Updating quarterly academic, music, PE, and Student of the Month nomination tools; classroom rosters and recognition history support equitable recognition.
- Launched a staff birthday recognition initiative: Katie and Bree send birthday cards, and the district provides a complimentary lunch.

• Student Safety and Building Procedures

- Reinforcing established morning drop-off and afternoon pick-up procedures: parents/guardians remain in the Cougar Den/commons rather than accompanying students to lockers or classrooms. Office visits remain available.
- Continuing emergency preparedness work, including evacuation and lockdown procedures and communication.
- Created an elementary crisis response team to share response responsibilities, strengthen consistency, and develop a rotating on-call approach for staff support.
- Continuing PAWgress intervention supports and use of assessment information to guide instruction.
- Ongoing PBIS/leadership team collaboration on schoolwide expectations and proactive behavior supports.
- Continuing staff evaluation and shared documentation systems to support consistent feedback and professional growth.

- Working through lunch/recess duty schedules to develop a rotation that gives teachers an occasional day off duty while maintaining supervision.
- Reviewing ways to strengthen classroom supports for Setting 3 students.

• **Family and Community Communication**

- Weekly Happenings newsletters and ParentSquare messages continue to share events, reminders, and school procedures.
- Continuing outreach to families and community partners to support elementary reading incentives and student recognition.
- Parent-teacher conferences scheduled for November 5, 12:45–7:00 p.m.; conferences will be held on one day this fall. Teachers will send conference scheduling information to families.
- Planning a quarterly Student of the Month celebration, inviting families to join their students at school for cake or cupcakes and recognition.

2026–2027 Elementary Building Goals

Goal 1: Student Academic Growth

STAR Reading & Math

By the end of the 2026–2027 school year, students in grades K–5 will demonstrate academic growth in reading and mathematics, with a building-wide target of at least 0.9 years of growth, as measured by STAR Reading/Early Literacy and STAR Math assessments. Grade-level teams will review assessment data following each benchmark window to identify students needing additional support and adjust instruction and interventions accordingly.

Measurement: STAR fall-to-spring growth data, benchmark reviews, and intervention progress monitoring.

Goal 2: Consistent School Culture and Expectations

By May 2027, ABW Elementary will strengthen a positive, predictable school culture by implementing and reinforcing common Cougar PRIDE expectations across classrooms and shared school environments. At least 90% of staff will demonstrate consistent implementation of agreed-upon schoolwide expectations and response procedures, as measured through PBIS walkthroughs, staff self-assessments, and the Tiered Fidelity Inventory (TFI).

Measurement: PBIS walkthroughs, TFI results, staff feedback, and leadership team reviews at least quarterly.

Goal 3: Vertical Curriculum Alignment

By May 2027, 100% of K–5 grade-level teams will participate in at least three structured vertical alignment discussions focused on priority reading and mathematics standards, instructional expectations, and student learning progressions. Teams will identify essential skills at each grade level and document at least one instructional alignment or transition improvement in reading and mathematics to support consistency across grade levels.

Measurement: PLC agendas, vertical alignment documents, priority standards maps, and identified instructional adjustments.

Enrollment: PreK 33; K 58; Grade 1 48 (going to 46); Grade 2 42; Grade 3 55; Grade 4 58; Grade 5 50.



Ada-Borup-West

Activities Director

October Board Notes



School Board Notes

- **Winter Coaches need approval:**
 - **Boys Basketball:**
 - Nate McCraven- head
 - Aaron Eggen- JV
 - Zac Oistad- C team
 - Jennings Lee- JH
 - Trevor Stewart- JH
 - **Girls Basketball**
 - Dave Smart- head
 - Needs Approval-JV
 - Eric Smart- JH
 - Shawn Roux-JH
- **JH Girls Basketball starts Monday, Nov. 9th**
- **JH Boys Basketball starts Monday Nov. 23rd**
- **V/JV/C Girls BBall starts on Nov. 16th**
- **V/JV/C Boys BBall start on Nov. 23rd**
- **K-2 Hoops-** Note will be sent home this week for registration! Will run on Saturdays in November
- **Cross Country-** Conference Meet was held in TRF on Oct. 13th. Strong showing for all athletes! Beckett Odden and Brianne Myers were named All-Conference
- **Football-Senior Night** was on Wednesday. Flag football wrapped up with 40 kids participating each week.
- **Volleyball-** Senior Night was held last night.
- **FFA-** The FFA Chapter is off to a great start this year! The Chapter also put together 400 snacks/thank you bags that were dropped off at all the beet pilers in Norman County to thank all the workers this harvest season. The FFA Chapter has 8 students that have registered to attend the National FFA Convention in Indianapolis, IN Oct 20-24th
 - Oct. 7th was the first regional contest**
 - Livestock team placed 3rd, advancing
 - Krystian Visser earned top individual in the region for Livestock!
 - The Soils team placed 3rd advancing
 - Gwen Vestergaard placed 3rd individually in the region

- **Clay Target-** Selling tickets to the Stag which is a huge fundraiser for the team!
- **Choir-** Select ABW SH Choir members participated in both the Concordia HS Choir Festival on Oct. 3rd, and the NDSU HS Choir Festival on Oct. 4-5.
- **FCCLA-** October 7th was the Fall meeting in TRF where they brought 14 members to learn more about FCCLA and how to be a great leader. They had our October meeting on the 7th while also painting pumpkins. The chapter plans on going to Haunted Trails in Fertile on the 24th to get some ideas for our haunted house for our carnival. They are having our Halloween Carnival on October 26th.
- **Musical-** Auditions were held for ELF JR.! Musical performances are Dec. 5th & 6th.
- **Approve** Kenley Wahlin Asst. Girls Basketball Coach

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 7/1/2026-10/31/2026 Period: 202703-202703 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type			
CFB	400438	8530		MADISON NATIONAL LIFE		Check			
			B 28 215 030	Mcl Life Insurance		\$402.82			
			B 28 215 030	9 month ee ad/new ee adj		(\$36.86)			
PO#:	Voucher #:	12926	Invoice	Invoice No: M2027030	9/25/2026	Paid Amt:	\$365.96		
			B 28 215 032	Long Term Disability		\$685.07			
			B 28 215 032	new ee adjnot on billing		(\$85.47)			
PO#:	Voucher #:	12927	Invoice	Invoice No: M2027030	9/25/2026	Paid Amt:	\$599.60		
						Check Amount:	\$965.56		
CFB	400439	8396		NCPERS Group Life Insurance		Check			
			B 28 215 026	PERA Life		\$21.33			
PO#:	Voucher #:	12934	Invoice	Invoice No: M2027030	9/25/2026	Paid Amt:	\$21.33		
						Check Amount:	\$21.33		
RAM	406858	11886		FENSKE BRADY		Check			
			E 01 300 294 000 305 103	Consulting Fees/Fees - Football		\$165.00			
PO#:	Voucher #:	12737	Invoice	Invoice No: 09022604	9/2/2026	Paid Amt:	\$165.00		
						Check Amount:	\$165.00		
RAM	406859	8474		JOHNSON AMY		Check			
			E 01 300 294 000 305 103	Consulting Fees/Fees - Football		\$50.00			
PO#:	Voucher #:	12741	Invoice	Invoice No: 09022608	9/2/2026	Paid Amt:	\$50.00		
						Check Amount:	\$50.00		
RAM	406860	8340		JOHNSON CHARLIE		Check			
			E 01 300 296 000 305 107	Consulting Fees/Fees - VB		\$190.00			
PO#:	Voucher #:	12734	Invoice	Invoice No: 09022601	9/2/2026	Paid Amt:	\$190.00		
						Check Amount:	\$190.00		
RAM	406861	8341		JORGENSON MARK		Check			
			E 01 300 296 000 305 107	Consulting Fees/Fees - VB		\$190.00			
PO#:	Voucher #:	12735	Invoice	Invoice No: 09022602	9/2/2026	Paid Amt:	\$190.00		
						Check Amount:	\$190.00		
RAM	406862	8416		MARTINSON RICK		Check			
			E 01 300 294 000 305 103	Consulting Fees/Fees - Football		\$165.00			
PO#:	Voucher #:	12738	Invoice	Invoice No: 09022605	9/2/2026	Paid Amt:	\$165.00		
						Check Amount:	\$165.00		
RAM	406863	8572		MESSER JUSTIN		Check			
			E 01 300 294 000 305 103	Consulting Fees/Fees - Football		\$255.00			
PO#:	Voucher #:	12736	Invoice	Invoice No: 09022603	9/2/2026	Paid Amt:	\$255.00		
						Check Amount:	\$255.00		

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 7/1/2026-10/31/2026 Period: 202703-202703 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
RAM	406864	10844		SMART, DAVID		Check
			E 01 300 294 000 305 103	Consulting Fees/Fees - Football		\$50.00
PO#:	Voucher #:	12742	Invoice	Invoice No: 09022609	9/2/2026	Paid Amt: \$50.00
						Check Amount: \$50.00
RAM	406865	11342		SPECHT ART		Check
			E 01 300 294 000 305 103	Consulting Fees/Fees - Football		\$165.00
PO#:	Voucher #:	12740	Invoice	Invoice No: 09022607	9/2/2026	Paid Amt: \$165.00
						Check Amount: \$165.00
RAM	406866	11509		TUCKER STEVE		Check
			E 01 300 294 000 305 103	Consulting Fees/Fees - Football		\$165.00
PO#:	Voucher #:	12739	Invoice	Invoice No: 09022606	9/2/2026	Paid Amt: \$165.00
						Check Amount: \$165.00
RAM	406867	8368		BOWMAN SUNNY		Check
			E 01 300 296 000 305 107	Consulting Fees/Fees - VB		\$440.00
PO#:	Voucher #:	12756	Invoice	Invoice No: 09082610	9/8/2026	Paid Amt: \$440.00
						Check Amount: \$440.00
RAM	406868	8542		ERICKSON MICHAEL		Check
			E 01 300 296 000 305 104	Consulting Fees/Fees - GBB		\$70.00
PO#:	Voucher #:	12748	Invoice	Invoice No: 09082602	9/8/2026	Paid Amt: \$70.00
						Check Amount: \$70.00
RAM	406869	8355		FOLKERS WAYNE		Check
			E 01 300 296 000 305 107	Consulting Fees/Fees - VB		\$440.00
PO#:	Voucher #:	12755	Invoice	Invoice No: 09082609	9/8/2026	Paid Amt: \$440.00
						Check Amount: \$440.00
RAM	406870	8783		HALL MIKE		Check
			E 01 300 296 000 305 107	Consulting Fees/Fees - VB		\$400.00
PO#:	Voucher #:	12753	Invoice	Invoice No: 09082607	9/8/2026	Paid Amt: \$400.00
						Check Amount: \$400.00
RAM	406871	10576		HAYDEN, RUTH		Check
			E 01 300 296 000 305 107	Consulting Fees/Fees - VB		\$70.00
PO#:	Voucher #:	12747	Invoice	Invoice No: 09082601	9/8/2026	Paid Amt: \$70.00
						Check Amount: \$70.00
RAM	406872	8340		JOHNSON CHARLIE		Check
			E 01 300 296 000 305 107	Consulting Fees/Fees - VB		\$400.00
PO#:	Voucher #:	12751	Invoice	Invoice No: 09082605	9/8/2026	Paid Amt: \$400.00
						Check Amount: \$400.00

Detail Payment Register By Check

10/19/2026

11:16 AM

Check Number: 0-2147483647 Payment Date: 7/1/2026-10/31/2026 Period: 202703-202703 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
RAM	406873	8341		JORGENSEN MARK		Check
			E 01 300 296 000 305 107	Consulting Fees/Fees - VB		\$400.00
PO#:	Voucher #:	12752	Invoice	Invoice No: 09082606	9/8/2026	Paid Amt: \$400.00
						Check Amount: \$400.00
RAM	406874	11341		RANTANEN RANDI		Check
			E 01 300 296 000 305 107	Consulting Fees/Fees - VB		\$400.00
PO#:	Voucher #:	12758	Invoice	Invoice No: 09082612	9/8/2026	Paid Amt: \$400.00
						Check Amount: \$400.00
RAM	406875	10012		SMART, BECKY		Check
			E 01 300 296 000 305 107	Consulting Fees/Fees - VB		\$50.00
PO#:	Voucher #:	12749	Invoice	Invoice No: 09082603	9/8/2026	Paid Amt: \$50.00
						Check Amount: \$50.00
RAM	406876	10844		SMART, DAVID		Check
			E 01 300 296 000 305 107	Consulting Fees/Fees - VB		\$100.00
PO#:	Voucher #:	12750	Invoice	Invoice No: 09082604	9/8/2026	Paid Amt: \$100.00
						Check Amount: \$100.00
RAM	406877	8344		STORRUSTEN DAN		Check
			E 01 300 296 000 305 107	Consulting Fees/Fees - VB		\$400.00
PO#:	Voucher #:	12754	Invoice	Invoice No: 09082608	9/8/2026	Paid Amt: \$400.00
						Check Amount: \$400.00
RAM	406878	8690		WELLER CINDY		Check
			E 01 300 296 000 305 107	Consulting Fees/Fees - VB		\$400.00
PO#:	Voucher #:	12757	Invoice	Invoice No: 09082611	9/8/2026	Paid Amt: \$400.00
						Check Amount: \$400.00
RAM	406879	2143		ADA BUILDING CENTER		Check
			E 01 005 810 000 401 000	Custodial Supplies		\$107.94
PO#:	Voucher #:	12766	Invoice	Invoice No: 223904-224150	9/14/2026	Paid Amt: \$107.94
						Check Amount: \$107.94
RAM	406880	8533		Ada-Borup-West Booster Club		Check
			E 01 100 203 000 430 000	Inst Supplies		\$338.00
PO#:	Voucher #:	12765	Invoice	Invoice No: 09142601	9/14/2026	Paid Amt: \$338.00
						Check Amount: \$338.00
RAM	406881	8460		ASL Interpreting Services, INC		Check
			E 01 200 405 740 305 000	Consulting Fees/Fees		\$228.00
PO#:	Voucher #:	12767	Invoice	Invoice No: 26.11952	9/14/2026	Paid Amt: \$228.00
						Check Amount: \$228.00

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 7/1/2026-10/31/2026 Period: 202703-202703 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
RAM	406882	1659		AUTO VALUE ADA		Check
			E 01 005 760 720 401 000	Gen Supplies		\$140.92
PO#:	Voucher #:	12768	Invoice	Invoice No: 63222688-63223201	9/14/2026	Paid Amt: \$140.92
						Check Amount: \$140.92
RAM	406883	11607		Bix Produce Co.		Check
			E 02 005 770 701 490 000	Food		\$1,587.66
PO#:	Voucher #:	12769	Invoice	Invoice No: 07185115	9/14/2026	Paid Amt: \$1,587.66
						Check Amount: \$1,587.66
RAM	406884	11980		Border States Industries Inc		Check
			E 01 005 850 302 555 000	Technology Equipment		\$292.08
PO#:	Voucher #:	12770	Invoice	Invoice No: 933035161	9/14/2026	Paid Amt: \$292.08
						Check Amount: \$292.08
RAM	406885	8316		BSN Sports LLC		Check
			E 01 300 294 302 530 103	Equipment Purchases - Football		\$2,005.10
PO#:	Voucher #:	12772	Invoice	Invoice No: 935063059	9/14/2026	Paid Amt: \$2,005.10
			E 04 005 505 321 401 000	Youth FB		\$252.07
PO#:	Voucher #:	12771	Invoice	Invoice No: 935063086	9/14/2026	Paid Amt: \$252.07
						Check Amount: \$2,257.17
RAM	406886	2241		CHAHINKAPA ZOO		Check
			E 01 100 203 000 369 001	Entry Fees/Student Travel		\$903.00
PO#:	Voucher #:	12773	Invoice	Invoice No: 148	9/14/2026	Paid Amt: \$903.00
						Check Amount: \$903.00
RAM	406887	10017		CITY OF ADA		Check
			E 01 005 810 000 330 000	Utility Services		\$481.67
PO#:	Voucher #:	12777	Invoice	Invoice No: 0400002227041	9/14/2026	Paid Amt: \$481.67
			E 01 005 810 000 330 000	Utility Services		\$2,801.02
PO#:	Voucher #:	12776	Invoice	Invoice No: 0400002227012	9/14/2026	Paid Amt: \$2,801.02
			E 01 005 810 000 330 000	Utility Services		\$13,128.74
PO#:	Voucher #:	12775	Invoice	Invoice No: 0400002227148	9/14/2026	Paid Amt: \$13,128.74
			E 01 005 810 000 330 000	Utility Services		\$37.85
PO#:	Voucher #:	12778	Invoice	Invoice No: 0400002227083	9/14/2026	Paid Amt: \$37.85
			E 01 005 810 000 330 000	Utility Services		\$5,051.53
PO#:	Voucher #:	12774	Invoice	Invoice No: 0400002227070	9/14/2026	Paid Amt: \$5,051.53
						Check Amount: \$21,500.81

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 7/1/2026-10/31/2026 Period: 202703-202703 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
RAM	406888	2047		CULLIGAN WATER CONDITIONING		Check
			E 01 005 760 720 330 000	Utility Services		\$12.00
PO#:	Voucher #:	12779	Invoice	Invoice No: 250X02750105	9/14/2026	Paid Amt: \$12.00
						Check Amount: \$12.00
RAM	406889	11687		Decker Equipment		Check
			E 01 300 292 000 401 001	Corp Sponsor AD Supplies		\$4,206.10
PO#:	Voucher #:	12780	Invoice	Invoice No: 646965B	9/14/2026	Paid Amt: \$4,206.10
						Check Amount: \$4,206.10
RAM	406890	10437		ELECTRO WATCHMAN, INC		Check
			E 01 005 850 302 305 000	Consulting Fees/Fees		\$750.00
PO#:	Voucher #:	12781	Invoice	Invoice No: 466804	9/14/2026	Paid Amt: \$750.00
						Check Amount: \$750.00
RAM	406891	8630		ESSENTIA HEALTH		Check
			E 01 005 760 720 305 000	Consulting Fees/Fees		\$210.00
PO#:	Voucher #:	12782	Invoice	Invoice No: 890000040	9/14/2026	Paid Amt: \$210.00
						Check Amount: \$210.00
RAM	406892	2289		GENERAL PARTS LLC		Check
			E 01 005 810 000 401 000	Custodial Supplies		\$302.19
PO#:	Voucher #:	12783	Invoice	Invoice No: 1955956	9/14/2026	Paid Amt: \$302.19
			E 01 005 810 000 350 000	Repair & Maint Svc		\$111.20
PO#:	Voucher #:	12784	Invoice	Invoice No: 6721127	9/14/2026	Paid Amt: \$111.20
						Check Amount: \$413.39
RAM	406893	3541		HANDYMAN'S INC		Check
			E 01 005 810 000 401 000	Custodial Supplies		\$426.62
PO#:	Voucher #:	12785	Invoice	Invoice No: 548897	9/14/2026	Paid Amt: \$426.62
			E 01 005 810 000 401 000	Custodial Supplies		\$284.36
PO#:	Voucher #:	12786	Invoice	Invoice No: 549154	9/14/2026	Paid Amt: \$284.36
						Check Amount: \$710.98
RAM	406894	11344		Hillsboro Dairy, Inc.		Check
			E 02 005 770 701 495 000	Milk		\$579.75
PO#:	Voucher #:	12787	Invoice	Invoice No: 110176	9/14/2026	Paid Amt: \$579.75
						Check Amount: \$579.75
RAM	406895	1992		HILLYARD/HUTCHINSON		Check
			E 01 005 810 000 401 000	Custodial Supplies		\$363.98
PO#:	Voucher #:	12788	Invoice	Invoice No: 90275039	9/14/2026	Paid Amt: \$363.98

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Check Number: 0-2147483647 Payment Date: 7/1/2026-10/31/2026 Period: 202703-202703 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
RAM	406895	1992		HILLYARD/HUTCHINSON		Check		
			E 01 005 810 000 401 000	Custodial Supplies		\$43.51		
PO#:	Voucher #:	12789	Invoice	Invoice No: 90273407	9/14/2026	Paid Amt:	\$43.51	
			E 01 005 810 000 401 000	Custodial Supplies		\$535.49		
PO#:	Voucher #:	12790	Invoice	Invoice No: 90270306	9/14/2026	Paid Amt:	\$535.49	
			E 01 005 810 000 401 000	Custodial Supplies		\$127.79		
PO#:	Voucher #:	12791	Invoice	Invoice No: 90261372	9/14/2026	Paid Amt:	\$127.79	
Check Amount:							\$1,070.77	
RAM	406896	10681		KRJB		Check		
			E 01 005 110 000 305 000	Consulting Fees/Fees		\$3,659.00		
PO#:	Voucher #:	12792	Invoice	Invoice No: 03152608122043	9/14/2026	Paid Amt:	\$3,659.00	
Check Amount:							\$3,659.00	
RAM	406897	2105		MARCO INC		Check		
			E 01 005 850 302 370 000	Facilities Lease		\$3,839.98		
PO#:	Voucher #:	12793	Invoice	Invoice No: 589848613	9/14/2026	Paid Amt:	\$3,839.98	
Check Amount:							\$3,839.98	
RAM	406898	1632		MCCOLLUM HARDWARE, INC.		Check		
			E 01 300 296 000 401 107	Gen Supplies - VB		\$97.99		
			E 01 300 294 000 401 103	Football Supplies		\$207.41		
			E 01 300 292 000 401 000	Gen Supplies - AD		\$20.98		
			E 01 005 760 720 401 000	Gen Supplies		\$35.73		
			E 01 005 810 000 401 000	Custodial Supplies		\$344.48		
PO#:	Voucher #:	12795	Invoice	Invoice No: 290415-291996	9/14/2026	Paid Amt:	\$706.59	
Check Amount:							\$706.59	
RAM	406899	11981		Midstates Wireless		Check		
			E 01 005 760 720 401 000	Gen Supplies		\$79.15		
PO#:	Voucher #:	12794	Invoice	Invoice No: 102014602-1	9/14/2026	Paid Amt:	\$79.15	
Check Amount:							\$79.15	
RAM	406900	11873		Mission Mechanical, Inc		Check		
			E 01 005 810 000 350 000	Repair & Maint Svc		\$474.00		
PO#:	Voucher #:	12796	Invoice	Invoice No: SVD261861	9/14/2026	Paid Amt:	\$474.00	
			E 01 005 810 000 350 000	Repair & Maint Svc		\$711.00		
PO#:	Voucher #:	12798	Invoice	Invoice No: SVD261904	9/14/2026	Paid Amt:	\$711.00	
			E 01 005 865 380 350 000	LTFM - Repair & Maint Svc		\$2,857.00		
PO#:	Voucher #:	12797	Invoice	Invoice No: SVD261851	9/14/2026	Paid Amt:	\$2,857.00	
Check Amount:							\$4,042.00	

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Check Number: 0-2147483647 Payment Date: 7/1/2026-10/31/2026 Period: 202703-202703 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
RAM	406901	3751		NETWORK SERVICES CO		Check
			E 01 005 810 000 401 000	Custodial Supplies		\$646.27
PO#:	Voucher #:	12799	Invoice	Invoice No: 37501	9/14/2026	Paid Amt: \$646.27
						Check Amount: \$646.27
RAM	406902	10069		NORMAN COUNTY INDEX		Check
			E 01 005 110 000 401 000	Gen Supplies		\$614.75
PO#:	Voucher #:	12800	Invoice	Invoice No: 21650-21692	9/14/2026	Paid Amt: \$614.75
						Check Amount: \$614.75
RAM	406903	10521		NORTH CENTRAL TRUCK EQUIPMENT		Check
			E 01 005 760 720 350 000	Repair & Maint Svc		\$3,457.33
PO#:	Voucher #:	12801	Invoice	Invoice No: 336247-336481	9/14/2026	Paid Amt: \$3,457.33
						Check Amount: \$3,457.33
RAM	406904	10028		NORTHWEST SERVICE COOPERATIVE		Check
			E 01 005 640 316 305 000	Travel		\$300.00
PO#:	Voucher #:	12802	Invoice	Invoice No: 13597	9/14/2026	Paid Amt: \$300.00
			E 01 005 640 316 305 000	Consulting Fees/Fees		\$150.00
PO#:	Voucher #:	12803	Invoice	Invoice No: 13551	9/14/2026	Paid Amt: \$150.00
						Check Amount: \$450.00
RAM	406905	10244		OFFICE SUPPLIES PLUS		Check
			E 01 005 850 302 555 000	Technology Equipment		\$34.99
PO#:	Voucher #:	12805	Invoice	Invoice No: T84968	9/14/2026	Paid Amt: \$34.99
			E 01 200 720 000 401 000	Health Aide Supplies		\$102.49
PO#:	Voucher #:	12807	Invoice	Invoice No: 84966	9/14/2026	Paid Amt: \$102.49
			E 01 005 110 000 401 000	Gen Supplies		\$134.23
PO#:	Voucher #:	12804	Invoice	Invoice No: 84904	9/14/2026	Paid Amt: \$134.23
			E 01 005 110 000 401 000	Gen Supplies		\$25.99
PO#:	Voucher #:	12806	Invoice	Invoice No: 84924	9/14/2026	Paid Amt: \$25.99
						Check Amount: \$297.70
RAM	406906	10444		OK TIRE STORES		Check
			E 01 005 760 720 401 000	Gen Supplies		\$431.00
PO#:	Voucher #:	12808	Invoice	Invoice No: 393969-394056	9/14/2026	Paid Amt: \$431.00
						Check Amount: \$431.00
RAM	406907	8719		PEMBERTON, SORLIE, RUFER & KERSHNER PLLP		Check
			E 01 005 640 316 305 000	Consulting Fees/Fees		\$1,020.40
PO#:	Voucher #:	12809	Invoice	Invoice No: 91	9/14/2026	Paid Amt: \$1,020.40
						Check Amount: \$1,020.40

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Check Number: 0-2147483647 Payment Date: 7/1/2026-10/31/2026 Period: 202703-202703 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
RAM	406908	8759		PETRO SERVE USA		Check
			E 01 005 760 720 440 000	Fuel		\$34.55
PO#:	Voucher #:	12810	Invoice	Invoice No: 2610032	9/14/2026	Paid Amt: \$34.55
						Check Amount: \$34.55
RAM	406909	8878		PLAYPOWER		Check
			E 01 005 865 369 350 000	Repair & Maint Svc - LTFM Building		\$2,170.00
PO#:	Voucher #:	12811	Invoice	Invoice No: 1400308641	9/14/2026	Paid Amt: \$2,170.00
						Check Amount: \$2,170.00
RAM	406910	1913		REGION 1		Check
			E 01 005 640 316 305 000	Consulting Fees/Fees		\$600.00
PO#:	Voucher #:	12812	Invoice	Invoice No: 09142601	9/14/2026	Paid Amt: \$600.00
						Check Amount: \$600.00
RAM	406911	3586		RICHARDS OIL & PROPANE		Check
			E 01 005 760 720 305 000	Consulting Fees/Fees		\$125.00
			E 01 005 760 720 440 000	Fuel		\$3,537.25
PO#:	Voucher #:	12813	Invoice	Invoice No: 81391-81429	9/14/2026	Paid Amt: \$3,662.25
						Check Amount: \$3,662.25
RAM	406912	11982		Samsara Inc		Check
			E 01 005 760 720 305 000	Consulting Fees/Fees		\$114.55
PO#:	Voucher #:	12814	Invoice	Invoice No: 310519555294479	9/14/2026	Paid Amt: \$114.55
						Check Amount: \$114.55
RAM	406913	1569		SUBWAY		Check
			E 01 005 640 316 401 000	Gen Supplies		\$810.63
PO#:	Voucher #:	12816	Invoice	Invoice No: 09142601	9/14/2026	Paid Amt: \$810.63
						Check Amount: \$810.63
RAM	406914	11983		Systematic Technologies		Check
			E 01 005 850 302 555 000	Technology Equipment		\$3,518.00
PO#:	Voucher #:	12815	Invoice	Invoice No: 315	9/14/2026	Paid Amt: \$3,518.00
						Check Amount: \$3,518.00
RAM	406915	11349		The Lockshop		Check
			E 01 005 810 000 401 000	Custodial Supplies		\$17.50
PO#:	Voucher #:	12817	Invoice	Invoice No: 323932	9/14/2026	Paid Amt: \$17.50
						Check Amount: \$17.50

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Check Number: 0-2147483647 Payment Date: 7/1/2026-10/31/2026 Period: 202703-202703 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
RAM	406916	11514		The Math Learning Center		Check
			E 01 100 203 302 460 000	Elem Capital		\$3,674.00
PO#:	Voucher #:	12818	Invoice	Invoice No: INV81432	9/14/2026	Paid Amt: \$3,674.00
						Check Amount: \$3,674.00
RAM	406917	2028		TITAN MACHINERY		Check
			E 01 005 760 720 401 000	Gen Supplies		\$27.24
PO#:	Voucher #:	12819	Invoice	Invoice No: PS1315432-1	9/14/2026	Paid Amt: \$27.24
						Check Amount: \$27.24
RAM	406918	11257		TRICORNE AUDIO, INC		Check
			E 01 005 810 000 350 000	Repair & Maint Svc		\$590.50
PO#:	Voucher #:	12820	Invoice	Invoice No: 15605	9/14/2026	Paid Amt: \$590.50
						Check Amount: \$590.50
RAM	406919	2570		US FOODS		Check
			E 01 005 640 316 401 000	Gen Supplies		\$253.90
			E 01 300 298 000 401 002	Student Activity Account Purchases		\$798.35
			E 02 005 770 701 490 000	Food		\$6,439.52
			E 02 005 770 701 490 000	Food		\$143.55
			E 02 005 770 705 490 000	Food		\$590.11
PO#:	Voucher #:	12821	Invoice	Invoice No: 4419103-4776509	9/14/2026	Paid Amt: \$8,225.43
						Check Amount: \$8,225.43
RAM	406920	2233		VERIZON WIRELESS		Check
			E 01 005 810 000 320 000	Telephone		\$90.04
PO#:	Voucher #:	12822	Invoice	Invoice No: 6152406383	9/14/2026	Paid Amt: \$90.04
						Check Amount: \$90.04
RAM	406921	10631		VISSER TRENCHING		Check
			E 01 005 810 000 401 000	Custodial Supplies		\$289.38
PO#:	Voucher #:	12823	Invoice	Invoice No: 14625	9/14/2026	Paid Amt: \$289.38
						Check Amount: \$289.38
RAM	406922	11984		Voyager Sopris Learning		Check
			E 01 300 211 302 460 000	Secondary Capital		\$3,091.00
PO#:	Voucher #:	12824	Invoice	Invoice No: 8835428	9/14/2026	Paid Amt: \$3,091.00
						Check Amount: \$3,091.00
RAM	406923	10809		WEST MAIN PIZZA		Check
			E 01 005 640 316 401 000	Gen Supplies		\$733.22
PO#:	Voucher #:	12825	Invoice	Invoice No: 79	9/14/2026	Paid Amt: \$733.22
						Check Amount: \$733.22

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Check Number: 0-2147483647 Payment Date: 7/1/2026-10/31/2026 Period: 202703-202703 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
RAM	406924	11985		BOYD DAN		Check
			E 01 300 294 000 305 103	Consulting Fees/Fees - Football		\$70.00
PO#:	Voucher #:	12827	Invoice	Invoice No: 09142602	9/14/2026	Paid Amt: \$70.00
						Check Amount: \$70.00
RAM	406925	10576		HAYDEN, RUTH		Check
			E 01 300 296 000 305 107	Consulting Fees/Fees - VB		\$140.00
PO#:	Voucher #:	12828	Invoice	Invoice No: 09142603	9/14/2026	Paid Amt: \$140.00
						Check Amount: \$140.00
RAM	406926	10012		SMART, BECKY		Check
			E 01 300 296 000 305 107	Consulting Fees/Fees - VB		\$50.00
PO#:	Voucher #:	12829	Invoice	Invoice No: 09142604	9/14/2026	Paid Amt: \$50.00
						Check Amount: \$50.00
RAM	406927	10844		SMART, DAVID		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		\$70.00
PO#:	Voucher #:	12826	Invoice	Invoice No: 09142601	9/14/2026	Paid Amt: \$170.00
						Check Amount: \$170.00
RAM	406928	8368		BOWMAN SUNNY		Check
			E 01 300 296 000 305 107	Consulting Fees/Fees - VB		\$188.00
PO#:	Voucher #:	12830	Invoice	Invoice No: 09152601	9/15/2026	Paid Amt: \$188.00
						Check Amount: \$188.00
RAM	406929	8690		WELLER CINDY		Check
			E 01 300 296 000 305 107	Consulting Fees/Fees - VB		\$188.00
PO#:	Voucher #:	12831	Invoice	Invoice No: 09152602	9/15/2026	Paid Amt: \$188.00
						Check Amount: \$188.00
RAM	406930	8406		EITER TERRY		Check
			E 01 300 294 000 305 103	Consulting Fees/Fees - Football		\$255.00
PO#:	Voucher #:	12832	Invoice	Invoice No: 09182601	9/18/2026	Paid Amt: \$255.00
						Check Amount: \$255.00
RAM	406931	8425		ELLINGSON CHRIS		Check
			E 01 300 294 000 305 103	Consulting Fees/Fees - Football		\$165.00
PO#:	Voucher #:	12834	Invoice	Invoice No: 09182603	9/18/2026	Paid Amt: \$165.00
						Check Amount: \$165.00

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Check Number: 0-2147483647 Payment Date: 7/1/2026-10/31/2026 Period: 202703-202703 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
RAM	406932	11986		KING SHAWN		Check
			E 01 300 294 000 305 103	Consulting Fees/Fees - Football		\$165.00
PO#:	Voucher #:	12835	Invoice	Invoice No: 09182604	9/18/2026	Paid Amt: \$165.00
						Check Amount: \$165.00
RAM	406933	9029		LYNGAAS JACKSON		Check
			E 01 300 294 000 305 103	Consulting Fees/Fees - Football		\$165.00
PO#:	Voucher #:	12836	Invoice	Invoice No: 09182605	9/18/2026	Paid Amt: \$165.00
						Check Amount: \$165.00
RAM	406934	11649		SCOLLEY MIKE		Check
			E 01 300 294 000 305 103	Consulting Fees/Fees - Football		\$165.00
PO#:	Voucher #:	12833	Invoice	Invoice No: 09182602	9/18/2026	Paid Amt: \$165.00
						Check Amount: \$165.00
RAM	406935	8355		FOLKERS WAYNE		Check
			E 01 300 296 000 305 107	Consulting Fees/Fees - VB		\$200.00
PO#:	Voucher #:	12840	Invoice	Invoice No: 09212602	9/21/2026	Paid Amt: \$200.00
						Check Amount: \$200.00
RAM	406936	10576		HAYDEN, RUTH		Check
			E 01 300 296 000 305 107	Consulting Fees/Fees - VB		\$140.00
PO#:	Voucher #:	12842	Invoice	Invoice No: 09212604	9/21/2026	Paid Amt: \$140.00
						Check Amount: \$140.00
RAM	406937	8515		LEE JENNINGS		Check
			E 01 300 292 000 305 110	Consulting Fees/Fees - Cross Country		\$50.00
PO#:	Voucher #:	12839	Invoice	Invoice No: 09212601	9/21/2026	Paid Amt: \$50.00
						Check Amount: \$50.00
RAM	406938	11341		RANTANEN RANDI		Check
			E 01 300 296 000 305 107	Consulting Fees/Fees - VB		\$200.00
PO#:	Voucher #:	12841	Invoice	Invoice No: 09212603	9/21/2026	Paid Amt: \$200.00
						Check Amount: \$200.00
RAM	406939	10844		SMART, DAVID		Check
			E 01 300 296 000 305 107	Consulting Fees/Fees - VB		\$50.00
PO#:	Voucher #:	12843	Invoice	Invoice No: 09212605	9/21/2026	Paid Amt: \$50.00
						Check Amount: \$50.00
RAM	406940	11987		TRITZ ANDREW		Check
			E 01 300 294 000 305 103	Consulting Fees/Fees - Football		\$70.00
PO#:	Voucher #:	12844	Invoice	Invoice No: 09212606	9/21/2026	Paid Amt: \$70.00
						Check Amount: \$70.00

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Check Number: 0-2147483647 Payment Date: 7/1/2026-10/31/2026 Period: 202703-202703 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type			
RAM	406941	11358		2nd to None Septic Soultions, LLC		Check			
			E 01 300 292 000 305 110	Consulting Fees/Fees - Cross Country		\$480.00			
PO#:	Voucher #:	12853	Invoice	Invoice No: 7725	9/24/2026	Paid Amt:	\$480.00		
						Check Amount:	\$480.00		
RAM	406942	2552		AREA SPECIAL EDUCATION COOP #997		Check			
			E 01 200 420 000 394 000	Contracted Services		\$23,818.03			
PO#:	Voucher #:	12854	Invoice	Invoice No: 09242601	9/24/2026	Paid Amt:	\$23,818.03		
						Check Amount:	\$23,818.03		
RAM	406943	2381		ARVIG COMMUNICATION SYSTEMS		Check			
			E 01 005 810 000 320 000	Telephone		\$6.59			
PO#:	Voucher #:	12856	Invoice	Invoice No: 2584328	9/24/2026	Paid Amt:	\$6.59		
			E 01 005 810 000 320 000	Telephone		\$42.90			
PO#:	Voucher #:	12857	Invoice	Invoice No: 2578356	9/24/2026	Paid Amt:	\$42.90		
			E 01 005 810 000 320 000	Telephone		\$672.88			
PO#:	Voucher #:	12855	Invoice	Invoice No: 2584330	9/24/2026	Paid Amt:	\$672.88		
						Check Amount:	\$722.37		
RAM	406944	11917		Boelter Companies, Inc		Check			
			E 02 005 770 701 401 000	Gen Supplies		\$103.37			
PO#:	Voucher #:	12858	Invoice	Invoice No: 9100147977	9/24/2026	Paid Amt:	\$103.37		
						Check Amount:	\$103.37		
RAM	406945	8316		BSN Sports LLC		Check			
			E 01 300 292 000 530 105	Equipment - Field Project		\$10,956.85			
PO#:	Voucher #:	12859	Invoice	Invoice No: 935303977	9/24/2026	Paid Amt:	\$10,956.85		
						Check Amount:	\$10,956.85		
RAM	406946	1606		CROWN TROPHY		Check			
			E 01 300 292 000 401 000	Gen Supplies - AD		\$180.00			
PO#:	Voucher #:	12860	Invoice	Invoice No: 1901	9/24/2026	Paid Amt:	\$180.00		
						Check Amount:	\$180.00		
RAM	406947	10437		ELECTRO WATCHMAN, INC		Check			
			E 01 005 865 363 305 000	Consulting Fees/Fees - LTFM Fire Safety		\$72.00			
PO#:	Voucher #:	12862	Invoice	Invoice No: 467357	9/24/2026	Paid Amt:	\$72.00		
			E 01 005 715 342 530 000	Equipment Purchases		\$5,250.00			
PO#:	Voucher #:	12861	Invoice	Invoice No: 468126	9/24/2026	Paid Amt:	\$5,250.00		
						Check Amount:	\$5,322.00		

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Check Number: 0-2147483647 Payment Date: 7/1/2026-10/31/2026 Period: 202703-202703 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
RAM	406948	8630		ESSENTIA HEALTH		Check
			E 01 005 760 720 305 000	Consulting Fees/Fees		\$210.00
PO#:	Voucher #:	12863	Invoice	Invoice No: 890000040	9/24/2026	Paid Amt: \$210.00
						Check Amount: \$210.00
RAM	406949	8694		HEROS TIMING		Check
			E 01 300 292 000 305 110	Consulting Fees/Fees - Cross Country		\$1,119.50
PO#:	Voucher #:	12864	Invoice	Invoice No: 1412	9/24/2026	Paid Amt: \$1,119.50
						Check Amount: \$1,119.50
RAM	406950	8526		INNOVATIVE OFFICE SOLUTIONS LLC		Check
			E 01 005 110 000 401 000	Gen Supplies		\$0.90
PO#:	Voucher #:	12865	Invoice	Invoice No: IN5173908-1	9/24/2026	Paid Amt: \$0.90
						Check Amount: \$0.90
RAM	406951	10153		JOSTEN'S, INC		Check
			E 01 005 110 000 401 000	Gen Supplies		\$858.97
PO#:	Voucher #:	12866	Invoice	Invoice No: 1468376	9/24/2026	Paid Amt: \$858.97
			E 01 005 110 000 401 000	Gen Supplies		\$6,323.11
PO#:	Voucher #:	12867	Invoice	Invoice No: 1471373	9/24/2026	Paid Amt: \$6,323.11
						Check Amount: \$7,182.08
RAM	406952	2106		MARCO		Check
			E 01 005 850 302 305 000	Consulting Fees/Fees		\$147.97
PO#:	Voucher #:	12868	Invoice	Invoice No: INV15734037	9/24/2026	Paid Amt: \$147.97
			E 01 005 850 302 305 000	Consulting Fees/Fees		\$1,201.80
PO#:	Voucher #:	12869	Invoice	Invoice No: INV15539067	9/24/2026	Paid Amt: \$1,201.80
						Check Amount: \$1,349.77
RAM	406953	1484		MESPA		Check
			E 01 005 640 316 366 000	Travel		\$195.00
PO#:	Voucher #:	12870	Invoice	Invoice No: 20393	9/24/2026	Paid Amt: \$195.00
						Check Amount: \$195.00
RAM	406954	1840		MINNESOTA ENERGY		Check
			E 01 005 810 000 330 000	Utility Services		\$46.19
PO#:	Voucher #:	12872	Invoice	Invoice No: 0506903733-00001	9/24/2026	Paid Amt: \$46.19
			E 01 005 810 000 330 000	Utility Services		\$45.71
PO#:	Voucher #:	12873	Invoice	Invoice No: 0502755022-00001	9/24/2026	Paid Amt: \$45.71
			E 01 005 810 000 330 000	Utility Services		\$55.86
PO#:	Voucher #:	12874	Invoice	Invoice No: 0504407860-00002	9/24/2026	Paid Amt: \$55.86

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Check Number: 0-2147483647 Payment Date: 7/1/2026-10/31/2026 Period: 202703-202703 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
RAM	406954	1840		MINNESOTA ENERGY		Check
			E 01 005 810 000 330 000	Utility Services		\$124.03
PO#:	Voucher #:	12871	Invoice	Invoice No: 0504407860-00001	9/24/2026	Paid Amt: \$124.03
						Check Amount: \$271.79
RAM	406955	10028		NORTHWEST SERVICE COOPERATIVE		Check
			E 01 005 640 316 305 000	Consulting Fees/Fees		\$150.00
PO#:	Voucher #:	12875	Invoice	Invoice No: 13650	9/24/2026	Paid Amt: \$150.00
			E 01 005 865 352 305 000	Consulting Fee - LTFM Mgmt		\$6,586.76
PO#:	Voucher #:	12877	Invoice	Invoice No: 13691	9/24/2026	Paid Amt: \$6,586.76
			E 01 005 760 720 305 000	Consulting Fees/Fees		\$139.50
PO#:	Voucher #:	12876	Invoice	Invoice No: 13686	9/24/2026	Paid Amt: \$139.50
						Check Amount: \$6,876.26
RAM	406956	8680		PAN O GOLD BAKING CO		Check
			E 02 005 770 701 490 000	Food		\$97.44
PO#:	Voucher #:	12878	Invoice	Invoice No: 4842576	9/24/2026	Paid Amt: \$97.44
						Check Amount: \$97.44
RAM	406957	8667		PIONEER PEAT, INC		Check
			E 01 005 810 000 401 000	Custodial Supplies		\$842.00
PO#:	Voucher #:	12879	Invoice	Invoice No: 17395	9/24/2026	Paid Amt: \$842.00
						Check Amount: \$842.00
RAM	406958	8935		RANGE PRINTING		Check
			E 01 300 292 000 401 001	Corp Sponsor AD Supplies		\$159.35
PO#:	Voucher #:	12880	Invoice	Invoice No: 2618820	9/24/2026	Paid Amt: \$159.35
			E 01 300 292 000 401 001	Corp Sponsor AD Supplies		\$216.29
PO#:	Voucher #:	12881	Invoice	Invoice No: 2618465	9/24/2026	Paid Amt: \$216.29
						Check Amount: \$375.64
RAM	406959	10314		RED RIVER PROMOTER (THE)		Check
			E 01 005 110 000 305 000	Consulting Fees/Fees		\$517.00
PO#:	Voucher #:	12882	Invoice	Invoice No: 35337-35457	9/24/2026	Paid Amt: \$517.00
						Check Amount: \$517.00
RAM	406960	2041		SCHOLASTIC		Check
			E 01 100 203 000 430 000	Inst Supplies		\$1,434.49
PO#:	Voucher #:	12883	Invoice	Invoice No: M7720268	9/24/2026	Paid Amt: \$1,434.49
						Check Amount: \$1,434.49

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 7/1/2026-10/31/2026 Period: 202703-202703 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
RAM	406961	1867		SCHOOL DATEBOOKS		Check
			E 01 300 211 000 430 000	Inst Supplies		\$570.68
PO#:	Voucher #:	12884	Invoice	Invoice No: S26-0342806	9/24/2026	Paid Amt: \$570.68
						Check Amount: \$570.68
RAM	406962	11355		SCHOOL SPECIALTY, LLC		Check
			E 01 300 230 000 430 000	Spanish Inst Supplies		\$1,266.40
PO#:	Voucher #:	12885	Invoice	Invoice No: 308104877550-2081375	9/24/2026	Paid Amt: \$1,266.40
			E 01 100 203 000 430 000	Inst Supplies		\$1,438.21
PO#:	Voucher #:	12886	Invoice	Invoice No: 208137088882	9/24/2026	Paid Amt: \$1,438.21
			E 01 100 203 000 430 000	Inst Supplies		\$221.34
PO#:	Voucher #:	12887	Invoice	Invoice No: 308104872389	9/24/2026	Paid Amt: \$221.34
						Check Amount: \$2,925.95
RAM	406963	11989		ST Francis Area Schools		Check
			E 01 200 420 740 391 000	payments to other school distr		\$326.26
PO#:	Voucher #:	12888	Invoice	Invoice No: FY26-39	9/24/2026	Paid Amt: \$326.26
						Check Amount: \$326.26
RAM	406964	8892		State Chemical Solutions		Check
			E 01 005 810 000 401 000	Custodial Supplies		\$274.64
PO#:	Voucher #:	12889	Invoice	Invoice No: 904343368	9/24/2026	Paid Amt: \$274.64
						Check Amount: \$274.64
RAM	406965	8845		SUPERMARKET FOODS		Check
			E 01 300 298 000 401 002	Student Activity Account Purchases		\$317.88
			E 01 005 640 316 401 000	Gen Supplies		\$270.00
			E 02 005 770 709 490 222	Food - SFSP		\$225.10
PO#:	Voucher #:	12890	Invoice	Invoice No: 09242601	9/24/2026	Paid Amt: \$812.98
						Check Amount: \$812.98
RAM	406966	2028		TITAN MACHINERY		Check
			E 01 005 810 000 401 000	Custodial Supplies		\$7.50
PO#:	Voucher #:	12891	Invoice	Invoice No: PS1338167-1	9/24/2026	Paid Amt: \$7.50
						Check Amount: \$7.50
RAM	406967	10117		TRAINING ROOM INC		Check
			E 01 300 292 000 401 000	Gen Supplies - AD		\$209.41
PO#:	Voucher #:	12892	Invoice	Invoice No: 1869	9/24/2026	Paid Amt: \$209.41
			E 01 300 292 000 401 000	Gen Supplies - AD		\$200.78
PO#:	Voucher #:	12893	Invoice	Invoice No: 2004	9/24/2026	Paid Amt: \$200.78
						Check Amount: \$410.19

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Check Number: 0-2147483647 Payment Date: 7/1/2026-10/31/2026 Period: 202703-202703 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
RAM	406968	2570		US FOODS		Check
			E 01	300 298 000 401 002	Student Activity Account Purchases	\$367.82
			E 02	005 770 707 490 000	Food	\$457.27
			E 02	005 770 705 490 000	Food	\$1,299.56
			E 02	005 770 701 490 000	Food	\$6,961.04
PO#:	Voucher #:	12894	Invoice	Invoice No: 4812703-5127606	9/24/2026	Paid Amt: \$9,085.69 Check Amount: \$9,085.69
RAM	406969	8376		VISSER BRAD		Check
			E 01	005 810 000 350 000	Repair & Maint Svc	\$708.16
PO#:	Voucher #:	12895	Invoice	Invoice No: 229919	9/24/2026	Paid Amt: \$708.16 Check Amount: \$708.16
RAM	406970	2706		WEX BANK		Check
			E 01	005 760 720 440 000	Fuel	\$47.35
PO#:	Voucher #:	12896	Invoice	Invoice No: 115020920	9/24/2026	Paid Amt: \$47.35 Check Amount: \$47.35
RAM	406971	11549		Zaner-Bloser		Check
			E 01	100 203 000 430 000	Inst Supplies	\$81.95
PO#:	Voucher #:	12897	Invoice	Invoice No: INVZB117262	9/24/2026	Paid Amt: \$81.95 Check Amount: \$81.95
RAM	406972	8788		DGF Schools		Check
			E 01	300 296 000 366 107	Consulting Fees/Fees - VB	\$200.00
PO#:	Voucher #:	12911	Invoice	Invoice No: 09292613	9/29/2026	Paid Amt: \$200.00 Check Amount: \$200.00
RAM	406973	8355		FOLKERS WAYNE		Check
			E 01	300 294 000 305 103	Consulting Fees/Fees - Football	\$175.00
PO#:	Voucher #:	12908	Invoice	Invoice No: 09292611	9/29/2026	Paid Amt: \$175.00 Check Amount: \$175.00
RAM	406974	8783		HALL MIKE		Check
			E 01	300 296 000 305 107	Consulting Fees/Fees - VB	\$210.00
PO#:	Voucher #:	12901	Invoice	Invoice No: 09292604	9/29/2026	Paid Amt: \$210.00 Check Amount: \$210.00
RAM	406975	10576		HAYDEN, RUTH		Check
			E 01	300 296 000 305 107	Consulting Fees/Fees - VB	\$140.00
PO#:	Voucher #:	12902	Invoice	Invoice No: 09292605	9/29/2026	Paid Amt: \$140.00 Check Amount: \$140.00

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Check Number: 0-2147483647 Payment Date: 7/1/2026-10/31/2026 Period: 202703-202703 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
RAM	406976	11356		HENNEN MIKI		Check
			E 01 300 296 000 305 107	Consulting Fees/Fees - VB		\$150.00
PO#:	Voucher #:	12900	Invoice	Invoice No: 09292603	9/29/2026	Paid Amt: \$150.00
						Check Amount: \$150.00
RAM	406977	11993		HIRST JACK		Check
			E 01 300 294 000 305 103	Consulting Fees/Fees - Football		\$175.00
PO#:	Voucher #:	12910	Invoice	Invoice No: 09292613	9/29/2026	Paid Amt: \$175.00
						Check Amount: \$175.00
RAM	406978	8474		JOHNSON AMY		Check
			E 01 300 294 000 305 103	Consulting Fees/Fees - Football		\$50.00
PO#:	Voucher #:	12903	Invoice	Invoice No: 09292606	9/29/2026	Paid Amt: \$50.00
						Check Amount: \$50.00
RAM	406979	11992		KULAS JOE		Check
			E 01 300 294 000 305 103	Consulting Fees/Fees - Football		\$225.00
PO#:	Voucher #:	12909	Invoice	Invoice No: 09292612	9/29/2026	Paid Amt: \$225.00
						Check Amount: \$225.00
RAM	406980	8706		NW MN CC Conference		Check
			E 01 300 292 000 305 110	Consulting Fees/Fees - Cross Country		\$150.00
PO#:	Voucher #:	12898	Invoice	Invoice No: 09262601	9/29/2026	Paid Amt: \$150.00
						Check Amount: \$150.00
RAM	406981	8373		PETERSON DAVE		Check
			E 01 300 294 000 305 103	Consulting Fees/Fees - Football		\$150.00
PO#:	Voucher #:	12899	Invoice	Invoice No: 09292601	9/29/2026	Paid Amt: \$150.00
						Check Amount: \$150.00
RAM	406982	11551		REMICK BRIAN		Check
			E 04 005 505 321 305 000	Consulting Fees/Fees		\$80.00
PO#:	Voucher #:	12905	Invoice	Invoice No: 09292608	9/29/2026	Paid Amt: \$80.00
						Check Amount: \$80.00
RAM	406983	11991		RYSTAD DALE		Check
			E 01 300 294 000 305 103	Consulting Fees/Fees - Football		\$235.00
PO#:	Voucher #:	12907	Invoice	Invoice No: 09292610	9/29/2026	Paid Amt: \$235.00
						Check Amount: \$235.00
RAM	406984	10844		SMART, DAVID		Check
			E 01 300 294 000 305 103	Consulting Fees/Fees - Football		\$50.00

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Check Number: 0-2147483647 Payment Date: 7/1/2026-10/31/2026 Period: 202703-202703 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
RAM	406984	10844		SMART, DAVID		Check
			E 01 300 296 000 305 107	Consulting Fees/Fees - VB		\$50.00
PO#:	Voucher #:	12904	Invoice	Invoice No: 09292608	9/29/2026	Paid Amt: \$100.00
						Check Amount: \$100.00
RAM	406985	11990		STAHLECKER BRENT		Check
			E 01 300 294 000 305 103	Consulting Fees/Fees - Football		\$175.00
PO#:	Voucher #:	12906	Invoice	Invoice No: 09292609	9/29/2026	Paid Amt: \$175.00
						Check Amount: \$175.00
STAC	400970	8316		BSN Sports LLC		Check
			E 21 300 294 301 899 715	SA - FB Exp		\$1,129.10
PO#:	Voucher #:	12732	Invoice	Invoice No: 09012603	9/1/2026	Paid Amt: \$1,129.10
						Check Amount: \$1,129.10
STAC	400971	8489		CASH		Check
			E 21 300 298 301 899 712	SA - Concessions Exp		\$400.00
PO#:	Voucher #:	12731	Invoice	Invoice No: 09012602	9/1/2026	Paid Amt: \$400.00
						Check Amount: \$400.00
STAC	400972	11653		DRI		Check
			E 21 300 298 301 899 712	SA - Concessions Exp		\$56.12
PO#:	Voucher #:	12733	Invoice	Invoice No: 09012604	9/1/2026	Paid Amt: \$56.12
						Check Amount: \$56.12
STAC	400973	1741		ADA BORUP WEST SCHOOL		Check
			E 21 300 298 301 899 711	SA - Close Up Exp		\$201.23
PO#:	Voucher #:	12746	Invoice	Invoice No: 09022604	9/2/2026	Paid Amt: \$201.23
			E 21 300 294 301 899 715	SA - FB Exp		\$4,691.85
PO#:	Voucher #:	12743	Invoice	Invoice No: 09022601	9/2/2026	Paid Amt: \$4,691.85
						Check Amount: \$4,893.08
STAC	400974	8316		BSN Sports LLC		Check
			E 21 300 294 301 899 715	SA - FB Exp		\$474.10
PO#:	Voucher #:	12744	Invoice	Invoice No: 09022602	9/2/2026	Paid Amt: \$474.10
						Check Amount: \$474.10
STAC	400975	11604		HENNEN TYLER		Check
			E 21 300 292 301 899 723	SA - Track Exp		\$87.06
PO#:	Voucher #:	12745	Invoice	Invoice No: 09022603	9/2/2026	Paid Amt: \$87.06
						Check Amount: \$87.06

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Check Number: 0-2147483647 Payment Date: 7/1/2026-10/31/2026 Period: 202703-202703 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
STAC	400976	1741		ADA BORUP WEST SCHOOL		Check
			E 21 300 298 301 899 712	SA - Concessions Exp		\$809.07
PO#:	Voucher #:	12761	Invoice	Invoice No: 09112603	9/11/2026	Paid Amt: \$809.07
			E 21 300 298 301 899 712	SA - Concessions Exp		\$635.56
PO#:	Voucher #:	12762	Invoice	Invoice No: 09112604	9/11/2026	Paid Amt: \$635.56
						Check Amount: \$1,444.63
STAC	400977	11979		BUENG, BROOKE		Check
			E 21 300 298 301 899 732	SA - Trap Team Exp		\$351.55
PO#:	Voucher #:	12760	Invoice	Invoice No: 09112602	9/11/2026	Paid Amt: \$351.55
						Check Amount: \$351.55
STAC	400978	8921		CARLSON JOSH		Check
			E 21 300 296 301 899 717	SA - GBB Exp		\$135.00
PO#:	Voucher #:	12764	Invoice	Invoice No: 09112606	9/11/2026	Paid Amt: \$135.00
						Check Amount: \$135.00
STAC	400979	2668		COCA-COLA BOTTLING COMPANY HIGH COUNTRY		Check
			E 21 300 298 301 899 712	SA - Concessions Exp		\$1,662.18
PO#:	Voucher #:	12763	Invoice	Invoice No: 09112605	9/11/2026	Paid Amt: \$1,662.18
						Check Amount: \$1,662.18
STAC	400980	11978		GAMMON, CAROLINE		Check
			E 21 300 298 301 899 732	SA - Trap Team Exp		\$39.56
PO#:	Voucher #:	12759	Invoice	Invoice No: 09112601	9/11/2026	Paid Amt: \$39.56
						Check Amount: \$39.56
STAC	400981	1741		ADA BORUP WEST SCHOOL		Check
			E 21 300 298 301 899 711	SA - Close Up Exp		\$367.82
PO#:	Voucher #:	12849	Invoice	Invoice No: 09222605	9/22/2026	Paid Amt: \$367.82
			E 21 300 298 301 899 712	SA - Concessions Exp		\$204.00
PO#:	Voucher #:	12847	Invoice	Invoice No: 09222603	9/22/2026	Paid Amt: \$204.00
						Check Amount: \$571.82
STAC	400982	11988		DONOVAN, MYLA		Check
			E 21 300 298 301 899 714	SA - FFA Exp		\$495.00
PO#:	Voucher #:	12845	Invoice	Invoice No: 09222601	9/22/2026	Paid Amt: \$495.00
						Check Amount: \$495.00
STAC	400983	11861		PAULSRUD, LORIE		Check
			E 21 300 294 301 899 715	SA - FB Exp		\$163.58
PO#:	Voucher #:	12846	Invoice	Invoice No: 09222602	9/22/2026	Paid Amt: \$163.58
						Check Amount: \$163.58

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 7/1/2026-10/31/2026 Period: 202703-202703 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
STAC	400984	10012		SMART, BECKY		Check
			E 21 300 298 301 899 711	SA - Close Up Exp		\$405.51
PO#:	Voucher #:	12848	Invoice	Invoice No: 09222604	9/22/2026	Paid Amt: \$405.51
						Check Amount: \$405.51
STAC	400985	8316		BSN Sports LLC		Check
			E 21 300 292 301 899 729	SA - Cross Country Exp		\$840.00
PO#:	Voucher #:	12850	Invoice	Invoice No: 09222606	9/22/2026	Paid Amt: \$840.00
			E 21 300 294 301 899 715	SA - FB Exp		\$141.82
PO#:	Voucher #:	12851	Invoice	Invoice No: 09222607	9/22/2026	Paid Amt: \$141.82
						Check Amount: \$981.82
STAC	400986	1741		ADA BORUP WEST SCHOOL		Check
			E 21 300 298 301 899 711	SA - Close Up Exp		\$99.16
PO#:	Voucher #:	12912	Invoice	Invoice No: 09292601	9/29/2026	Paid Amt: \$99.16
			E 21 300 298 301 899 713	SA - FCCLA Exp		\$18.60
PO#:	Voucher #:	12915	Invoice	Invoice No: 09292604	9/29/2026	Paid Amt: \$18.60
			E 21 300 298 301 899 712	SA - Concessions Exp		\$539.91
PO#:	Voucher #:	12913	Invoice	Invoice No: 09292602	9/29/2026	Paid Amt: \$539.91
			E 21 300 298 301 899 712	SA - Concessions Exp		\$323.43
PO#:	Voucher #:	12914	Invoice	Invoice No: 09292603	9/29/2026	Paid Amt: \$323.43
			E 21 300 294 301 899 715	SA - FB Exp		\$372.00
PO#:	Voucher #:	12918	Invoice	Invoice No: 09292607	9/29/2026	Paid Amt: \$372.00
			E 21 300 296 301 899 717	SA - GBB Exp		\$84.99
PO#:	Voucher #:	12919	Invoice	Invoice No: 09292608	9/29/2026	Paid Amt: \$84.99
			E 21 300 298 301 899 722	SA - Student Council Exp		\$208.38
PO#:	Voucher #:	12920	Invoice	Invoice No: 09292609	9/29/2026	Paid Amt: \$208.38
			E 21 300 298 301 899 732	SA - Trap Team Exp		\$999.99
PO#:	Voucher #:	12921	Invoice	Invoice No: 09292610	9/29/2026	Paid Amt: \$999.99
			E 21 300 298 301 899 732	SA - Trap Team Exp		\$3,995.00
PO#:	Voucher #:	12922	Invoice	Invoice No: 09292611	9/29/2026	Paid Amt: \$3,995.00
			E 21 300 294 301 899 715	SA - FB Exp		\$269.70
PO#:	Voucher #:	12917	Invoice	Invoice No: 09292606	9/29/2026	Paid Amt: \$269.70
						Check Amount: \$6,911.16
STAC	400987	8316		BSN Sports LLC		Check
			E 21 300 294 301 899 715	SA - FB Exp		\$108.10
PO#:	Voucher #:	12916	Invoice	Invoice No: 09292605	9/29/2026	Paid Amt: \$108.10
						Check Amount: \$108.10

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 7/1/2026-10/31/2026 Period: 202703-202703 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
STAC	400988	11611		DGF TRAP TEAM		Check
			E 21 300 298 301 899 732	SA - Trap Team Exp		\$950.00
PO#:	Voucher #:	12948	Invoice	Invoice No: 09302613	9/30/2026	Paid Amt: \$950.00
						Check Amount: \$950.00
STAC	400989	10809		WEST MAIN PIZZA		Check
			E 21 300 298 301 899 712	SA - Concessions Exp		\$831.55
PO#:	Voucher #:	12947	Invoice	Invoice No: 09302612	9/30/2026	Paid Amt: \$831.55
						Check Amount: \$831.55
						Report Total: \$192,195.68

Detail Payment Register By Wire

Check Number: 0-2147483647 Payment Date: 7/1/2026-10/31/2026 Period: 202703-202703 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
CFB	11910			MN PFML		Wire		
			B 28 215 019	MN Paid Family Medical Leave		\$23.20		
PO#:	Voucher #:	12944	Invoice	Invoice No: M202703R0	9/25/2026	Paid Amt:	\$23.20	
			B 28 215 019	MN Paid Family Medical Leave		\$4,511.20		
PO#:	Voucher #:	12931	Invoice	Invoice No: M2027030	9/25/2026	Paid Amt:	\$4,511.20	
						Check Amount:	\$4,534.40	
CFB	11492			WEX - HSA/VEBA		Wire		
			B 28 215 021	HSA/VEBA		\$5,450.26		
			B 28 215 022	HSA		\$18,301.20		
PO#:	Voucher #:	12942	Invoice	Invoice No: M2027030	9/25/2026	Paid Amt:	\$23,751.46	
						Check Amount:	\$23,751.46	
CFB	11843			Colonial Life		Wire		
			B 28 215 006	American Family		\$1,253.51		
			B 28 215 025	Health Insurance		\$1,521.15		
			B 28 215 030	Mcl Life Insurance		\$1,337.22		
			B 28 215 032	Long Term Disability		\$560.76		
			B 28 215 036	Dental		\$2,859.61		
PO#:	Voucher #:	12923	Invoice	Invoice No: M2027030	9/25/2026	Paid Amt:	\$7,532.25	
						Check Amount:	\$7,532.25	
CFB	203564			THE OMNI GROUP		Wire		
			B 28 215 005	OMNI-TSA		\$8,603.00		
PO#:	Voucher #:	12939	Invoice	Invoice No: M2027030	9/25/2026	Paid Amt:	\$8,603.00	
			B 28 215 005	OMNI-TSA		\$500.00		
PO#:	Voucher #:	12938	Invoice	Invoice No: M2027030	9/25/2026	Paid Amt:	\$500.00	
			B 28 215 005	OMNI-TSA		\$4,775.00		
PO#:	Voucher #:	12937	Invoice	Invoice No: M2027030	9/25/2026	Paid Amt:	\$4,775.00	
			B 28 215 005	OMNI-TSA		\$1,200.00		
PO#:	Voucher #:	12941	Invoice	Invoice No: M2027030	9/25/2026	Paid Amt:	\$1,200.00	
			B 28 215 005	OMNI-TSA		\$2,983.34		
PO#:	Voucher #:	12940	Invoice	Invoice No: M2027030	9/25/2026	Paid Amt:	\$2,983.34	
			B 28 215 005	OMNI-TSA		\$100.00		
PO#:	Voucher #:	12936	Invoice	Invoice No: M2027030	9/25/2026	Paid Amt:	\$100.00	
						Check Amount:	\$18,161.34	

Detail Payment Register By Wire

Check Number: 0-2147483647 Payment Date: 7/1/2026-10/31/2026 Period: 202703-202703 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
CFB	210361			MN CHILD SUPPORT PAYMENT CTR.		Wire
			B 28 215 029	Guarnishee		\$616.92
PO#:	Voucher #:	12929	Invoice	Invoice No: M2027030	9/25/2026	Paid Amt: \$616.92
						Check Amount: \$616.92
CFB	210605			MN DEPT OF REVENUE		Wire
			B 28 215 013	MN Tax		\$18,201.99
PO#:	Voucher #:	12932	Invoice	Invoice No: M2027030	9/25/2026	Paid Amt: \$18,201.99
			B 28 215 013	MN Tax		\$98.27
PO#:	Voucher #:	12945	Invoice	Invoice No: M202703R0	9/25/2026	Paid Amt: \$98.27
			B 28 215 029	Guarnishee		\$547.19
PO#:	Voucher #:	12930	Invoice	Invoice No: M2027030	9/25/2026	Paid Amt: \$547.19
						Check Amount: \$18,847.45
CFB	210675			MEDICA - Northwest Service Co-op		Wire
			B 28 215 025	Health Insurance		\$98,337.80
			B 28 215 025	Malikowski-retiree		\$1,276.62
			B 28 215 025	Jorgenson-retiree		\$1,276.62
			B 28 215 025	9 month employee adj		(\$1,197.76)
PO#:	Voucher #:	12928	Invoice	Invoice No: M2027030	9/25/2026	Paid Amt: \$99,693.28
						Check Amount: \$99,693.28
CFB	210684			PUBLIC EMPLOYEES RETIREMENT AS		Wire
			B 28 215 017	PERA		\$19,787.84
PO#:	Voucher #:	12933	Invoice	Invoice No: M2027030	9/25/2026	Paid Amt: \$19,787.84
			B 28 215 017	PERA		\$369.12
PO#:	Voucher #:	12946	Invoice	Invoice No: M202703R0	9/25/2026	Paid Amt: \$369.12
						Check Amount: \$20,156.96
CFB	210685			TEACHERS RETIREMENT ASSOCIATIO		Wire
			B 28 215 018	TRA		\$63,488.89
PO#:	Voucher #:	12935	Invoice	Invoice No: M2027030	9/25/2026	Paid Amt: \$63,488.89
						Check Amount: \$63,488.89
CFB	21589			IRS		Wire
			B 28 215 010	FICA		\$72,692.74
			B 28 215 011	Fed Tax		\$27,208.77
PO#:	Voucher #:	12924	Invoice	Invoice No: M2027030	9/25/2026	Paid Amt: \$99,901.51
			B 28 215 010	FICA		\$403.38

Detail Payment Register By Wire

Check Number: 0-2147483647 Payment Date: 7/1/2026-10/31/2026 Period: 202703-202703 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
CFB	21589			IRS		Wire
			B 28 215 011	Fed Tax		\$116.96
PO#:	Voucher #:	12943	Invoice	Invoice No: M202703R0	9/25/2026	Paid Amt: \$520.34
						Check Amount: \$100,421.85
CFB	8729			Horace Mann Life Insurance Company		Wire
			B 28 215 030	Mcl Life Insurance		\$990.22
			B 28 215 030	Abbie S (will get credit next billing)		(\$58.91)
			B 28 215 030	Mike S to reconcile billing changes		\$79.24
PO#:	Voucher #:	12925	Invoice	Invoice No: M2027030	9/25/2026	Paid Amt: \$1,010.55
						Check Amount: \$1,010.55
CFB	210675			MEDICA - Northwest Service Co-op		Wire
			B 28 215 025	Health Insurance		\$17,717.21
			B 28 215 025	retirees		\$2,553.24
			B 28 215 025	9 month ees		\$8,986.48
PO#:	Voucher #:	12721	Invoice	Invoice No: M2027020	9/1/2026	Paid Amt: \$29,256.93
			B 28 215 025	Health Insurance		\$1,169.26
PO#:	Voucher #:	13049	Credit	Invoice No: 09112601	9/1/2026	Paid Amt: (\$1,169.26)
						Check Amount: \$28,087.67
RAM	3568			EMC INSURANCE COMPANIES		Wire
			E 01 005 110 000 270 000	Workmens Comp		\$6,463.78
			E 01 005 940 000 340 000	Property Ins		\$12,096.09
PO#:	Voucher #:	12852	Invoice	Invoice No: 7003389832	9/24/2026	Paid Amt: \$18,559.87
						Check Amount: \$18,559.87
RAM	8546			AMAZON		Wire
			E 01 100 201 000 430 000	Inst Supplies - K		\$95.72
			E 01 300 292 000 401 001	AD - Booster Club Purchases		\$1,834.50
			E 01 200 720 000 401 000	Health Aide Supplies		\$1,188.03
			E 01 100 203 000 430 000	Inst Supplies		\$231.48
			E 01 100 203 000 430 000	Inst Supplies		\$758.40
			E 01 300 361 000 430 000	Inst Supplies		\$19.11
			E 01 300 298 000 401 002	Student Activity Account Purchases		\$123.48
			E 01 300 301 000 430 000	Inst Supplies - AG		\$296.12
			E 01 005 810 000 401 000	Custodial Supplies		\$37.79
			E 01 005 850 302 555 000	Technology Equipment		\$347.55
			E 01 005 760 720 401 000	Gen Supplies		\$13.98
			E 01 005 810 000 401 000	Custodial Supplies		\$194.19
			E 01 300 211 000 430 000	Inst Supplies		\$25.37

Detail Payment Register By Wire

Check Number: 0-2147483647 Payment Date: 7/1/2026-10/31/2026 Period: 202703-202703 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
RAM	8546			AMAZON		Wire
			E 01 005 850 302 555 000	Technology Equipment		\$490.00
PO#:	Voucher #:	12949	Invoice	Invoice No: 09032601	9/3/2026	Paid Amt: \$5,655.72
						Check Amount: \$5,655.72
RAM	8816			Cardmember Service		Wire
			E 01 005 110 000 305 000	Consulting Fees/Fees		\$269.89
			E 01 005 110 000 305 000	Consulting Fees/Fees		\$21.46
			E 01 005 110 000 305 000	Consulting Fees/Fees		\$20.00
			E 01 300 294 000 401 104	Gen Supplies - BBB		\$216.31
			E 02 005 770 701 490 000	Food		\$299.60
			E 01 300 292 000 401 001	Corp Sponsor AD Supplies		\$329.37
			E 01 005 640 316 366 000	Travel		\$162.22
			E 01 005 810 000 320 000	Telephone		\$87.78
			E 01 300 211 302 460 000	Secondary Capital		\$356.38
			E 01 200 401 740 433 000	Inst Supp		\$213.67
			E 02 005 770 701 490 000	Food		\$63.72
			E 02 005 770 701 490 000	Food		\$323.64
			E 01 300 292 000 820 000	Dues Membership		\$95.75
			E 01 300 298 000 401 002	Student Activity Account Purchases		\$6,833.12
PO#:	Voucher #:	12950	Invoice	Invoice No: 09142601	9/14/2026	Paid Amt: \$9,292.91
						Check Amount: \$9,292.91
						Report Total: \$419,811.52

REGULAR SCHOOL BOARD MEETING

The regular monthly meeting of the Independent School District #2910 was called to order at 7:00 a.m. on Tuesday, September 8, 2026, by Chairperson Gretchen Rockstad in the Ada-Borup-West Board Room, Ada, Minnesota. Chairperson Gretchen Rockstad declared a quorum.

Board members present: Dena Bishop, Nancy Crompton, Faye DeLong, Janna Engel, Gretchen Rockstad, Barb Spilde, Josh Visser

Administration present: Aaron Cook, Josh Carlson, Bree Triplett, Sandy Gunderson

Administration absent: Kenley Wahlin

Citizens present: Jim Birkemeyer, Elizabeth Cakebread

Pledge of Allegiance

Rockstad made the motion to approve a doption of the agenda adding Approve 26 Pay 27 Proposed Levy. Motion seconded by Engel. UC

Chairperson Rockstad called for public input: None

School Board Member Comments:

- Faye DeLong – Great job to Dawn Tinjum and staff on the Summer Enrichment Program.
- Gretchen Rockstad – Best wishes to staff and students on a new school year.

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

Superintendent Aaron Cook's report:

1. Enrollment:
 - a. K-12 Enrollment: 616
 - b. Final 2025-26 K-12 Enrollment: 603.99
2. School Board Goals – Approval on agenda
3. Audit – Current projections show an increase of around \$430,000 in General Fund.
4. 26 Pay 27 Levy – Proposed to be released today. Recommend to levy the max no matter the number.
5. Start of School Activities
 - a. Business Luncheon – Thank you to all that attended
 - b. Legal presentation to staff

High School Principal Josh Carlson's report:

1. Grade Level Meetings
2. Events:
 - a. Homecoming Plans: September 28-October 2
 - b. Picture Day: September 29
 - c. ASVAB: September 15
 - d. Bike/Pedestrian Safety: September 16
 - e. Josten's Class Ring and Cap & Gown Meetings: September 24
 - f. Hearing & Vision Screenings: September 21
3. High School Building Goals:
 - a. Goal #1: To provide a safe, caring, welcoming and positive learning environment for all students and staff.
 - b. Goal #2: To maintain high academic expectations and provide quality student support systems.
 - c. Goal #3: To continue to implement technology and professional development opportunities for staff.
 - d. Goal #4: To prepare all students for successful careers beyond high school.
4. Intervention Plans

Elementary Principal Bree Triplett's report:

1. Happenings
 - Cougar Kick-Off Days – Great attendance
 - 1st Day of School – September 8
 - Cougar Pride Behavior Bootcamp – September 16-17
 - Active Transportation Safety Training – September 14-15
 - Cougar Pack – Starts September 21
 - Homecoming Week – September 28-October 2
 - Picture Day – September 29

Activities Director Kenley Wahlin's report:

1. Accepting Hall of Fame nominations for the 7th class. Deadline is June 1, 2027.
2. Hosting Hall of Fame program on Saturday, September 19, at 1:00 p.m. in the auditorium
3. First home Cross Country meet on September 17.
4. Fall activities are up and running. Hosting the 10th Annual Ruth Hayden Volleyball Tournament on September 12.
5. Musical – Auditions will be held on September 14 & 15.
6. Trap – Season starts September 13. Fundraiser November 21 in Halstad. The trap team is partnering with the Booster Club for the event.
7. Participation Numbers Grades 7-12: Football – 50; Volleyball – 48; Cross Country – 16; Clay Target - 28

Committees:

1. Rockstad reported on Negotiations committee meeting.
2. Carlson reported on HS MEEP committee meeting.
3. Bishop reported on Community Education committee meeting.

Spilde made the motion to approve district invoices. Motion seconded by Bishop. Abstained: Josh Visser Motion Carried 6-0

New Business:

- A. DeLong made the motion to approve the Consent Agenda, adding Approve 26 Pay 27 Proposed Maximum Levy. Motion seconded by Spilde. UC
 1. Approve minutes from the August 17, 2026, regular meeting
- B. Visser made the motion to accept donations. Motion seconded by Engel. UC
Baseball Field Project:
 - Jeremy & Amy Drelling - \$500
 - Emily Finney (Several Donations) - \$7,500
 - Doreen Halvorson - \$25
 - Flom Region Mutual - \$100
 - Kelsey Borgen - \$100
 - Frandsen Bank - \$500
- C. Personnel
 1. Rockstad made the motion to approve lane change request for Dawn Tinjum from BA10 to MA. Motion seconded by Engel. UC
 2. DeLong made the motion to approve lane change request for Vanessa Johnson from BA to MA. Motion seconded by Spilde. UC
 3. Spilde made the motion to approve the 2026-2028 contract with Sandy Gunderson. Motion seconded by Bishop. UC
 4. Rockstad made the motion to approve the 2026-2028 contract with Jeremy Prodzinski. Motion seconded by Engel. UC
 5. DeLong made the motion to approve the 2026-2028 contract with Brent Vanderplaats. Motion seconded by Spilde. UC
 6. Bishop made the motion to approve the 2026-2027 contract with Bob Kinkade. Motion seconded by Engel. Opposed: Nancy Crompton Motion Carried 6-1
 7. Spilde made the motion to approve hiring Brittany Bishir-Solle as a paraprofessional. Motion seconded by Engel. UC
 8. Bishop made the motion to approve hiring Bailey Green as a paraprofessional. Motion seconded by Visser. UC
 9. Spilde made the motion to approve hiring Darsie Wells as a paraprofessional. Motion seconded by DeLong. UC
 10. Engel made the motion to approve hiring Connie Renshaw as a paraprofessional. Motion seconded by Rockstad. UC
 11. Visser made the motion to approve hiring Neena Eckles as a paraprofessional. Motion seconded by Bishop. UC
 12. DeLong made the motion to approve hiring Marquell Hoium as a paraprofessional. Motion seconded by Bishop. UC
 13. Spilde made the motion to approve hiring Jerica Lahlum as a paraprofessional. Motion seconded by Engel. UC
 14. Bishop made the motion to approve hiring Faith Morris as a paraprofessional. Motion seconded by DeLong. UC
 15. Visser made the motion to approve hiring Olivia Olson as a paraprofessional. Motion seconded by DeLong. UC

16. Rockstad made the motion to keep current Cross Country coaching staff as is. Motion seconded by Engel.

Opposed: Josh Visser, Dena Bishop Motion Carried 5-2

D. Bishop made the motion to approve the 2026-2027 School Board Goals. Motion seconded by Spilde. UC

E. DeLong made the motion to approve 26 Pay 27 Proposed Maximum Levy. Motion seconded by Spilde. UC

Board Business Reflection

Next Regular School Board Meeting on Tuesday, October 20, 2026, at 7:00 a.m.

Visser made the motion to adjourn regular meeting at 8:15 a.m. Motion seconded by Engel. UC

Barb Spilde, Clerk

Minutes prepared by: Sandy Gunderson

SPECIAL SCHOOL BOARD MEETING

The special meeting of the Independent School District #2910 was called to order at 7:00 a.m. on Tuesday, September 22, 2026, by Chairperson Gretchen Rockstad in the Ada-Borup-West High School Board Room, Ada, Minnesota. Chairperson Gretchen Rockstad declared a quorum.

Board members present: Dena Bishop, Nancy Crompton, Faye DeLong, Janna Engel, Gretchen Rockstad, Barb Spilde, Josh Visser

Administration present: Aaron Cook, Josh Carlson, Bree Triplett, Sandy Gunderson

Administration absent: Kenley Wahlin

Citizens present: Jim Birkemeyer, Melissa Chisholm, Levi Donovan, Michelle Donovan, Deanne Flom, Ruth Hayden, Tyler Hennen, Emily Lee, Heather Odden, Pat Pfund, Sarah Smart, Lisa Thompson

Pledge of Allegiance

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

New Business:

- A. Visser made the motion to approve hiring Baron Odden as an assistant cross country coach. Motion seconded by Spilde. UC
- B. Staffing for first grade class sections – Discussion

Barb Spilde made the motion to adjourn meeting at 7:13 a.m. Motion seconded by DeLong. UC

Barb Spilde, Clerk

Minutes prepared by: Sandy Gunderson

RESOLUTION ACCEPTING GIFTS/DONATIONS							
WHEREAS, Ada-Borup-West ISD 2910, Ada, MN , is authorized to accept gifts or donations of real or personal property under Minnesota Statutes, Section 465.03; and							
WHEREAS, the following persons or entities have offered to contribute the items or funds set forth below to the district:							
Donations							
FROM	FOR	AMOUNT	DATE				
Booster Club	Ag Dept	1356.06	Sept 26				

ADA-BORUP-WEST PUBLIC SCHOOL CONTINUING CONTRACT SENIORITY LIST

Adopted: _____

Seniority Number	Last Name/ First Name	Start Date	Current Valid License Current Vocational License	Expiration Date	Current Assignment
1	Blotsky, Dorinda	8/29/1989	Vocal Music(K-12), Classroom Music(K-12), Band(K-12)	6/30/2027	Vocal
2	Smart, Dave	8/27/1991	Social Studies (7-12) - All Coaching	6/30/2030	Social Studies Coaching
3	Tuttle, Richard	9/1/1993	Vocal and Classroom Music (K-12) Instrumental and Classroom Music (K-12)	6/30/2028	Instrumental Music 5-12 Elementary Music
3	Smart, Becky	9/1/1993	EBD (K-12), LD (K-12)	6/30/2031	6-12 Special Education
5	Peterson, Jodi	9/1/1995	Visual Arts, Drivers Education	6/30/2027	Art Drivers Education
5	Sterton, Michael	9/1/1995	Elementary Education Coaching	6/30/2029 6/30/2029	Grade 2
7	Lee, Emily	8/26/1997	Mathematics (7-12)	6/30/2029	Math Technology
8	Stewart, Trevor	8/30/1999	Mathematics (7-12), Phy Ed. (K-12)	6/30/2028	Math Coaching Elementary Phy. Ed.
9	Kemper, Tanya	8/29/2000	Vocal and Classroom Music (K-12)	6/30/2028	K-12 Vocal
10	Sterton, Kris	6/1/2002	School Social Worker (Pre K-12)	6/30/2031	Social Worker
11	Johnson, Jordan	9/1/2004	Elementary Education (K-6), Science (5-8)	6/30/2029	Science Intervention
12	Syverson, Shanon	9/1/2006	Spanish (7-12), ESL (K-12)	6/30/2028	Spanish/ESL
12	Thompson, Lisa	9/1/2006	Elementary Education (1-6), EBD (K-12), LD (K-12) Developmental Disabilities (K-12)	6/20/2028	Special Education
14	Wagner, Alayna	8/29/2007	Elementary Education (K-6), Pre-Primary (Age 3 - K)	6/30/2030	Title
15	McCraven, Nathan	9/1/2008	Mathematics (5-12)	6/30/2026	6-12 Math Coaching
16	Johnson, Amy	9/1/2010	Communication Arts/Literature (5-12)	6/30/2030	English Coaching
16	Wahlin, Kenley	9/1/2010	Elementary Education (1-6)	6/30/2029	District Intervention Coordinator/Title I Coaching Activities Director

ADA-BORUP-WEST PUBLIC SCHOOL CONTINUING CONTRACT SENIORITY LIST

Seniority Number	Last Name/ First Name	Start Date	Adopted: _____		Expiration Date	Current Assignment
			Current Valid License	Current Vocational License		
18	Todd, Becky	11/1/2010	Elementary Education Mathematics		6/30/2029 6/30/2029	Grade K
19	Anderson, Kinsey	8/30/2011	Elementary Education (K-6) Pre-Primary (Age 3-K)		6/30/2030	3rd Grade
20	Tinjum, Paul	8/29/2014	Elementary Education (1-6)		6/30/2031	Grade 2 Coaching
21	Triplett, Bree	8/29/2014	Early Childhood Education (Birth - Grade 3) Reading (K-12) K-12 Principal		6/30/2031 6/30/2031 6/30/2031	Elementary Principal Musical Director
22	Zieske, Kelsey	8/25/2015	Early Childhood Education (Birth - Grade 3) Reading (K-12)		6/30/2028 6/30/2028	Grade 3
23	Cakebread, Elizabeth A.	8/30/2016	Mathematics (5-12), Chemistry (9-12) Physics (9-12)		6/30/2031 6/30/2031	Chemistry/Math Physical Science
23	Erickson, Michael	8/30/2016	Mathematics (5-12)		6/30/2030	6-12 Math Coaching
25	Kaste, Samantha D.	8/28/2017	Elementary Education (K-6)		6/30/2028	Grade 4
26	Brue, Emily	8/27/2018	Elementary Education (K-6), 5-8 Mathematics		6/30/2030	Grade 5
27	Altepeter, Kyli	8/27/2018	Elementary Education (K-6) Early Childhood Education		6/30/2028	Grade 5
27	Goldader, Annie	8/27/2018	Communication Arts/Literature (5-12)		6/30/2028	Language Arts
27	Erickson, Tyelyn	8/27/2018	Academic & Behavioral Strategist (K-12) Elementary Education (K-6)		6/30/2028 6/30/2028	6-12 Special Education
30	Carlson Josh	8/26/2019	Principal (K-12) Science (5-8), Life Sciences		6/30/2031 6/30/2027	High School Principal
31	Stoltman, Brittany	8/26/2019	Speech-Language Pathologist		6/30/2031	Speech
31	Coleman, Lisa	8/26/2019	Elementary Education (K-6) Communication Arts/Literature (5-12)		6/30/2029 6/30/2029	Language Arts

ADA-BORUP-WEST PUBLIC SCHOOL CONTINUING CONTRACT SENIORITY LIST

Adopted: _____

Seniority Number	Last Name/ First Name	Start Date	Current Valid License Current Vocational License	Expiration Date	Current Assignment
33	Hennen, Miki	8/31/2020	Family and Consumer Sciences (5-12)	6/30/2028	Personal Life Science FCCLA
33	Hennen, Tyler	8/31/2020	Physical Education (K-12)	6/30/2029	Physical Education Coaching
35	Farwell, Mark	8/30/2021	Social Studies (5-12)	6/30/2027	Social Studies
35	Kluck, Nicole	8/30/2021	Elementary Education (K-6)	6/30/2029	Elementary Education
37	Christianson, Angela	8/29/2022	Elementary Education (1-6) Emotional Behavior Disorder (K-12) Academic and Behavioral Strategist (K-12)	6/30/2030	Special Education
37	Smart, Sarah	8/29/2022	Early Childhood Special Education (B-Age 6) Early Childhood Education (B-Grade 3)	6/30/2031	Grade 1
37	Tinjum, Dawn	8/29/2022	Elementary Education (K-6)	6/30/2031	Grade K
37	Vesledahl, Wendy	8/29/2022	Early Childhood Education (B-Grade 3)	6/30/2030	Grade 1
41	Scholl, Donna	8/28/2023	Social Studies (7-12)	6/30/2028	Social Studies Intervention
41	Lien, Allie	8/28/2023	School Counselor (K-12)	6/30/2028	Guidance Counselor MN Honor Society
41	Larson, Angela	8/28/2023	Life Science (7-12)	6/30/2030	Life Science/Biology
44	Flom, Deanne	8/26/2024	Principal (K-12) Elementary Education (K-6) Coaching (7-12)	6/30/2031 6/30/2028	Grade 3
44	Farwell, Courtney	8/26/2024	Elementary Education (K-6) Mathematics (5-8)	6/30/2031	Grade 4
44	Swenson, Alison	8/26/2024	Elementary Education (k-6)	6/30/2029	Elementary Education
47	Aamodt, Alicia	8/25/2025	Elementary Education (K-6) Emotional Behavioral Disorders (K-12) Learning Disabilities (K-12) Developmental Disabilities (K-12)	6/30/2030	Special Education
47	Pallum, Charity	8/25/2025	Mathematics (5-12)	6/30/2030	Business Education

ADA-BORUP-WEST PUBLIC SCHOOL CONTINUING CONTRACT SENIORITY LIST

Adopted: _____

Seniority Number	Last Name/ First Name	Start Date	Current Valid License	Expiration Date	Current Assignment
			Current Vocational License Non-Tenured		
	Sannes, Miriah	8/25/2025	Developmental Disabilities		Special Education
	Rice, Carrie	8/25/2025	Speech Language Pathologist	6/30/2028	Speech
	Oistad, Zach	8/25/2025	Physical Education (K-12) Health (5-12)	6/30/2030	Phy-Ed/Health DAPE
	Johnson, Vanessa	8/25/2025	School Social Worker	6/30/2029	Social Worker
	Boyd, Dan	8/24/2026	Emotional Behavioral Disorders (K-12) Learning Disabilities (K-12)	6/30/2028	Special Education
	Crompton, Christine	8/24/2026	Early Childhood Education (B-3)	6/30/2029	Kindergarten
	Kitchell, Mason	8/24/2026	Construction Careers (7-12) Manufacturing Careers (7-12) Transportation Careers (7-12)	6/30/2029	Ind Tech
	Donovan, Myla	8/24/2026	Agricultural Education (5-12) Teacher Coordinator Work Based Learning (9-12)	6/30/2029	Ag Education

FORM A

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

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

WHEREAS, the Governing Board of [Name of School/District] Ada-Borup West ISD 2910 recognizes the value of student participation in MSHSL athletics and fine arts; and

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

THEREFORE, BE IT RESOLVED, that the Governing Board of [Name of School/District] Ada-Borup-West ISD 2910 supports the school's application to the Minnesota State High School League Foundation for a FORM A grant to offset student activity fees.

Click or tap here to enter text.

Date

Board Chair/Head of School

Click or tap here to enter text.

Date

Board Clerk – Treasurer/ Finance Director

FORM B

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

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

WHEREAS, the Governing Board of [Name of School] Ada-Borup-West ISD 2910 recognizes the value of student participation in MSHSL athletics and fine arts; and

WHEREAS, the MSHSL Foundation is offering grants and funding to assist schools to provide seminars/training opportunities or support for specific school functions for students/faculty members/officials and others who are involved in MSHSL athletic and fine arts programs.

THEREFORE, BE IT RESOLVED, that the Governing Board of [Name of School] Ada-Borup-West ISD 2910 supports the school's application to the Minnesota State High School League Foundation for a FORM B grant.

Click or tap here to enter text.

Date

Board Chair/Head of School

Click or tap here to enter text.

Date

Board Clerk - Treasurer

A RESOLUTION submitted by an Activity Conference or Region Committee must adhere to the same form and context of the School Board Resolution above.

MASTER AGREEMENT

ADA-BORUP-WEST INDEPENDENT
SCHOOL DISTRICT #2910

AND

EDUCATION MINNESOTA-ADA-BORUP-
WEST EDUCATION SUPPORT
PROFESSIONALS, LOCAL 7395

2026-2027, 2027-2028

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ARTICLE I

PURPOSE

This Agreement is entered into between Independent School District No. 2910, Ada-Borup-West, Minnesota, hereinafter referred to as the District or the School District, Education Minnesota-Ada-Borup-West Educational Support Professionals (ABWESP), hereinafter referred to as the exclusive representative, pursuant to and in compliance with the Minnesota Public Employment Labor Relations Act of 1971, as amended, hereinafter referred to as PELRA, to provide the terms and conditions of employment for Paraprofessionals for the duration of this Agreement.

ARTICLE II

RECOGNITION OF EXCLUSIVE REPRESENTATIVE

Section 1. Recognition: In accordance with PELRA, the School District recognizes ABWESP, as the exclusive representative for Paraprofessionals employed by the School District, which exclusive representative shall have those rights and duties as prescribed by PELRA and as described in this Agreement.

Section 2. Appropriate Unit: The exclusive representative shall represent all such employees of the School District as defined in certification by the Commissioner of the Minnesota Bureau of Mediation Services (BMS) Case Number 21PCE2545: All non-certified paraprofessional support staff employed by Independent School District No. 2910, Ada-Borup-West, Minnesota, who are public employees within the meaning of Minn. Stat. 179A.03, subd 14, excluding bus drivers, clerical, food service, and confidential employees.

Section 3. Employee Classifications: The classification of employees represented by this agreement are: Paraprofessionals.

ARTICLE III

DEFINITIONS

Section 1. Terms and Conditions of Employment: The term, "terms and conditions of employment," means the hours of employment, the compensation therefore including fringe benefits except retirement contributions or benefits other than School District payment of, or contributions to, premiums for group insurance coverage of retired employees or severance pay, and the School District's personnel policies affecting the working conditions of the employees. "Terms and conditions of employment" is subject to the provisions of PELRA.

Section 2. District or School District: For purposes of administering this Agreement, the word/term, "District/School District," shall mean the School Board or its designated representative(s).

Section 3. Overtime Pay: Overtime pay is calculated and paid on hours worked over 40 hours per week in accordance with the Fair Labor Standards Act (FLSA).

Section 4. Other Terms: Terms not defined in this Agreement shall have those meanings as defined by PELRA.

ARTICLE IV

SCHOOL DISTRICT RIGHTS

Section 1. Inherent Managerial Rights: The exclusive representative recognizes that the School District is not required to meet and negotiate on matters of inherent managerial policy, which include, but are not limited to, such areas of discretion or policy as the functions and programs of the School District, its overall budget, utilization of technology, the organizational structure, and selection and direction and number of personnel.

Section 2. School Board Responsibilities: The exclusive representative recognizes the right and obligation of the School Board to efficiently manage and conduct the operation of the School District within its legal limitations and with its primary obligation being to provide educational opportunities for the students of the School District.

Section 3. Effect of Laws, Rules, and Regulations: The exclusive representative recognizes that all employees covered by this Agreement shall perform the services prescribed by the School Board and by School Board rules, regulations, directives, and orders, issued by properly designated officials of the School District. The Union also recognizes the right, obligation, and duty of the School District to promulgate rules, regulations, directives, and orders; from time to time, as deemed necessary by the School Board, insofar as such rules, regulations, directives, and orders are not inconsistent with the terms of this Agreement, and all provisions of this agreement are subject to the laws of the state of Minnesota, federal laws, rules and regulations of the MN Department of Education (MDE), and valid rules, regulations and orders of state and federal governmental agencies. Any provision of this Agreement found to be in violation of any such laws, rules, regulations, directives or orders shall be null and void and without force and effect.

Section 4. Reservation of Managerial Rights: The foregoing enumeration of rights and duties shall not be deemed to exclude other inherent managerial rights and managerial functions not expressly reserved, and all managerial rights and managerial functions not expressly delegated in this Agreement are reserved to the School District.

ARTICLE V

EMPLOYEE RIGHTS

Section 1. Right to Views: Pursuant to PELRA, nothing contained in this Agreement shall be construed to limit, impair, or affect the right of any employee or his/her representative to the expression or communication of a view, grievance, complaint, or opinion regarding any matter related to the conditions or compensation of public employment or their betterment, so long as the same is not designed to and does not interfere with the full, faithful, and proper performance of the duties of employment or circumvent the rights of the exclusive representative.

Section 2. Right to Join: Pursuant to PELRA, employees shall have the right to form and join labor or employee organizations and shall have the right not to form and join such organizations. Employees in an appropriate unit shall have the right, by secret ballot, to designate an exclusive representative for the purpose of negotiating grievance procedures and the terms and conditions of employment for such employees.

Section 3. Request for Dues Checkoff: The exclusive representative shall be allowed dues checkoff for its members, provided that dues checkoff and the proceeds thereof shall not be allowed to any exclusive representative that has lost its right to dues checkoff pursuant to PELRA. When a bargaining unit member has authorized a dues deduction, such authorization shall continue in effect for that year and from year to year and cannot be canceled except by written notice from the Union President. A member seeking cancellation must provide written notice to the Union President.

Any bargaining unit member, or new hire who has applied for membership in the bargaining unit, authorizes the school district to deduct one eighth (1/8) of such dues from the regular paycheck of the bargaining unit member for each pay period for 8 consecutive pay periods. The deductions will begin the first pay period on or after October 15. For bargaining unit members employed after the commencement of each school year, deductions of dues shall be made by the School District. The dues will be deducted equally between existing pay periods between the date of the bargaining unit members first pay date and May 25.

Section 4. Union Business:

Subd 1. Days: The District will grant up to 2 days total per year for the unit, with pay and without discrimination to employees, designated by the Union, to attend a labor convention or to perform other official Union business as may be reasonably required. The District will pay the cost of the substitute employee if one is hired.

Subd 2. No Reduction in Pay: A deduction shall not be made from the pay of a union representative when directly involved in meetings with management relating to the administration of this agreement during working hours.

Subd 3. Access to Worksites: Representatives of the union shall have reasonable access to worksites and school facilities to investigate employee complaints, communicate with members, hold meetings, and conduct other business. Upon arrival at the worksite, Union representatives

shall make their presence known to the worksite supervisor or his/her designee. Such visits shall not interrupt normal work responsibilities.

Section 5. Maintenance of Standards: This Contract shall not be interpreted or applied to grant or deprive employees or the School Board of professional advantages heretofore enjoyed unless expressly stated herein.

Section 6. Personnel Files: All evaluations and contents of the official personnel file relating to each individual member shall be available for review and/or copy during regular District business hours by each member upon the member's twenty-four (24) hour advance written request. A representative of the Union may, at the member's request, accompany the member in this review. An employee shall have the right to submit for inclusion in the file written information in response to any material contained therein. The member shall have the right to reproduce any of the contents of the file at the member's expense.

Section 7. Notice of Change to Position: All changes or notices to a position under this Agreement involving a change in total hours, notice of layoff, and leaves of absences shall be given in writing within ten (10) working days of the approval of the School Board. Changes in hours of less than thirty (30) days in duration do not require this notice.

Section 8. Physical Item Reimbursement: The School District agrees to repair and/or replace damage to eyeglasses and clothing that occurs as a result of the performance of duties in working directly with students. The employee will forward to his/her building administrator, a completed incident report regarding the situation that caused the damage within five (5) working days of the occurrence. The employee will be reimbursed up to \$500.00 for the repair or replacement provided they attach a copy of the incident report to the invoice detailing the cost of the repair or replacement within 10 days of the incident. An employee may only request reimbursement two times during their employment in the District.

Section 9. Committee Representation: The union, in collaboration with Administration, will appoint representatives to any District committee. The number of representatives assigned to a committee will be determined at the sole discretion of the district.

Section 10. The Employer shall supply all necessary tools, machinery, PPE (Personal Protective Equipment) and equipment required for the safe and efficient performance of the Employee's job duties as determined by the District. All such equipment shall be maintained in good working condition by the Employer at their sole expense.

Section 11. Probationary Period: An employee under the provisions of this Agreement shall serve a probationary period of one full year of continuous service during which time the School District shall have the unqualified right to suspend without pay, discharge, or otherwise discipline such employee and during this probationary period, the employee shall have no recourse to the grievance procedure, insofar as suspension, discharge, or other discipline is concerned. Any employee who has served one year of service or more, is not subject to the probationary period.

ARTICLE VI
RATES OF PAY

Section 1. Rates of Pay:

Subd. 1. 2026-2028 Rates of Pay: The wages and salaries reflected in Schedule A, attached hereto, shall be a part of the Agreement for the period commencing July 1, 2026, to June 30, 2028.

Subd. 2. Status of Salary Schedule: For the duration of this Agreement, advancement on any salary schedule shall be subject to the terms of this Agreement. In the event a successor Agreement is not entered into prior to the expiration of this Agreement an employee shall be compensated according to the current rate until a successor Agreement is fully ratified. Retro-pay and changes in pay rates are effective upon ratification of a new contract.

Subd. 3. Step Movement: Employees who are eligible for step movement, steps will be granted according to schedule A. Employees hired during the school year and whose hire date is February 1 or later, are not eligible for step movement (if granted) the following year.

Subd. 4. New Employees: Employees entering the District shall be placed on the salary schedule at the discretion of the administration.

Subd. 5. Work Outside Assignment: An employee working outside her/his assignment area, as assigned by the District, will be compensated at the rate for the job assignment or at their normal rate of pay whichever is higher.

Subd. 6. Longevity Pay: Beginning with the 2026-2027 school year, in consideration of long and faithful service, the District shall, in addition to an Education Support Professional's (ESP) regular hourly rate, pay longevity pay to long-term employees. To receive longevity pay, the employee must have completed at least 5 years of continuing, uninterrupted service in the bargaining group based on the employee's seniority date except as stated in Article 6, Section 5. The amount of longevity pay shall be based upon years of service as noted below, with the corresponding amount added to the regular hourly rate and is non-accumulative. Longevity pay will commence at the beginning of each school year. Employees who complete their 5th, 10th, or 25th year of employment during the school year prior to the start of 2nd semester will be eligible for the corresponding tier of longevity at the commencement of the contract year.

<u>Years of Service</u>	<u>2026-27</u>	<u>2027-28</u>
<u>5-9</u>	<u>\$1.00</u>	<u>\$1.00</u>
<u>10-24</u>	<u>\$2.00</u>	<u>\$2.00</u>
<u>25+</u>	<u>\$3.00</u>	<u>\$3.50</u>

Section 2. Withholding Salary Advancement: An individual employee's salary advancement is subject to the right of the School Board to withhold salary increases for good and sufficient grounds.

Section 3. Payment Schedule: Wages shall be paid on a monthly pay schedule, at minimum, as designated by the School District.

Section 4. Pay Differential: An employee who is assigned as a 1:1 paraprofessional for 4 or more hours per day, shall be entitled to \$1.00 per hour in addition to their regular hourly pay. Any employee who is assigned to work with students with regular and/or daily medical interventions for 2 or more hours shall receive an additional \$1.00 per hour.

Section 6. Employees who resign and are rehired within the same school year of their resignation shall be rehired at the wage they received at the time of their resignation unless they are eligible for a pay differential pursuant to Article VI, Section 4.

ARTICLE VII

GROUP INSURANCE

Section 1. Selection of Carrier: The selection of the insurance carrier and policy shall be made by the School District or as otherwise provided by law.

Section 2. Health Insurance Coverage: The School District shall contribute a sum not to exceed \$1000.00 per month for 12 months prorata (based on 1225 hours) for 2026-28 and thereafter toward the premium for coverage for each eligible employee employed by the School District who qualifies for and is enrolled in the School District's group health insurance plan. Any additional cost of the premium shall be borne by the employee and paid by payroll deduction. Throughout the duration of the contract the district contribution may increase to abide by the Affordable Care Act Safe Harbor laws, but may not decrease.

Section 3: Proration of District Contribution: For the purposes of calculating the proration of district contributions for employees, the following formula applies: the district contribution is equal to the product of multiplying the district contribution as shown as shown in Sections 2 & 3 above by a fraction, the numerator of which is the number of hours the employee is scheduled to work per year and the denominator of which is 1225, (e.g., $1000/1225 = 81.63$ percent). The district's contribution would be equivalent to 81.63% of the contribution stated in Section 2 or 3 above.

Section 4. Voluntary Employees' Beneficiary Association and Health Savings Accounts.

Subd. 1: The greater of \$800 or (the difference between the School District contribution listed in Section 2 and insurance plan premium) will be placed in the employees' VEBA and/or Health Savings Account.

Subd. 2: In order for an employee to make changes in their Health Savings Account contribution amount, he/she will need to complete and return "Health Savings Account Employee Contribution Election Form" to the District Bookkeeper by the 15th of each month.

Section 5. Term Life Insurance: District shall pay for the premium necessary to provide \$20,000 in term life insurance for each employee employed by the District, who qualifies for and is enrolled in the District's term life insurance plan. The amount of life insurance reduces by the specified amount as noted in the life insurance plan document each year, upon the employee's attainment of age 65. Upon termination of employment, all District contributions shall cease.

Section 6. Income Protection Insurance: The School District will provide a long-term disability program and the employee shall pay the full premium for coverage. All eligible employees will participate, and payment will be made through payroll deduction. The maximum benefit will be equal to two-thirds of the employee's annual pay to an annual maximum of \$27,000. If income protection payments are made while accumulated unused sick leave is still being drawn, then, to the extent permitted by the insurance policy, the employee may, at the employee's option, continue to draw accumulated sick leave not to exceed the difference between disability income payments and full pay or may take disability income payments and stop using accumulated sick leave, in which event the unused accumulated sick leave shall remain available to the employee.

Section 7. Claims Against the School District: The School District's only obligation is to purchase an insurance policy and pay such amounts as agreed to in this Agreement, and no claim shall be made against the School District as a result of a denial of insurance benefits by an insurance carrier.

Section 8. Duration of Insurance Contributions: An employee is eligible for School District contribution as provided in this article as long as the employee is employed by the School District, on paid status, and enrolled in the School District's group health and hospitalization insurance plan. Upon termination of employment, all School District contributions shall cease.

Section 9. Eligibility: A regular employee is eligible for Article VII benefits whose regular work schedule is thirty (30) or more hours per week or if they received a benefit prior to the ratification of the 2021-24 Master Agreement. Eligibility is subject to any limitations contained in the contract between the insurance carrier and the School District.

ARTICLE VIII

403B PLAN

Section 1, 403b Plan: The District shall contribute up to a \$600 match per year for all members of the bargaining unit employed half-time or more who participate in the District's 403b plan.

ARTICLE IX

LEAVES OF ABSENCE

Section 1. Earned Sick & Safe Time (ESST) Leave

Subd. 1. ESST Leave Earning: All employees shall earn ESST leave up to ten (10) days each year of service in the employ of the District. Annual ESST leave shall accrue with all ten (10) days given the first day of the fall workshop.

Subd. 2. ESST Leave Accumulation: Unused ESST days may accumulate to a combined maximum of 120 ESST leave days per employee. When an employee has accumulated 120 days of ESST leave, ESST will be recorded as follows:

120 + 10 for the school year. All ESST leave days will be deducted from the + 10 before taking from the 120. If, at the end of the year, an employee has more than 120 days left, the number of days will return to 120 and the employee will be compensated at a rate of \$50 per day for any accrued ESST/sick leave beyond the combined maximum of 120 days.

Subd. 3. ESST Leave Use: ESST use shall be allowed in accordance with Minnesota Statute 181.9447

Subd. 4. Leave usage of employee who resigns: Any employee who resigns prior to the start of the second semester and has used more than five (5) sick or ESST days, will be required to reimburse the district their daily rate of pay for each day used over the five (5) days.

Subd. 5. Medical Certificate: An employer may require an employee to provide reasonable documentation of ESST in accordance with Minnesota Statute 181.9447

Subd. 6. ESST Leave Deduction: ESST leave allowed shall be deducted from the accumulated ESST leave days earned by the employee.

Subd. 7. Approval: Request, use, and approval for ESST leave pay shall be made only upon the employee submitting the appropriate district leave request.

Section 2. Workers' Compensation: An employee compensated for absences under workers compensation will continue to receive full pay as long as the employee has available leave. Deductions from ESST leave will be prorated based on the difference between workers compensation and the employee's full wage. While on paid status with the District, the employee will continue to accrue ESST leave and will be eligible for District paid benefits.

Section 3. Loss of Time Due to Assault or Threat.

Subd. 1. Assault: In the event and employee is assaulted by a student, he/she will have the option to be assigned to a temporary alternative assignment performing work within the paraprofessional's job description.

Subd. 2. Threat: A employee absent from work as the result of a threat while acting in a capacity for the District will receive up to five (5) paid leave days. Such days will not be charged to sick leave or any other leave. Leave will be granted upon administrative approval

Subd. 3. Report: In order to be eligible for this leave, the employee must file an incident report regarding the incident precipitating the use of this leave. The employee may choose to file a police report at their own discretion.

Section 4. Bereavement Leave: Up to five (5) days of paid leave may be allowed for each death of an employee's spouse or child. Three (3) days of paid leave will be allowed for a parent, parent-in-law, sibling, or relative in the same household. One (1) day of paid leave will be allowed for each death of an employee's grandparents, aunts, uncles, grandchildren, spouse's siblings, sons-in-law, daughters-in-law. Requests for bereavement leave must be made by submitting the appropriate district leave request stating the descendant's name and relationship to employee. The District may choose to extend the length of leave for travel or individual circumstances and allow for bereavement leave for the death of individuals not defined above. Bereavement leave will be deducted from ESST Leave to be specified by the employee.

Section 5. Family and Medical Leave (FMLA): Family and Medical Leave shall be granted in accordance with governing state and Federal Law and district policy. Employees working 30 or more hours per week shall receive benefits equivalent to FMLA protections.

Section 6. Jury Service: An employee who serves on jury duty shall be granted the day or days necessary as stipulated by the court to discharge this responsibility without any salary deduction or loss of basic leave allowance. The employee must forward a copy of the jury summons to the Human Resources Department. The compensation received for jury duty service shall be remitted to the School District. An employee called to jury duty must submit the appropriate district leave request. Travel expenses received in connection with jury duty shall remain with the employee.

Section 7. District Legal Proceedings: Employees attending a legal proceeding as required by the courts or the district to testify on school related issues will not lose any daily pay.

Section 8. Personal Leave: The district will grant probationary (In 1st year of service) employees two (2) days and non-probationary (more than 1 year of service) employees three (3) days per year for tending to personal business. Requests for this leave shall be made by submitting the appropriate district leave request a minimum of three (3) working days previous to the leave requested date. Unused personal leave days will be compensated at the employee's daily rate of pay at the end of the school year and the employee will have the option carry over 1 day to the next year. The employee will inform the District of their choice by May 30th.

Section 9. Military Leave: Military leave shall be granted pursuant to applicable law.

Section 9a. Family Military Deployment Leave: Up to three (3) days of paid leave may be allowed for each military deployment of an employee's spouse, adult child, or adult step-child. Said days are to be used in advance of the date for which the military member is being deployed. An additional one (1) day of paid leave may be allowed upon return of the military member from each military deployment. Said day must be used within (5) days of return home from deployment. The district may require documentation of the military orders specifying the specific dates of deployment. Requests for military leave must be made by submitting the

appropriate electronic district leave form stating the relative's name and relationship to employee.

Section 10. Long-Term Leave: An employee who has at least Five (5) years of employment in the unit may, upon written request, be granted a leave of absence of one (1) month or longer without pay with the approval of the District. The granting of this leave is at the discretion of the District.

Section 11. Other Unpaid Leave: Employees may be granted unpaid leave for unforeseen circumstances or other personal reasons at the sole discretion of the District. Each request is subject to approval based on the individual circumstances of the request.

Section 12. Paid Holidays: Employees will receive six (6) days of holiday pay for the following days: Labor Day, Thanksgiving Day, Christmas Day, New Year's Day, Good Friday and Memorial Day (if school is in session the working day prior or after).

Subd. 1: A day of holiday pay will be calculated by multiplying an employee's daily hours by their rate of pay.

Subd. 2: Employees will be eligible for holiday pay for those holidays that fall within their authorized work year with the exception of Memorial Day.

Subd. 3: Employees will be eligible for holiday pay for Labor Day when they are scheduled to begin work the first week of school when students are present.

Subd. 4: Newly hired employees will not receive pay for holidays that occur before employment, except Labor Day as noted in Section 13, Subd. 3.

Section 13. Insurance Application: An employee on unpaid leave is eligible to continue to participate in group insurance programs if permitted under the insurance policy provisions. The employee shall pay the entire premium for such insurance commencing with the beginning of the leave and shall pay to the School District the monthly premium in advance, except as otherwise provided under FMLA and Article IX, Section 5. In the event the employee is on paid leave from the School District under Section 1. above or supplemented by sick leave pursuant to Section 2. above, the School District will continue insurance contributions as provided in this Agreement until sick leave is exhausted. Thereafter, the employee must pay the entire premium for any insurance retained.

Section 14. Credit: An employee who returns from unpaid leave shall retain their step on the salary schedule that they were on at the time the leave began. Any leave benefits which had accrued at the time the leave began are retained if not used during the leave. However, no pay or leave benefits will accrue during the leave of absence. For seniority purposes only, the employee will retain their original hire date when they return from an approved leave.

Section 15. ESST Leave Bank

Subd. 1-Use: The shared leave may only be used for catastrophic situations: transplant, cancer, major birth defects, etc. Bank days may only be used for the employee, the employee's spouse,

or the employee's child. Employees making a request must use all of their ESST leave days before they can use the days from the bank.

Subd. 2- Request Committee: Upon written request, a committee will meet to approve or deny the use of shared ESST leave bank and make a report to the School Board. The committee will be comprised of the Superintendent, Principal, two (2) school board members, and three (3) employee representatives.

Subd. 3- Donation of Days: An employee will be able to donate up to two (2) full days of ESST leave per approved request by the committee. Donated ESST days will be deducted from the donor's accumulated ESST leave.

Section 16. Eligibility: Leave benefits provided in this article shall apply to all employees as specified in the Master Agreement.

ARTICLE X

HOURS OF SERVICE AND DUTY YEAR

Section 1. Basic Work Week: The employee's basic work week shall be prescribed by the School District.

Section 2. Basic Work Year: The employee's basic work year shall be prescribed by the School District.

Section 3. Part-time Employees: The School District reserves the right to employ such employees as it deems desirable or necessary on a part-time or casual basis.

Section 4. Work Schedules: All employees will be assigned work schedules as determined by the School District.

Section 5. Lunch Period: Employees will be provided a 30-minute unpaid duty-free lunch period. An employee may be requested by the District and elect to work during all or a portion of his/her lunch break due to emergencies, medical issues, or other unforeseen circumstances and shall be paid for the time that he/she is working. Employees who work during all or a portion of their lunch period must submit a "Time Correction Form" to report the correction on their payroll timesheet.

Section 6. School Closing: In the event that the employee has reported to work during their regularly scheduled time and thereafter the announcement for school closure is made, due to a storm or other emergency, the employee shall receive pay for the hours worked that day or one hour whichever is greater. When said school closing has been called by the School District, the employee shall be permitted to leave their place of employment at such time as all school buses carrying children have departed. For any hours that are lost and not made-up on a subsequent day during that school year, employees will be allowed to make up hours that are lost due to school closing in order to meet their contracted weekly hours. Any make-up hours and related duties must be approved in advance by building Administration or their designee.

If the District alters its calendar due to a weather event, public health emergency, or any other circumstance, it must continue to pay the full wages for scheduled work hours and benefits of all school employees for full or partial day closures, if the district or charter school counts that day as an instructional day for any students.

If the District declares an e-learning day, they must continue to pay the full wages for scheduled work hours and benefits of paraprofessionals for the duration of the e-learning period. During the e-learning period, paraprofessionals must be allowed to work from home to the extent practicable, be assigned to work in an alternative location, or be retained on an on-call basis for any potential need. If paraprofessionals are assigned duties that require the use of technology, the District will provide the technology when requested by the end of business the day prior.

Section 8. Extended Hours: The School District agrees to pay the hourly rate for extended hours worked by the employee that are approved in advance by administration. For example, employees who are requested to participate in student IEP meetings, extended day field trips, or other pre-approved activities outside their normal working hours shall be compensated for that time at their regular rate of pay up to forty (40) hours by submitting a payroll timesheet, and at the rate of time and one-half for any hours worked over 40 hours per week.

ARTICLE XI

GRIEVANCE PROCEDURE

Section 1. Grievance Definition: A “grievance” shall mean a dispute or disagreement between the employee and the District as to the interpretation or application of terms and conditions in this Agreement.

Section 2. Representative: The employee, administrator(s), or School Board may be represented during any step of the procedure by any person or agent designated by such party to act on the party’s behalf.

Section 3. Definitions and Interpretations:

Subd. 1. Extension: Time limits specified in this Agreement may be extended by mutual, written agreement.

Subd. 2. Days: Any reference to “days” regarding time periods in this procedure shall refer to working days. A “working day” is defined as all weekdays not designated as holidays by state law.

Subd. 3. Computation of Time: In computing any period of time prescribed or allowed by procedures in this article, the date of the act, event, or default for which the designated period of time begins to run shall not be included. The last day of the period so computed shall be counted,

unless it is a Saturday, a Sunday, or a legal holiday, in which event, the period runs until the end of the next day which is not a Saturday, a Sunday, or a legal holiday.

Subd. 4. Filing and Postmark: The filing or service of any notice or document required by this Agreement shall be timely if it is personally served or if it bears a certified postmark of the United States Postal Service within the time period.

Section 4. Time Limitation and Waiver: A grievance shall not be valid for consideration unless the grievance is submitted in writing to the District's designee, setting forth the facts and the specific provision(s) of the Agreement allegedly violated and the particular relief sought within twenty (20) days after the date that the first event giving rise to the grievance occurred. Failure to file any grievance within such period shall be deemed a waiver thereof. Failure to appeal a grievance from one level to another within the time periods hereafter provided shall constitute a waiver of the grievance.

Section 5. Adjustment of Grievance: The District and the employee shall attempt to adjust all grievances which may arise during the course of employment in the following manner:

Subd. 1. Level I: If the grievance is not resolved through informal discussion, the District's designee shall give a written decision on the grievance to the parties involved within ten (10) days after receipt of the written grievance.

Subd. 2. Level II: In the event the grievance is not resolved in Level I, the decision rendered may be appealed to the Superintendent, provided such appeal is made in writing within seven (7) days after the receipt of the decision in Level I. If a grievance is properly appealed to the Superintendent, the Superintendent or his/her designee shall set a time to meet regarding the grievance within fifteen (15) days after the receipt of the appeal. Within ten (10) days after the meeting, the Superintendent or his/her designee shall issue a decision in writing to the parties involved.

Subd. 3. Level III. In the event the grievance is not resolved in Level II, the decision rendered may be appealed to the School Board, provided such appeal is made in writing within seven (7) days after receipt of the decision in Level II. If a grievance is properly appealed to the School Board, the School Board shall set a time to hear the grievance within twenty (20) days after receipt of the appeal. Within twenty (20) days after the meeting, the School Board shall issue its decision in writing to the parties involved. At the option of the School Board, a committee or representative(s) of the School Board may be designated by the School Board to hear the appeal at this level and report the findings and recommendations to the School Board. The School Board shall then render its decision.

Section 6. School Board Review: The School Board reserves the right to review any decision issued under Level I and Level II of this procedure provided the School Board or its representative(s) notifies the parties of the intention to review within ten (10) days after the decision has been rendered. In the event the School Board reviews a grievance under this section, the School Board reserves the right to reverse or modify such decision.

Section 7. Denial of Grievance: Failure by the School Board or its representative(s) to issue a decision within the time period provided in this article shall constitute a denial of the grievance, and the employee may appeal it to the next level.

Section 8. Arbitration Procedures: In the event that the employee and the School Board are unable to resolve any grievance, the grievance may be submitted to arbitration as defined in this article:

Subd. 1. Request: A request to submit a grievance to arbitration must be in writing signed by the aggrieved party, and such request must be filed in the office of the Superintendent within ten (10) days following the decision in the Level III above.

Subd. 2. Prior Procedure Required: No grievance shall be considered by the arbitrator which has not first been duly processed in accordance with the grievance procedure and appeal provisions.

Subd. 3. Selection of Arbitrator: Upon proper submission of a grievance under the terms of this procedure, the parties shall, within ten (10) days after the request to arbitrate, attempt to agree upon the selection of an arbitrator. If no agreement on an arbitrator is reached, either party may request the BMS to appoint an arbitrator, pursuant to the P.E.L.R.A., providing such request is made within twenty (20) days after request for arbitration. The request shall ask that the appointment be made within thirty (30) days after the receipt of the said request. Failure to agree upon an arbitrator or the failure to request an arbitrator from the BMS within the time periods provided shall constitute a waiver of the grievance.

Subd. 4. Hearing: The grievance shall be heard by a single arbitrator, and both parties may be represented by such person(s) as they may choose and designate, and the parties shall have the right to a hearing at which time both parties will have the opportunity to submit evidence, offer testimony, and make oral or written arguments relating to the issues before the arbitrator. The proceeding before the arbitrator shall be a hearing de novo.

Subd. 5. Decision: The decision by the arbitrator shall be rendered within thirty (30) days after the close of the hearing. Decisions by the arbitrator in cases properly before him/her shall be final and binding upon the parties, subject, however, to the limitations of arbitration decisions as provided in the P.E.L.R.A. The arbitrator shall issue a written decision and order including findings of fact which shall be based upon substantial and competent evidence presented at the hearing. All witnesses shall be sworn upon oath by the arbitrator.

Subd. 6. Expenses: Each party shall bear its own expenses in connection with arbitration, including expenses relating to the party's representatives, witnesses, and any other expenses which the party incurs in connection with presenting its case in arbitration. A transcript or recording of the hearing shall be made at the request of either party. The parties shall share equally fees and expenses of the arbitrator, the cost of the transcript or recording if requested by either or both parties, and any other expenses which the parties mutually agree are necessary for the conduct of the arbitration. However, the party ordering a copy of such transcript shall pay for such a copy.

Subd. 7. Jurisdiction: The arbitrator shall have jurisdiction over disputes or disagreements relating to grievances properly before him/her pursuant to the terms of this procedure. The jurisdiction of the arbitrator shall not extend to proposed changes in terms and conditions of employment as contained in this Agreement; nor shall an arbitrator have jurisdiction over any grievance which has not been submitted to arbitration in compliance with the terms of the grievance and arbitration procedure outlined in this article; nor shall the jurisdiction of the arbitrator extend to matters of inherent managerial policy, which shall include, but are not limited to, such areas of discretion or policy as the functions and programs of the District, its overall budget, utilization of technology, the organizational structure, and selection and direction and number of personnel. In considering any issue in dispute, the arbitrator's order shall give due consideration to the statutory rights and obligations of the District to efficiently manage and conduct its operation within the legal limitations surrounding and the financing of such operations.

Section 9. Election of Remedies and Waiver: A party instituting any action, proceeding, or complaint in a federal or state court of law or before an administrative tribunal, federal agency, state agency, or seeking relief through any statutory process for which relief may be granted, the subject matter of which may constitute a grievance under this Agreement, shall immediately thereupon waive any and all rights to pursue a grievance under this article. Upon instituting a proceeding in another forum as outlined in this Agreement, the employee shall waive the right to initiate a grievance pursuant to this article, or, if the grievance is pending in the grievance procedure, the right to pursue it further shall be immediately waived. This section shall not apply to actions to compel arbitration as provided in this Agreement or to enforce the award of an arbitrator.

Section 10. Reprisals: No reprisals of any kind will be taken by the School Board of Education or the school administration against any employee because of his/her participation in this Grievance Procedure.

ARTICLE XII

DURATION

Section 1. Terms and Reopening Negotiations: This Agreement shall remain in full force and effect for a period commencing on July 1, 2026 through June 30, 2028, and shall continue in full force and effect from year to year thereafter until a new contract is in place. If either party desires to modify or amend this Agreement commencing at its expiration, it shall give written notice of such intent to the other party no later than ninety (90) days prior to said expiration. Unless otherwise mutually agreed, the parties shall not commence negotiations more than ninety (90) days prior to the expiration date of this Agreement.

Section 2. Effect: This Agreement constitutes the full and complete Agreement between the School District and the exclusive representative. The provisions of this Agreement relating to

terms and conditions of employment supersede any and all prior Agreements, resolutions, practices, and School District policies, rules, or regulations concerning terms and conditions of employment inconsistent with these provisions.

Section 3. Effect of Law: Should any part of this Contract be prohibited under state or federal law, that portion of this Contract will be voided without effect on any other portion of this Contract.

IN WITNESS WHEREOF, the parties have executed this Agreement as follows:

THE EXCLUSIVE REPRESENTATIVE

THE DISTRICT

President

School Board Chair

Negotiator

School Board Clerk

DATE

DATE

SCHEDULE A

	2026-27	2027-28
<u>1</u>	\$16.41	\$16.66
<u>2</u>	\$16.82	\$17.07
<u>3</u>	\$17.23	\$17.48
<u>4</u>	\$17.66	\$17.91
<u>5</u>	\$18.09	\$18.34
<u>6</u>	\$18.54	\$18.79
<u>7</u>	\$19.01	\$19.26
<u>8</u>	\$19.47	\$19.72
<u>9</u>	\$19.96	\$20.21
<u>10</u>	\$20.46	\$20.71

INDEPENDENT SCHOOL DISTRICT NO. 2910
ADA, MINNESOTA

AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2026

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INDEPENDENT SCHOOL DISTRICT NO. 2910
ADA, MINNESOTA
ROSTER OF SCHOOL OFFICIALS
JUNE 30, 2026

Gretchen Rockstad	Chairperson
Faye DeLong	Vice-Chairperson
Barb Spilde	Clerk
Janna Engel	Treasurer
Nancy Crompton	Director
Josh Visser	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, 2026, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund and the aggregate remaining fund information of the Independent School District No. 2910, as of June 30, 2026, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District, and to meet our 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. 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 and compliance table are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the 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 October 9, 2026 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.



BRADY MARTZ, PLLC
GRAND FORKS, NORTH DAKOTA

October 9, 2026

INDEPENDENT SCHOOL DISTRICT NO. 2910
ADA, MINNESOTA
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2026

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, 2026. Please read it in conjunction with the District's financial statements, which immediately follow this section. Certain reclassifications have been made to the **2025** financial statements in order to conform with the 2026 presentation.

If you have questions about this report or need additional financial information, contact the Administration Offices, Independent School District No. 2609, 604 West Thorpe Avenue, Ada, MN 56510.

Overview of the Financial Statements

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

- The first two statements are *district-wide financial statements* that provide both *short-term* and *long-term* information about the District's *overall* financial status.
 - The *governmental activities* comprise of the District's most basic functions such as elementary & secondary regular instructions and special education instruction. Governmental activities are primarily financed by taxes paid by area residents and business and grants from the State of Minnesota and the federal government.
- The remaining statements are *fund financial statements* that focus on *individual parts* of the District, reporting the District's operations in *more detail* than the district-wide statements.
 - The *governmental funds statements* tell how basic services such as regular and special education were financed in the *short-term* as well as what remains for future spending.

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

Types of Information in the Financial Statements

District-wide Statements

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

The two district-wide statements report the District's *net position* and how 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
JUNE 30, 2026

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 four 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 and debt service 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
JUNE 30, 2026

Financial Analysis of the District as a Whole

Net Position

Table A-1
Statement of Net Position

	2026	2025	Total Percentage Change
Current and Other Assets	\$ 9,064,995	\$ 8,401,124	7.9 %
Capital Assets (Net)	22,921,725	24,012,868	(4.5)
Total Assets	<u>31,986,720</u>	<u>32,413,992</u>	(1.3)
Deferred Outflows of Resources	<u>3,448,806</u>	<u>1,773,408</u>	94.5
Long-Term Liabilities	15,235,823	16,631,703	(8.4)
Other Liabilities	2,158,635	2,072,770	4.1
Total Liabilities	<u>17,394,458</u>	<u>18,704,473</u>	(7.0)
Deferred Inflows of Resources	<u>6,268,949</u>	<u>3,846,949</u>	63.0
Net Position			
Net Investment in Capital Assets	11,962,939	12,178,725	(1.8)
Restricted	1,619,001	1,459,941	10.9
Unrestricted	(1,809,821)	(2,002,688)	(9.6)
Total Net Position	<u>\$ 11,772,119</u>	<u>\$ 11,635,978</u>	1.2 %

Table A-1 shows that as of June 30, 2026, the District's total net position – assets and deferred outflows minus liabilities and deferred inflows was \$11,772,119, an increase of \$136,141 or 1.2% compared with 2025.

INDEPENDENT SCHOOL DISTRICT NO. 2910
ADA, MINNESOTA
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2026

Change in Net Position

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

Table A-2
Change in Net Position

	2026	2025	Total Percentage Change
Revenues			
Program Revenues			
Charges for Services	\$ 709,429	\$ 742,090	(4.4) %
Operating Grants and Contributions	4,003,569	3,779,248	5.9
General Revenues			
Property Taxes	1,709,542	1,390,769	22.9
Unrestricted State Aid	7,128,962	6,861,951	3.9
Other Sources	374,887	440,539	(14.9)
Total Revenues	<u>13,926,389</u>	<u>13,214,597</u>	5.4
Expenses			
Administration	769,494	782,938	(1.7)
District Support Services	625,405	551,202	13.5
Elementary & Secondary Regular Instruction	5,179,511	4,598,347	12.6
Vocational Education Instruction	404,287	424,188	(4.7)
Special Education Instruction	2,107,660	2,173,884	(3.0)
Community Education and Services	193,274	170,531	13.3
Instructional Support Services	365,576	377,876	(3.3)
Pupil Support Services	1,659,171	1,604,922	3.4
Sites and Buildings	1,850,718	1,833,020	1.0
Fixed Costs	118,794	78,803	50.7
Interest on Long-Term Debt and Lease Liabilities	207,096	231,762	(10.6)
Depreciation - Unallocated	309,262	325,434	(5.0)
Total Expenses	<u>13,790,248</u>	<u>13,152,907</u>	4.8
Change in Net Position	136,141	61,690	
Net Position - Beginning	11,635,978	11,836,103	
GASB 101 Adjustment	-	(261,815)	
Net Position - Beginning, Restated	<u>11,635,978</u>	<u>11,574,288</u>	
Net Position - Ending	<u>\$ 11,772,119</u>	<u>\$ 11,635,978</u>	1.2 %

The District's total revenues were \$13,926,389 for the year ended June 30, 2026. Property taxes and unrestricted state aid payments accounted for 63% of total revenue for the year. The total cost of all programs and services was \$13,790,248. The revenues and expenditures resulted in an increase of net position of \$136,141. Various events contributed to this increase in net position; however, the primary factors affecting the change are as follows:

INDEPENDENT SCHOOL DISTRICT NO. 2910
ADA, MINNESOTA
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2026

- The District experienced an increase in property tax levy revenue for fiscal year 2026 (taxes payable 2025). A significant factor contributing to this increase was the change in Long-Term Facilities Maintenance (LTFM) levy adjustments. The prior year's levy included substantial negative LTFM adjustments, which reduced the overall levy. In contrast, the payable 2025 levy included positive LTFM adjustments, contributing to the year-over-year increase. Additionally, continued growth in property market values relative to pupil units resulted in a shift in the equalization of certain revenue formulas. As the District's property valuation per pupil increased, a larger portion of these revenues was funded through local property taxes rather than state equalization aid. This shift increased the local levy share without necessarily increasing the total revenue generated through those formulas. Overall, the increase in the fiscal year 2026 property tax levy was primarily attributable to changes in LTFM levy adjustments and the shift from state aid to local property tax funding resulting from increased property valuations per pupil.
- For the year ended June 30, 2026, the net effect of the District's deferred inflows and outflows of resources and net pension liability related to TRA and PERA decreased net position by \$327,078. For the year ended June 30, 2025, the net effect of the District's deferred inflows and outflows of resources and net pension liability related to TRA and PERA increased net position by \$176,540. These changes are shown in the elementary and secondary regular instruction line in the table above.

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.

	General Fund		Debt Service	
	2026	2025	2026	2025
Total Revenues	<u>\$ 12,011,218</u>	<u>\$ 11,366,822</u>	<u>\$ 1,113,249</u>	<u>\$ 1,009,229</u>
Total Expenditures	<u>11,442,523</u>	<u>11,906,802</u>	<u>1,052,980</u>	<u>1,044,104</u>
Excess (Deficiency) of Revenues over Expenditures	<u>568,695</u>	<u>(539,980)</u>	<u>60,269</u>	<u>(34,875)</u>
Other Financing Sources (Uses)				
Sale of Capital Asset	<u>300</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other Financing Sources (Uses)	<u>300</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in Fund Balance	<u>568,995</u>	<u>(539,980)</u>	<u>60,269</u>	<u>(34,875)</u>
Fund Balance - beginning of period	<u>5,007,779</u>	<u>5,547,759</u>	<u>39,091</u>	<u>73,966</u>
Fund Balances- end of period	<u>\$ 5,576,774</u>	<u>\$ 5,007,779</u>	<u>\$ 99,360</u>	<u>\$ 39,091</u>

General Fund

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

Total general fund revenue increased by \$644,396 or 5.7 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

INDEPENDENT SCHOOL DISTRICT NO. 2910
ADA, MINNESOTA
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2026

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.

General Fund revenues increased from \$11,366,822 in fiscal year 2025 to \$12,011,218 in fiscal year 2026, an increase of \$644,396. A significant portion of this increase was attributable to special education funding. Special education aid increased from \$1,498,154 in fiscal year 2025 to \$1,956,210 in fiscal year 2026, an increase of \$458,056. Approximately \$155,000 of this increase was related to increased special education cross-subsidy aid. The additional special education revenue helped offset the financial impact of declining enrollment.

Overall expenditures in the general fund decreased from \$11,906,802 in fiscal year 2025 to \$11,442,523 in fiscal year 2026, a decrease of \$464,279. Fiscal year 2025 included approximately \$600,000 of expenditures related to a track improvement project. Fiscal year 2025 also included \$109,013 of expenditures related to a bus purchase and associated trade-in. The District did not purchase a bus during fiscal year 2026. These one-time capital expenditures contributed significantly to the higher expenditure level in fiscal year 2025 compared with fiscal year 2026.

Overall, the combination of increased General Fund revenue, particularly additional special education funding, and lower expenditures associated with the absence of major capital purchases and projects improved the District's financial results in fiscal year 2026 despite continued enrollment challenges.

Debt Service

The Debt Service fund collected levy and State aid allowed by state statute to pay the bonds issued by the District with no significant changes from the prior year activity.

Significant Capital Assets and Long-Term Financing Activity

Capital Assets

Note 3 to the financial statements presents an analysis of capital asset transactions occurring during the year ended June 30, 2026. Overall, the carrying value of capital assets – original cost minus accumulated depreciation decreased by \$1,091,143. Significant changes to capital assets during the year included a playground sidewalk, a softball path, a sports complex, a pump assembly, and two radio repeaters. Depreciation and amortization expense accounted for \$1,217,661 during the current fiscal year.

Long-Term Liabilities

At year-end, the District had \$16,342,411 of long-term liabilities. This consisted of other postemployment benefit liability of \$873,660, net pension liability of \$4,258,714, G.O. Bonds of \$10,875,756, net of discounts, compensated absences of \$251,251 and lease liability of \$83,030. Note 6 to the financial statements presents detail and payment provisions of these items.

Currently Known Facts, Decisions, or Conditions

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.

- Energy costs coupled with inflation and the potential of declining enrollment will cause the District to monitor operating costs.

INDEPENDENT SCHOOL DISTRICT NO. 2910
ADA, MINNESOTA
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2026

- The positive impact of the approved referendum revenue. The overall referendum per pupil is lower than other area schools, and in the future if expenses grow faster than revenues, the district may need to ask voters for additional referendum revenues.

2026-2027 District Budget

In June of 2026, the District approved its budget for the fiscal year ending June 30, 2027. The budget anticipates an increase in general education aid of 2.69% with an estimated aid of \$7,683 per adjusted pupil unit. The original budget has the general fund operating at a loss of \$349,000. Since the original budget approval, the district has seen an increase in expected students at the start of the 26-27 school year, corrected the sparsity aid error that was also affecting FY26 revenues, but will also see a substantial reduction in special education aid from what was budgeted.

INDEPENDENT SCHOOL DISTRICT NO. 2910
ADA, MINNESOTA
STATEMENT OF NET POSITION
JUNE 30, 2026

GOVERNMENTAL ACTIVITIES	
ASSETS	
Cash and Investments	\$ 6,289,491
Property Taxes Receivable, Net of Allowance	1,322,613
Due From Department of Education	1,397,834
Due From Other Governmental Units	15,472
Accounts Receivable	33,235
Inventory	6,350
Capital Assets	
Land and Construction in Process	105,000
Other Capital Assets, Net of Depreciation/Amortization	22,816,725
TOTAL ASSETS	31,986,720
DEFERRED OUTFLOWS OF RESOURCES	
Cost Sharing Defined Benefit Pension Plan	3,356,589
Other Post Employment Benefits	92,217
TOTAL DEFERRED OUTFLOWS OF RESOURCES	3,448,806
LIABILITIES	
Accounts Payable	183,009
Salaries Payable	406,254
Payroll Deductions	372,761
Interest Payable	90,023
Current Portion of Lease Liabilities	40,701
Current Portion of Compensated Absences	235,887
Long-Term Liabilities Due Within One Year	830,000
Long-Term Liabilities	
Lease Liabilities	83,030
Compensated Absences	251,251
Bonds, Net Unamortized Discounts	10,875,756
Total Other Postemployment Benefit Liability	873,660
Net Pension Liability	4,258,714
Less Amounts Due Within One Year	(1,106,588)
Total Long-Term Liabilities	15,235,823
TOTAL LIABILITIES	17,394,458
DEFERRED INFLOWS OF RESOURCES	
Property Taxes Levied - Subs. Years	2,132,383
Cost Sharing Defined Benefit Pension Plan	4,035,288
Other Post-Employment Benefits	101,278
TOTAL DEFERRED INFLOWS OF RESOURCES	6,268,949
NET POSITION	
Net Investment in Capital Assets	11,962,939
Restricted for:	
Long-Term Facility Maintenance	602,495
Operating Capital	346,850
Medical Assistance	117,608
Safe Schools	48,330
Student Activities	185,182
Food Service	84,954
Community Service	1,055
ECFE	206,500
Debt Service	26,027
Unrestricted	(1,809,821)
TOTAL NET POSITION	\$ 11,772,119

See Notes to the Basic Financial Statements

INDEPENDENT SCHOOL DISTRICT NO. 2910
ADA, MINNESOTA
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2026

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
GOVERNMENTAL ACTIVITIES					
Administration	\$ 769,494	\$ -	\$ -	\$ -	\$ (769,494)
District Support Services	625,405	140,551	-	-	(484,854)
Elementary & Secondary					
Regular Instruction	5,179,511	404,339	1,163,818	-	(3,611,354)
Vocational Education Instruction	404,287	-	2,461	-	(401,826)
Special Education Instruction	2,107,660	31,958	1,939,858	-	(135,844)
Community Education and Services	193,274	70,704	31,905	-	(90,665)
Instructional Support Services	365,576	-	110,531	-	(255,045)
Pupil Support Services	1,659,171	53,081	709,061	-	(897,029)
Sites and Buildings	1,850,718	8,796	-	-	(1,841,922)
Fixed Costs	118,794	-	45,935	-	(72,859)
Interest on Long-Term Debt and Lease Liabilities	207,096	-	-	-	(207,096)
Depreciation - Unallocated	309,262	-	-	-	(309,262)
TOTAL GOVERNMENTAL ACTIVITIES	\$ 13,790,248	\$ 709,429	\$ 4,003,569	\$ -	(9,077,250)

GENERAL REVENUES

Taxes	
Property Taxes, Levied for General Purposes	1,201,148
Property Taxes, Levied for Community Education and Services	65,666
Property Taxes, Levied for Debt Service	442,728
Unrestricted State Aid	7,128,962
Unrestricted Investment Earnings	186,863
Other General Revenue	187,724
TOTAL GENERAL REVENUES	9,213,391
Change in Net Position	136,141
Net Position - Beginning	11,635,978
Net Position - Ending	\$ 11,772,119

See Notes to the Basic Financial Statements

INDEPENDENT SCHOOL DISTRICT NO. 2910
ADA, MINNESOTA
BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2026

	General Fund	Debt Service Fund	Total Nonmajor Governmental Funds	Total Governmental Funds
ASSETS				
Cash and Investments	\$ 5,686,995	\$ 300,188	\$ 302,308	\$ 6,289,491
Current Property Taxes Receivable	467,006	800,953	29,923	1,297,882
Delinquent Property Taxes Receivable	17,986	16,690	1,055	35,731
Due From Department of Education	1,319,073	67,058	11,703	1,397,834
Due From Other Governmental Units	7,470	5,326	2,676	15,472
Accounts Receivable	33,235	-	-	33,235
Inventory	-	-	6,350	6,350
TOTAL ASSETS	\$ 7,531,765	\$ 1,190,215	\$ 354,015	\$ 9,075,995
LIABILITIES				
Accounts Payable	\$ 174,897	\$ 1,800	\$ 6,312	\$ 183,009
Salaries Payable	401,683	-	4,571	406,254
Payroll Deductions	372,761	-	-	372,761
TOTAL LIABILITIES	949,341	1,800	10,883	962,024
DEFERRED INFLOWS OF RESOURCES				
Unavailable Revenue - Delinquent Taxes	17,986	16,690	1,055	35,731
Property Taxes Levied - Subs. Years	987,664	1,072,365	72,354	2,132,383
TOTAL DEFERRED INFLOWS OF RESOURCES	1,005,650	1,089,055	73,409	2,168,114
FUND BALANCES				
Fund Balance:				
Nonspendable: Inventory	-	-	6,350	6,350
Restricted for Long-Term Facility Maintenance	602,495	-	-	602,495
Restricted for Operating Capital	346,850	-	-	346,850
Restricted for Medical Assistance	117,608	-	-	117,608
Restricted for Safe Schools	48,330	-	-	48,330
Restricted for Student Activities	185,182	-	-	185,182
Restricted for Food Service	-	-	78,604	78,604
Restricted for ECFE	-	-	206,500	206,500
Restricted for Debt Service	-	99,360	-	99,360
Committed for OPEB	140,000	-	-	140,000
Assigned for Corporate Sponsorships	273	-	-	273
Assigned for Flex Benefits	11,359	-	-	11,359
Assigned for Thronson Memorial	1,976	-	-	1,976
Unassigned	4,122,701	-	(21,731)	4,100,970
TOTAL FUND BALANCES	5,576,774	99,360	269,723	5,945,857
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 7,531,765	\$ 1,190,215	\$ 354,015	\$ 9,075,995

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, 2026

Total fund balances - governmental funds	\$ 5,945,857
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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	39,469,384
Less accumulated depreciation	(16,627,356)

Lease assets used in governmental activities are not financial resources and, therefore are not reported as assets in governmental funds.

Cost of lease assets	178,645
Less accumulated amortization	(98,949)

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.

3,448,806

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	(83,030)
Bonds	(10,555,000)
Unamortized premiums	(320,756)
Compensated Absences	(251,251)
Total other postemployment benefit liability	(873,660)
Net pension liability	(4,258,714)

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.

(4,136,566)

Interest payable is not due and payable in the current period and, therefore, is not reported as a liability in the debt service fund.

(90,023)

Other long-term assets are not available to pay for current period expenditures and, therefore, are unavailable in the governmental funds.

35,732

An allowance has been set up for taxes receivable in the government-wide financial statements.

(11,000)

Net position - governmental activities	<u>\$ 11,772,119</u>
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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, 2026**

	General Fund	Debt Service Fund	Total Nonmajor Governmental Funds	Total Governmental Funds
REVENUES				
Local Property Tax Levies	\$ 1,199,153	\$ 442,798	\$ 65,871	\$ 1,707,822
Other Local & County Revenues	1,023,776	-	70,704	1,094,480
Revenue From State Sources	9,604,164	670,451	309,357	10,583,972
Revenue From Federal Sources	183,808	-	350,503	534,311
Sale/Other Conversion of Asset	317	-	53,081	53,398
	<u>12,011,218</u>	<u>1,113,249</u>	<u>849,516</u>	<u>13,973,983</u>
TOTAL REVENUES				
EXPENDITURES				
Current				
Administration	769,494	-	-	769,494
District Support Services	586,006	-	-	586,006
Elementary & Secondary				
Regular Instruction	4,954,012	-	-	4,954,012
Vocational Education Instruction	398,217	-	-	398,217
Special Education Instruction	2,085,623	-	-	2,085,623
Community Education and Services	-	-	193,273	193,273
Instructional Support Services	365,576	-	-	365,576
Pupil Support Services	862,468	-	709,232	1,571,700
Sites and Buildings	1,040,248	-	-	1,040,248
Fixed Costs	158,469	-	-	158,469
Debt Service				
Principal	39,135	810,000	-	849,135
Interest and fees	13,178	242,980	-	256,158
Capital Outlay	170,097	-	-	170,097
	<u>11,442,523</u>	<u>1,052,980</u>	<u>902,505</u>	<u>13,398,008</u>
TOTAL EXPENDITURES				
Revenues Over (Under) Expenditures	568,695	60,269	(52,989)	575,975
OTHER FINANCING SOURCES (USES)				
Sale of Capital Asset	300	-	-	300
	<u>300</u>	<u>-</u>	<u>-</u>	<u>300</u>
TOTAL OTHER FINANCING SOURCES (USES)				
Net Change in Fund Balances	568,995	60,269	(52,989)	576,275
Fund Balances - Beginning	5,007,779	39,091	322,712	5,369,582
Fund Balances - Ending	<u>\$ 5,576,774</u>	<u>\$ 99,360</u>	<u>\$ 269,723</u>	<u>\$ 5,945,857</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, 2026**

Total net change in fund balances - governmental funds	\$ 576,275
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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	126,518
Depreciation expense	(1,178,262)

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	(39,399)
Interest expense	(3,973)
Fund financial expenses - leases	43,108

Change in net pension liability	403,994
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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.	810,000
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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.	1,721
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Changes in deferred outflows and inflows of resources related to net pension liability and other postemployment benefit liability	(731,072)
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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.

36,424

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	83,036
Compensated Absences	7,771

Change in net position - governmental activities	\$ <u>136,141</u>
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See Notes to the Basic Financial Statements

INDEPENDENT SCHOOL DISTRICT NO. 2910
ADA, MINNESOTA
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2026

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, 2026

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
ADA, MINNESOTA
NOTES TO THE BASIC FINANCIAL STATEMENTS - CONTINUED
JUNE 30, 2026

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 2025 which are not payable until 2026, net of the amount received prior to June 30.

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

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

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

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

INDEPENDENT SCHOOL DISTRICT NO. 2910
ADA, MINNESOTA
NOTES TO THE BASIC FINANCIAL STATEMENTS - CONTINUED
JUNE 30, 2026

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 \$10,000 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
ADA, MINNESOTA
NOTES TO THE BASIC FINANCIAL STATEMENTS - CONTINUED
JUNE 30, 2026

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.

Compensated Absences

Unused sick leave carries forward for all employees. Capped at:
-12 Month Employees, Paraprofessionals and Teachers: 120 days
-Other Non-Certified Employees: 100 days

Teachers: Unused sick time for retiring teachers is paid out at \$15/day for 120 days max.

12 Month Employees, Paraprofessionals, and Other Non-Certified Employees: No payout for unused sick time upon termination.

12 Month Employees accrue vacation without a cap. Unused vacation time is not paid out upon termination.

Unused Personal Leave carries forward for Paraprofessionals and Teachers. Capped at:
-Paraprofessionals: 1 day
-Teachers: 2 days

Unused personal leave is compensated as follows:
-Paraprofessionals are compensated at their regular daily rate of pay for any unused personal leave.
-Teachers are compensated at a fixed rate of \$100 per day for any unused personal leave.

INDEPENDENT SCHOOL DISTRICT NO. 2910
ADA, MINNESOTA
NOTES TO THE BASIC FINANCIAL STATEMENTS - CONTINUED
JUNE 30, 2026

Teachers are paid out for all unused comp time at the substitute rate at year end. All other employees are allowed to accrue comp time without a cap. Unused comp time will be paid out at their daily rate upon termination.

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

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 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

INDEPENDENT SCHOOL DISTRICT NO. 2910
ADA, MINNESOTA
NOTES TO THE BASIC FINANCIAL STATEMENTS - CONTINUED
JUNE 30, 2026

differences within PERA and TRA pension plans and OPEB plan, respectively. See Notes 5 and 6 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/amortization, reduced by the outstanding balances of any long-term debt attributable to the acquisition, construction, or improvement of those assets. Restricted Net Position consists of restricted assets reduced by liabilities and deferred inflows of resources related to those assets. Unrestricted Net Position is the net amount of assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in the determination of net investment in capital assets or the restricted component of net position.

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

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

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

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

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

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

INDEPENDENT SCHOOL DISTRICT NO. 2910
ADA, MINNESOTA
NOTES TO THE BASIC FINANCIAL STATEMENTS - CONTINUED
JUNE 30, 2026

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.

G. Change in Accounting Principles

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

NOTE 2 DEPOSITS AND INVESTMENTS

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

The District's interest income for the year ended June 30, 2026, was \$186,863.

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

Cash	\$ 1,400,709
Investments	<u>4,888,782</u>
	<u>\$ 6,289,491</u>

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

Investment	Fair Value (Level 1)
Minnesota School District Liquid Asset Fund	\$ 4,839,419
MN Trust	<u>49,363</u>
	<u>\$ 4,888,782</u>

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.

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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.

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.

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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, 2026, 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, 2026, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital Assets, Not Being Depreciated:				
Land	\$ 105,000	\$ -	\$ -	\$ 105,000
Construction in Process	<u>26,752</u>	<u>33,564</u>	<u>(60,316)</u>	<u>-</u>
Total Capital Assets, Not Being Depreciated:	<u>131,752</u>	<u>33,564</u>	<u>(60,316)</u>	<u>105,000</u>
Capital Assets, Being Depreciated:				
Land Improvements	1,275,274	29,324	-	1,304,598
Buildings	35,090,530	60,316	-	35,150,846
Equipment	2,845,311	63,630	-	2,908,941
Right to Use - Equipment	<u>178,645</u>	<u>-</u>	<u>-</u>	<u>178,645</u>
Total Capital Assets, Being Depreciated	<u>39,389,760</u>	<u>153,270</u>	<u>-</u>	<u>39,543,030</u>
Less Accumulated Depreciation For:				
Land Improvements	497,516	48,795	-	546,311
Buildings	13,609,091	865,777	-	14,474,868
Equipment	1,342,487	263,690	-	1,606,177
Right to Use - Equipment	<u>59,550</u>	<u>39,399</u>	<u>-</u>	<u>98,949</u>
Total Accumulated Depreciation	<u>15,508,644</u>	<u>1,217,661</u>	<u>-</u>	<u>16,726,305</u>
Total Capital Assets, Being Depreciated, Net	<u>23,881,116</u>	<u>(1,064,391)</u>	<u>-</u>	<u>22,816,725</u>
Governmental Activities Capital Assets, Net	<u>\$ 24,012,868</u>	<u>\$ (1,030,827)</u>	<u>\$ (60,316)</u>	<u>\$ 22,921,725</u>

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

District Support Services	\$ 39,399
Elementary & Secondary Regular Instruction	7,992
Vocational Education Instruction	6,070
Pupil Support Services	158,012
Sites and Buildings	696,926
	908,399
Unallocated	309,262
Total Depreciation/Amortization Expense	<u>\$ 1,217,661</u>

NOTE 4 DEFINED BENEFIT PENSION PLANS- STATEWIDE

Substantially, all employees of the District are required by state law to belong to pension plans administered by 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:

A. Public Employees Retirement Association

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

General Employees Retirement Plan

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

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

General Employees Plan Benefits

General Employees Plan requires three years of service to vest. Benefits are based on a member's highest average salary for any five successive years of allowable service, age, and years of credit at termination of service. Two methods are used to compute benefits for General

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

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

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

General Plan members were required to contribute 6.50 percent of the annual covered salary in fiscal year 2026; 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, 2026, were \$138,634. The District's contributions were equal to the required contributions for each year as set by state statute.

A. General Employees Fund Pension Costs

At June 30, 2026, the District reported a liability of \$648,734 for its proportionate share of the General Employees Fund's net pension liability. The District's net pension liability reflected a reduction due to the State of Minnesota's contribution of \$16 million. The State of Minnesota is considered a non-employer contributing entity and the state's contribution meets the definition of a special funding situation. The State of Minnesota's proportionate share of the net pension liability associated with the District totaled \$15,649.

District's proportionate share of net pension liability	\$ 648,734
State of Minnesota's proportionate share of the net pension liability associated with the District	15,649
Total	<u>\$ 664,383</u>

The net pension liability was measured as of June 30, 2025 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, 2024,

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through June 30, 2025, relative to the total employer contributions received from all of PERA's participating employers. The District's proportionate share was 0.0196% at the end of the measurement period and 0.0204% for the beginning of the period.

For the year ended June 30, 2026, the District recognized pension expense of \$(502) for its proportionate share of General Employees Plan's pension expense. In addition, the District recognized an additional \$3,132 as pension expense (and grant revenue) for its proportionate share of the State of Minnesota's contribution of \$16 million to the General Employees Fund.

At June 30, 2026, the District reported 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	\$ 61,810	\$ -
Net collective difference between projected and actual investment earnings	-	258,137
Changes in actuarial assumptions	15,631	149,271
Changes in proportion	5,332	62,698
Contributions paid to PERA subsequent to the measurement date	138,634	-
Total	<u>\$ 221,407</u>	<u>\$ 470,106</u>

The \$138,634 reported as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending June 30, 2027. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending June 30	Pension Expense Amount
2027	\$ (102,237)
2028	(106,767)
2029	(94,200)
2030	(84,129)

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:

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

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

- Inflation is assumed to be 2.25%.
- Benefit increases after retirement are assumed to be 1.50%.

Salary growth assumptions in the General Employees Plan range in annual increments from 10.25% after one year of service to 3% after 27 years of service.

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

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

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

Changes in Actuarial Assumptions:

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

Changes in Plan Provisions:

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

Discount Rate - The discount rate used to measure the total pension liability for 2025 was 7.0 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and employers will be made at rates set in Minnesota Statutes.

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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.

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

Sensitivity Analysis - NPL at Different Discount Rates		
1% Decrease	Current	1% Increase
(6.0%)	(7.0%)	(8.0%)
\$ 1,575,672	\$ 648,734	\$ (103,222)

Pension Plan Fiduciary Net Position - Detailed information about each defined benefit pension plan's fiduciary net position is available in a separately issued PERA financial report that includes financial statements and required supplementary information. That report may be obtained on the Internet at www.mnpera.org.

B. Teachers Retirement Association

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

Educators employed in Minnesota's public elementary and secondary school, charter schools, and certain other TRA-covered educational institutions maintained by the state are required to be TRA members (except those employed by St. Paul schools or Minnesota State Colleges and Universities). Educators first hired by Minnesota State may elect either TRA coverage within one year of eligible employment or elect coverage through the Defined Contribution Retirement Plan (DCR) administered by Minnesota State. A teacher employed by Minnesota State and electing DCR plan is not a member of TRA except for purposes of social security coverage.

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

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

Tier I Benefits:

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

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

For years of service prior to July 1, 2006, a level formula of 1.7 percent per year for Coordinated members and 2.7 percent per year for Basic members is applied. For years of service July 1, 2006 and after, a level formula of 1.9 percent per year for Coordinated members and 2.7 percent for Basic members applies. An early retirement reduction is applied to members retiring prior to age 65. Beginning June 30, 2025, new reduction factors will apply, including special factors for members retiring at age 60 or later with at least 30 years of service.

Tier II Benefits:

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

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

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

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Contribution Rate - Per Minnesota Statutes, Chapter 354 sets the contribution rates for employees and employers. Rates for the fiscal year 2025 for coordinated were 7.75% for the employee and 8.75% for the employer. Basic rates were 11.25% for the employee and 12.75% for the employer. The District's contributions to TRA for the plan's fiscal year ended June 30, 2026 were \$443,965. The District's contributions were equal to the required contributions for each year as set by state statute.

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

Key Methods and Assumptions Used in Valuation of Total Pension Liability

Actuarial Information

Experience Study	August 2, 2023 (demographic and economic assumptions)*
Actuarial Cost Method	Entry Age Normal
Actuarial Assumptions:	
Investment Rate of Return	7.00%
Price Inflation	2.50%
Wage Growth Rate	2.85% before July 1, 2028 and 3.25% after June 30, 2028
Projected Salary Increase	2.85% to 8.85% before July 1, 2028 and 3.25% to 9.25% after June 30, 2028
Cost of Living Adjustment	1.0% for January 2019 through January 2023, then increasing by 0.1% each year up to 1.5% annually

Mortality Assumption

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

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

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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	33.5%	5.10%
International Equity	16.5%	5.30%
Fixed Income	25.0%	0.75%
Private Markets	25.0%	5.90%

Changes in actuarial assumptions since the 2023 valuation:

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

Discount Rate - The discount rate used to measure the total pension liability was 7%. There was no change in the discount rate since the prior measurement date. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the fiscal year 2025 contribution rate, contributions from school districts will be made at contractually required rates (actuarially determined), and contributions from the state will be made at current statutorily required rates. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Net Pension Liability - On June 30, 2026, the District reported a liability of \$3,609,980 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2025, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as July 1, 2025. The District's proportion of the net pension liability was based on the District's contributions to TRA in relation to total system contributions including direct aid from the State of Minnesota, City of Minneapolis, and Minneapolis School District. The District's proportionate share was 0.0630% at the end of the measurement period and 0.0615% for the beginning of the year.

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

District's proportionate share of net pension liability	\$ 3,609,980
State's proportionate share of the net pension liability associated with the District	\$ 224,206

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For the year ended June 30, 2026, the District recognized pension expense of \$217,463. It also recognized \$5,614 as a decrease to pension expense for the support provided by direct aid.

During the plan year ended June 30, 2025, the State of Minnesota contributed \$28,462,000 to the Fund. The State of Minnesota is not included as a non-employer contributing entity in the plan pension allocation schedules for the \$28,462,000 in direct state aid because this contribution was not considered to meet the definition of a special funding situation. The District recognized \$23,808 for the year ended June 30, 2026 as revenue and an offsetting reduction of net pension liability for its proportionate share of the State of Minnesota's on-behalf contributions to the Fund.

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

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 166,469	\$ 35,454
Net difference between projected and actual earnings on plan inv.	-	724,863
Changes in actuarial assumptions	203,916	381,868
Changes in proportion	2,320,832	2,422,997
Contributions paid to TRA subsequent to the measurement date	443,965	-
Total	<u>\$ 3,135,182</u>	<u>\$ 3,565,182</u>

The \$443,965 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, 2027. 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
2027	\$ 165,958
2028	(482,425)
2029	(394,118)
2030	(187,652)
2031	24,272

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

Sensitivity Analysis - NPL at Different Discount Rates		
1% Decrease (6.00%)	Current (7.00%)	1% Increase (8.00%)
\$ 6,809,427	\$ 3,609,980	\$ 976,856

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

NOTE 5 OTHER POSTEMPLOYMENT BENEFITS

Plan Description

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

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 June 30, 2026, the following employees were covered by the benefit terms:

	2026
Inactive employees currently receiving benefits	10
Active employees	110
	<u>120</u>

Total OPEB Liability

At June 30, 2026, the District reported a liability of \$873,660 for the defined benefit healthcare plan. The total OPEB liability was measured as of July 1, 2025, and the total OPEB liability used to calculate the total OPEB liability was determined by an actuarial valuation as of July 1, 2025.

Actuarial Methods and Assumptions

The total OPEB liability in the July 1, 2025 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	4.10%
Healthcare cost trend	6.25% decreasing to 5.00% over 6 years, then 4.00%

INDEPENDENT SCHOOL DISTRICT NO. 2910
ADA, MINNESOTA
NOTES TO THE BASIC FINANCIAL STATEMENTS - CONTINUED
JUNE 30, 2026

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-2021 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, 2025 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

	Total OPEB Liability
Balance at June 30, 2025	\$ 956,696
Changes for the year:	
Service cost	50,111
Interest	39,149
Changes of benefit terms	-
Differences between expected and actual experience	(34,733)
Changes in assumptions or other inputs	(32,610)
Benefit payments	(104,953)
Net changes	(83,036)
Balance at June 30, 2026	<u>\$ 873,660</u>

Sensitivity of the total OPEB Liability

The following presents the total OPEB liability as of June 30, 2026, calculated using the discount rate of 4.9%, as well as what the total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (3.9 percent) or 1-percentage-point higher (5.9 percent) than the current rate:

1% Decrease (3.1%)	Discount Rate (4.9%)	1% Increase (5.1%)
\$ 929,894	\$ 873,660	\$ 820,147

INDEPENDENT SCHOOL DISTRICT NO. 2910
ADA, MINNESOTA
NOTES TO THE BASIC FINANCIAL STATEMENTS - CONTINUED
JUNE 30, 2026

The following presents the total OPEB liability as of June 30, 2026, calculated using the healthcare cost trend rate of 6.50% 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 (5.50 percent) or 1-percentage-point higher (7.50 percent) than the current rate:

1% Decrease (5.5% decreasing to 4.0%)	Current Discount Rate (6.5% decreasing to 5.0%)	1% Increase (7.5% decreasing to 6.0%)
\$ 817,819	\$ 873,660	\$ 939,712

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

For the year ended June 30, 2026, the District recognized OPEB expense of \$69,086.

On June 30, 2026, 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	\$ 12,307	\$ 40,270
Changes in actuarial assumptions	7,469	61,008
Contributions paid to OPEB subsequent to the measurement date	72,441	-
Total	<u>\$ 92,217</u>	<u>\$ 101,278</u>

The \$72,441 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, 2027. 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>
2027	\$ (25,443)
2028	(19,524)
2029	(6,119)
2030	(11,178)
2031	(9,621)
Thereafter	(9,617)

INDEPENDENT SCHOOL DISTRICT NO. 2910
ADA, MINNESOTA
NOTES TO THE BASIC FINANCIAL STATEMENTS - CONTINUED
JUNE 30, 2026

NOTE 6 LONG-TERM LIABILITIES

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

	As Restated Beginning Balance	Additions	Retired	Ending Balance	Due Within One Year
G.O. School Building Bond, 2020A	\$ 7,185,000	\$ -	\$ 410,000	\$ 6,775,000	\$ 430,000
G.O. School Building Bond, 2020B	4,180,000	-	400,000	3,780,000	400,000
Unamortized Premium	346,977	-	26,221	320,756	-
Total G.O. Bonds, Net	<u>11,711,977</u>	<u>-</u>	<u>836,221</u>	<u>10,875,756</u>	<u>830,000</u>
Lease Liabilities	122,165	-	39,135	83,030	40,701
Other Postemployment Benefits	956,696	-	83,036	873,660	-
Net Pension Liability	4,662,708	-	403,994	4,258,714	-
Compensated Absences	259,022	-	7,771	251,251	235,887
	<u>\$ 17,712,568</u>	<u>\$ -</u>	<u>\$ 1,370,157</u>	<u>\$ 16,342,411</u>	<u>\$ 1,106,588</u>

The District's interest expense for the year ended June 30, 2026, was \$239,419. Compensated absences are reported net of additions and retirements.

A. General Obligation Bonds

Date of Issue	Net Interest Rate	Maturity Dates	Original Amount	Current Year Retired	Balance 6/30/2026	Amounts Due in 2026-2027	
						Principal	Interest
2020	2-5%	2021/40	\$ 8,950,000	\$ 410,000	\$ 6,775,000	\$ 430,000	\$ 153,629
2020	0.5-2%	2021/35	4,770,000	400,000	3,780,000	400,000	61,610
				<u>\$ 810,000</u>	<u>\$ 10,555,000</u>	<u>\$ 830,000</u>	<u>\$ 215,239</u>

Annual debt service requirements until maturity are as follows:

Year Ending June 30	Principal	Interest
2027	\$ 830,000	\$ 215,239
2028	845,000	198,019
2029	860,000	179,554
2030	885,000	160,153
2031	900,000	144,487
2032-2036	4,235,000	459,526
2037-2040	2,000,000	113,551
Total	<u>\$ 10,555,000</u>	<u>\$ 1,470,529</u>

B. Compensated Absences

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

INDEPENDENT SCHOOL DISTRICT NO. 2910
ADA, MINNESOTA
NOTES TO THE BASIC FINANCIAL STATEMENTS - CONTINUED
JUNE 30, 2026

calculation of the compensated absence liability. At June 30, 2026, the estimated liability under this plan was \$251,251.

C. Leases

The District leases copy machines at its school location in Ada, Minnesota. The term of the lease is for a period of 54 months, commencing on January 1, 2024 and terminating in June 2028, with a monthly payment of \$3,603.

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>
2027	\$ 40,701	\$ 2,535	\$ 43,236
2028	42,329	906	43,236
Total Future Payments	<u>\$ 83,030</u>	<u>\$ 3,441</u>	<u>\$ 86,472</u>

NOTE 7 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, 2026.

NOTE 8 RISK MANAGEMENT

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

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.

INDEPENDENT SCHOOL DISTRICT NO. 2910
ADA, MINNESOTA
NOTES TO THE BASIC FINANCIAL STATEMENTS - CONTINUED
JUNE 30, 2026

NOTE 9 NEW PRONOUNCEMENTS

GASB Statement No. 105, Subsequent Events, defines subsequent events as transactions or other events occurring after the financial statements but before the statements are available for issuance. Financial statements are considered available for issuance when they are complete in accordance with generally accepted accounting principles and have received all required approvals. The Statement also requires disclosure of the date through which subsequent events were evaluated and clarifies the distinction between recognized and nonrecognized subsequent events, including related note disclosure requirements. This statement is effective for fiscal years beginning after June 15, 2026. Earlier application is encouraged.

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

NOTE 10 SUBSEQUENT EVENTS

No significant events occurred subsequent to the District's year end. Subsequent events have been evaluated through October 9, 2026, 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, 2026

	Budgeted Amounts		Variance with Original Budget Over (Under) Final Budget	Actual	Variance with Final Budget Over (Under) Actual
	Original	Final			
REVENUES					
Local Property Tax Levies	\$ 1,177,119	\$ 1,187,417	\$ 10,298	\$ 1,199,153	\$ 11,736
Other Local & County Revenues	587,200	695,000	107,800	1,023,776	328,776
Revenue From State Sources	9,006,715	9,256,513	249,798	9,604,164	347,651
Revenue From Federal Sources	210,500	176,000	(34,500)	183,808	7,808
Sale/Other Conversion of Asset	2,650	2,650	-	317	(2,333)
TOTAL REVENUES	10,984,184	11,317,580	333,396	12,011,218	693,638
EXPENDITURES					
Current					
Administration	794,850	794,850	-	769,494	(25,356)
District Support Services	444,500	469,500	25,000	586,006	116,506
Elementary & Secondary					
Regular Instruction	4,649,509	4,762,342	112,833	4,954,012	191,670
Vocational Education Instruction	369,807	369,356	(451)	398,217	28,861
Special Education Instruction	2,199,423	2,171,023	(28,400)	2,085,623	(85,400)
Instructional Support Services	287,234	277,234	(10,000)	365,576	88,342
Pupil Support Services	815,604	795,669	(19,935)	862,468	66,799
Sites and Buildings	973,712	973,712	-	1,040,248	66,536
Fixed Costs	147,000	147,000	-	158,469	11,469
Debt Service					
Principal	-	-	-	39,135	39,135
Interest	38,000	38,000	-	13,178	(24,822)
Capital Outlay	265,500	255,500	(10,000)	170,097	(85,403)
TOTAL EXPENDITURES	10,985,139	11,054,186	69,047	11,442,523	388,337
Revenues Over Expenditures	(955)	263,394	264,349	568,695	305,301
OTHER FINANCING SOURCES (USES)					
Sale of Capital Asset	1,000	-	(1,000)	300	300
TOTAL OTHER FINANCING SOURCES (USES)	1,000	-	(1,000)	300	(87,114)
Net Change in Fund Balances	45	263,394		568,995	305,601
Fund Balances - Beginning	5,007,779	5,007,779	-	5,007,779	-
Fund Balances - Ending	<u>\$ 5,007,824</u>	<u>\$ 5,271,173</u>	<u>\$ 263,349</u>	<u>\$ 5,576,774</u>	<u>\$ 305,601</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>2026</u>	<u>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Total OPEB Liability									
Service cost	\$ 50,111	\$ 49,697	\$ 49,737	\$ 41,667	\$ 52,887	\$ 63,271	\$ 54,993	\$ 63,150	\$ 61,311
Interest	39,149	38,348	37,765	24,149	30,334	39,584	51,805	52,855	53,059
Differences between expected and actual experience	(34,733)		24,619	-	(63,014)	-	(206,534)	-	-
Changes of assumptions or other inputs	(32,610)	(9,347)	5,776	(80,482)	27,497	35,498	(12,307)	-	-
Benefit payments	<u>(104,953)</u>	<u>(110,131)</u>	<u>(146,345)</u>	<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	(83,036)	(31,433)	(28,448)	(167,964)	(99,813)	4,165	(263,696)	(9,998)	(4,100)
Total OPEB Liability - beginning	956,696	988,129	1,016,577	1,184,541	1,284,354	1,280,189	1,543,885	1,553,883	1,557,983
Total OPEB Liability - ending	<u>\$ 873,660</u>	<u>\$ 956,696</u>	<u>\$ 988,129</u>	<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	 \$ 5,852,122	 \$ 5,175,802	 \$ 5,025,050	 \$ 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	15%	18%	20%	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 SHARE OF NET PENSION LIABILITY
LAST 10 YEARS

	Fiscal Year Ended June 30	Statutorily Required Contribution	Contributions in Relation to the Statutorily Required Contributions	Contribution Deficiency (Excess)	District's Covered Payroll	Contributions as a Percentage of Covered Payroll
PERA						
	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
	2024	131,108	131,108	-	1,727,993	7.59
	2025	132,969	132,969	-	1,763,329	7.54
	2026	138,634	138,634	-	1,848,451	7.50
TRA						
	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
	2024	357,907	357,907	-	4,075,789	8.78
	2025	392,416	392,416	-	4,414,575	8.89
	2026	443,965	443,965	-	4,525,645	9.81

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

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
PERA							
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
2023	0.0212	1,185,480	32,703	1,218,183	1,685,527	70.33	83.10
2024	0.0204	754,801	19,476	774,277	1,685,527	44.78	89.10
2025	0.0196	648,734	15,649	664,383	1,727,993	37.54	90.78
TRA							
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	3,429,775	72.73	86.63
2022	0.0630	5,044,706	48,699	5,093,405	3,946,003	127.84	76.17
2023	0.0623	5,143,628	359,958	5,503,586	3,965,663	129.70	76.42
2024	0.0615	3,907,907	255,506	4,163,413	4,075,789	95.88	82.07
2025	0.0630	3,609,980	224,206	3,834,186	4,414,575	81.77	84.51

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

See Notes to the Required Supplementary Information

INDEPENDENT SCHOOL DISTRICT NO. 2910
ADA, MINNESOTA
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2026

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 \$388,337.

NOTE 2 ACTUAL BUDGET RESULTS

General Fund

Differences – Original Budget to Final Budget:

- The District's original fiscal year 2026 General Fund budget projected an increase in fund balance of \$45. The final budget projected an increase in fund balance of \$304,983, an improvement of \$263,394 from the original budget.
- The primary reason for the improvement was an increase in projected special education revenue. The original budget was developed using special education revenue estimates that were more closely aligned with fiscal year 2025 actual results. As fiscal year 2026 progressed and updated information became available, special education revenues were projected to be significantly higher. The final budget was adjusted to reflect these increased revenues and was more closely aligned with the fiscal year 2026 actual special education funding levels.
- The increase in special education funding significantly improved the District's projected General Fund financial position compared with the original budget.

Differences – Final Budget to Actual Expenditures:

- Actual General Fund results were more favorable than projected in the final fiscal year 2026 budget. After the final budget was approved, it was discovered that a state calculation error had resulted in sparsity revenue being understated. The error was subsequently corrected, resulting in an additional \$229,742 of General Fund revenue that had not been included in the final budget.
- Actual revenues also benefited from higher fiscal year 2025 carryover revenues than had been anticipated when the final fiscal year 2026 budget was prepared. These additional revenues further contributed to actual results exceeding final budget projections.
- These revenue increases were partially offset by transportation expenditures that were higher than projected in the final budget. Overall, the additional sparsity and carryover revenues contributed to actual General Fund results being more favorable than the final budget.

INDEPENDENT SCHOOL DISTRICT NO. 2910
ADA, MINNESOTA
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2026

NOTE 3 DEFINED BENEFIT PLANS

PERA

Changes in Actuarial Assumptions:

- The combined service annuity loading factors were changed from 15% to 19% for Vested Terminated members and from 3% to 44% for Non-Vested Terminated members.
- The post-retirement benefit increase assumption changed from 1.25% to 1.50%.

Changes in Plan Provisions:

- The post-retirement benefit increase was changed to 100% of the Social Security Cost-of-Living adjustment, not less than 1.00% and not more than 1.75%, beginning January 1, 2026. If the funded ratio (on a market value of assets basis) is less than 85% for the prior two consecutive annual valuations, or is less than 80% in the most recent actuarial valuation, the maximum is reduced to 1.50%. Previously, the benefit increase was 50% of the Social Security Cost-of-Living Adjustment, not less than 1.00% and not more than 1.50%.
- The 1% additional employer contribution is eliminated when the plan reaches 98% funded status (on an Actuarial Value of Assets basis); this contribution was previously scheduled to stop when the plan reached 100% funded status.

TRA

Changes in actuarial assumptions:

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

NOTE 4 OTHER POSTEMPLOYMENT BENEFITS

Changes since prior valuation:

Assumption Changes:

- The discount rate was changed from 4.10% to 4.90%.
- The health care trend rates and mortality tables were updated.
- The salary increase rates for non-teachers were updated to reflect the latest experience study.

INDEPENDENT SCHOOL DISTRICT NO. 2910
ADA, MINNESOTA
COMBINING BALANCE SHEET – NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2026

	Special Revenue Funds		Total Nonmajor Governmental Funds
	Food Service Fund	Community Service Fund	
ASSETS			
Cash and Investments	\$ 77,700	\$ 224,608	\$ 302,308
Current Property Taxes Receivable	-	29,923	29,923
Delinquent Property Taxes Receivable	-	1,055	1,055
Due From Department of Education	8,650	3,053	11,703
Due from Other Governments	-	2,676	2,676
Inventory	6,350	-	6,350
TOTAL ASSETS	\$ 92,700	\$ 261,315	\$ 354,015
LIABILITIES			
Accounts Payable	\$ 6,075	\$ 237	\$ 6,312
Salaries Payable	1,671	2,900	4,571
TOTAL LIABILITIES	7,746	3,137	10,883
DEFERRED INFLOWS OF RESOURCES			
Unavailable Revenue - Delinquent Taxes	-	1,055	1,055
Property Taxes Levied - Subs. Years	-	72,354	72,354
TOTAL DEFERRED INFLOWS OF RESOURCES	-	73,409	73,409
FUND BALANCES			
Fund Balance:			
Nonspendable: Inventory	6,350	-	6,350
Restricted for Food Service	78,604	-	78,604
Restricted for ECFE	-	206,500	206,500
Unassigned	-	(21,731)	(21,731)
TOTAL FUND BALANCES	84,954	184,769	269,723
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 92,700	\$ 261,315	\$ 354,015

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, 2026

	Special Revenue Funds		Total
	Food	Community	Nonmajor
	Service	Service	Governmental
	Fund	Fund	Funds
REVENUES			
Local Property Tax Levies	\$ -	\$ 65,871	\$ 65,871
Other Local & County Revenues	-	70,704	70,704
Revenue From State Sources	276,402	32,955	309,357
Revenue From Federal Sources	350,503	-	350,503
Sale/Other Conversion of Asset	53,081	-	53,081
TOTAL REVENUES	679,986	169,530	849,516
EXPENDITURES			
Current			
Community Education and Services	-	193,273	193,273
Pupil Support Services	709,232	-	709,232
TOTAL EXPENDITURES	709,232	193,273	902,505
Revenues Over (Under) Expenditures	(29,246)	(23,743)	(52,989)
Fund Balances - Beginning	114,200	208,512	322,712
Fund Balances - Ending	\$ 84,954	\$ 184,769	\$ 269,723

INDEPENDENT SCHOOL DISTRICT NO. 2910
ADA, MINNESOTA
SCHEDULE OF CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2026

	UFARS Balance Beginning of Year	Revenues	Expenditures	Transfers	Sale of Property	UFARS Balance End of Year	Reclassify	Balance End of Year
General Fund								
Restricted for:								
LTFM	\$ 469,976	\$ 280,938	\$ 148,419	\$ -	\$ -	\$ 602,495	\$ -	\$ 602,495
Operating Capital	335,799	151,412	140,361	-	-	346,850	-	346,850
Medical Assistance	113,637	31,958	27,987	-	-	117,608	-	117,608
English Learner	-	24,970	112,383	87,413	-	-	-	-
Safe Schools	45,362	23,334	20,366	-	-	48,330	-	48,330
Student Activities	145,815	265,729	226,362	-	-	185,182	-	185,182
Literacy Aid	18,726	-	18,726	-	-	-	-	-
Teacher Comp Read Act	6,654	-	6,654	-	-	-	-	-
Committed for OPEB	140,000	-	-	-	-	140,000	-	140,000
Assigned for Flex Benefits	9,603	4,369	2,613	-	-	11,359	-	11,359
Assigned for Corporate Sponsorships	1,309	63,862	64,898	-	-	273	-	273
Assigned for Thronson Memorial	1,976	-	-	-	-	1,976	-	1,976
Unassigned	3,718,922	11,164,646	10,673,754	(87,413)	300	4,122,701	-	4,122,701
Food Service Fund								
Nonspendable	6,706	-	-	(356)	-	6,350	-	6,350
Restricted for: Food Service	107,494	679,986	709,232	356	-	78,604	-	78,604
Community Service Fund								
Restricted for:								
Community Education	(1,354)	77,553	106,651	-	-	(30,452)	30,452	-
ECFE	186,796	30,486	10,782	-	-	206,500	-	206,500
School Readiness	4,221	57,369	75,237	-	-	(13,647)	13,647	-
Community Service	18,849	4,122	603	-	-	22,368	(22,368)	-
Unassigned	-	-	-	-	-	-	(21,731)	(21,731)
Debt Service Fund								
Restricted for: Debt Service	39,091	1,113,249	1,052,980	-	-	99,360	-	99,360
Total	<u>\$ 5,369,582</u>	<u>\$ 13,973,983</u>	<u>\$ 13,398,008</u>	<u>\$ -</u>	<u>\$ 300</u>	<u>\$ 5,945,857</u>	<u>\$ -</u>	<u>\$ 5,945,857</u>

INDEPENDENT AUDITOR'S REPORT ON MINNESOTA LEGAL COMPLIANCE

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

October 9, 2026 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, 2026, and the related notes to the financial statements, and have issued our report thereon dated October 9, 2026.

Legal Compliance

In connection with our audit, nothing came to our attention that caused us to believe that the District failed to comply with the provisions of 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, PLLC
GRAND FORKS, NORTH DAKOTA

October 9, 2026

**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, 2026, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated October 9, 2026.

Report on Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that 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 responses as items 2026-001 and 2026-002 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 responses. 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, PLLC
GRAND FORKS, NORTH DAKOTA

October 9, 2026

INDEPENDENT SCHOOL DISTRICT NO. 2910
ADA, MINNESOTA
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED JUNE 30, 2026

2026-001 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.

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.

CORRECTIVE ACTION PLAN (CAP) FOR FINDING:

1. Correcting Plan

The District has the following procedures to mitigate the risk:

- 1) Review of journal entries by Board Treasurer.
- 2) Board approves checks.
- 3) Board Treasurer reviews and approves monthly bank 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.

INDEPENDENT SCHOOL DISTRICT NO. 2910
ADA, MINNESOTA
SCHEDULE OF FINDINGS AND RESPONSES - CONTINUED
FOR THE YEAR ENDED JUNE 30, 2026

2026-002 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.

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.

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.

INDEPENDENT SCHOOL DISTRICT NO. 2910
ADA, MINNESOTA
SCHEDULE OF FINDINGS AND RESPONSES - CONTINUED
FOR THE YEAR ENDED JUNE 30, 2026

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, 2026

District Name:	INDEPENDENT SCHOOL DISTRICT NO. 2910			District Number:	2910		
	Audit	UFARS	Variance		Audit	UFARS	Variance
<u>01 GENERAL FUND</u>				<u>06 BUILDING CONSTRUCTION</u>			
Total Revenue	\$ 12,011,218	\$ 12,011,219	\$ (1)	Total Revenue	\$ -	\$ -	\$ -
Total Expenditures	11,442,523	11,442,522	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	185,182	185,180	2	407 Capital Projects Levy			-
402 Scholarships			-	413 Projects Funded By COP			-
403 Staff Development			-	467 LTFM			-
407 Capital Projects Levy			-	<i>Restricted</i>			
408 Cooperative Revenue			-	464 Restricted Fund Balance			-
412 Literacy Incentive Aid			-	<i>Unassigned:</i>			
414 Operating Debt			-	463 Unassigned Fund Balance			-
416 Levy Reduction			-	Reconciliation of Building Construction	-	-	-
417 Taconite Building Maintenance			-				
420 American Indian Ed Aid			-	<u>07 DEBT SERVICE</u>			
424 Operating Capital	346,850	346,850	-	Total Revenue	1,113,249	1,113,249	-
426 \$25 Taconite			-	Total Expenditures	1,052,980	1,052,980	-
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			-	433 Max Effort Loan			-
438 Gifted & Talented			-	451 QZAB Payments			-
439 English Learner			-	467 LTFM			-
440 Teacher Development and Eval			-	<i>Restricted</i>			
441 Basic Skills Programs			-	464 Restricted Fund Balance	99,360	99,360	-
443 School Library Aid			-	<i>Unassigned:</i>			
448 Achievement and Integration			-	463 Unassigned Fund Balance	-	-	-
449 Safe Schools Levy	48,330	48,329	1	Reconciliation of Debt Service	2,265,589	2,265,589	-
451 QZAB Payments			-				
452 OPEB Liab Not In Trust			-	<u>08 TRUST</u>			
453 Unfunded Sev & Retirement Levy			-	Total Revenue			-
459 Basic Skills Ext Time			-	Total Expenditures			-
456 Literacy Aid			-	<i>Unassigned:</i>			
457 Teacher Comp Read Act			-	401 Student Activities			-
467 LTFM	602,495	602,495	-	402 Scholarships			-
471 Student Support Personnel			-	422 Net Assets			-
472 Medical Assistance	117,608	117,608	-	Reconciliation of Trust			-
<i>Restricted</i>							
464 Restricted Fund Balance			-	<u>18 CUSTODIAL</u>			
475 Title VII - Impact Aid			-	Total Revenue			-
476 PILT			-	Total Expenditures			-
<i>Committed</i>				<i>Unassigned:</i>			
418 Committed for Separation	140,000	140,000	-	401 Student Activities			-
461 Committed			-	402 Scholarships			-
<i>Assigned</i>				448 Achievement & Integration			-
462 Assigned Fund Balance	13,608	13,610	(2)	<i>Restricted</i>			
<i>Unassigned:</i>				464 Restricted Fund Balance			-
422 Unassigned Fund Balance	4,122,701	4,122,705	(4)	Reconciliation of Custodial Fund			-
Reconciliation of General	29,030,515	29,030,518	(3)				
				<u>20 INTERNAL SERVICE</u>			
<u>02 FOOD SERVICE</u>				Total Revenue			-
Total Revenue	679,986	679,986	-	Total Expenditures			-
Total Expenditures	709,232	709,232	-	<i>Unassigned:</i>			
<i>Non Spendable</i>				422 Net Assets			-
460 Non Spendable Fund Balance	6,350	6,350	-	Reconciliation of Internal Service			-
<i>Restricted/Reserved:</i>							
452 OPEB Liab Not In Trust			-	<u>25 OPEB REVOCABLE TRUST FUND</u>			
<i>Restricted</i>				Total Revenue			-
464 Restricted Fund Balance	78,604	78,603	1	Total Expenditures			-
<i>Unassigned</i>				<i>Unassigned:</i>			
463 Unassigned Fund Balance	-	-	-	422 Net Assets			-
Reconciliation of Food Service	1,474,172	1,474,171	1	Reconciliation of OPEB Revocable Trust			-
<u>04 COMMUNITY SERVICE</u>				<u>45 OPEB IRREVOCABLE TRUST FUND</u>			
Total Revenue	169,530	169,529	1	Total Revenue			-
Total Expenditures	193,273	193,274	(1)	Total Expenditures			-
<i>Non Spendable</i>				<i>Unassigned:</i>			
460 Non Spendable Fund Balance		-	-	422 Net Assets			-
<i>Restricted/Reserved:</i>				Reconciliation of OPEB Irrevocable Trust			-
426 \$25 Taconite			-				
431 Community Education	(30,452)	(30,451)	(1)	<u>47 OPEB DEBT SERVICE FUND</u>			
432 E. C. F. E.	206,500	206,499	1	Total Revenue			-
440 Teacher Development and Eval			-	Total Expenditures			-
444 School Readiness	(13,647)	(13,647)	-	<i>Non Spendable</i>			
447 Adult Basic Education			-	460 Non Spendable Fund Balance			-
452 OPEB Liab Not In Trust			-	<i>Restricted</i>			
<i>Restricted</i>				425 Bond Refunding			-
464 Restricted Fund Balance	22,368	22,367	1	464 Restricted Fund Balance			-
<i>Unassigned</i>				<i>Unassigned</i>			
463 Unassigned Fund Balance	-	-	-	463 Unassigned Fund Balance			-
Reconciliation of Community Service	547,572	547,571	1	Reconciliation of OPEB Debt Service			-