

AGENDA

ROSEAU BOARD OF EDUCATION

November 18, 2019

1. Call to Order at __:__ P.M.
2. Roll Call
 2. 1. Roll Call: Pete Kvien, Vonda Danielson, Thor Didrikson, Micky Hulst, Tim Fugleberg, Jodee Haugen
 2. 2. Administration: Tom Jerome
3. Listening Session
4. Approval of Agenda
 4. 1. A motion was made by _____, seconded by _____ and UC that, BE IT RESOLVED that the Board of Education approve the agenda of the November 18th, 2019 Regular Board Meeting as presented/amended.
5. Minutes
 5. 1. A motion was made by _____, seconded by _____ and UC that, BE IT RESOLVED that the Board of Education approve the minutes of the preceding Work Session of November 4th, 2019. 9
 5. 2. A motion was made by _____, seconded by _____ and UC that, BE IT RESOLVED that the Board of Education approve the minutes of the preceding Work Session of October 22nd, 2019. 10
 5. 3. A motion was made by _____, seconded by _____ and UC that, BE IT RESOLVED that the Board of Education approve the minutes of the preceding regular meeting of October 21st, 2019. 11
6. Business Services
 6. 1. A motion was made by _____, seconded by _____ and UC that, BE IT RESOLVED that the Board of Education approves the payment of bills based on review by the Audit Committee (Danielson, Hulst) in the amount of \$763,090.16 14
7. Reports
 7. 1. Listening Session
 7. 2. Brady Martz 19

• *See attached Audit Report year endingg June 30th, 2019	
7. 3. Sarah Butler, Roseau School District Technology Coordinator	86
7. 4. Chloe Johnson, Roseau School Student Rep	
• Veterans Day Program • Woodstock Speaker • Student Grief Support	
8. Communications	
8. 1. Superintendent	
8. 1. a. Buildings and Grounds	94
• Update on facilities and grounds	
8. 1. b. Roseau School District Enrollment	100
• Roseau School District reported enrollment as of November 12th, 2019 • K-6 = 632 • 7-12 = 551 • K-12 total enrollment : 1183	
8. 1. c. Roseau School District Budget to Actual Expenditure Report	101
The Budget to Actual document provides a financial report detailing actual budget as well as up to date expenditures on a monthly basis per fund balance as well as line item.	
• Budget consists of the following fund balances •	
8. 1. d. Roseau School District Staffing	
• Evening Custodian Aaron Rima has submitted resignation. • Mr. Rima has indicated his final day will be December 4th, 2019 • High School Secretary Mrs. Gail Rima has submittedd resignation effective December 6th, 2019. • Roseau School District is currently advertising for evening	

custodian position

- Mrs. Reaves has resigned from her Special Education position at conclusion of 1st Quarter
- Mrs. Nielsen has agreed to teach remainder of school year.
- Mrs. Laugen has assumed full time English Teaching position.
- Mrs. Kvien has assumed 4/6 teaching position.
- Mrs. Carrie Hedlund is recommended candidate for long term substitute Kindergarten position (approximate dates: December 16th - March 20th).

8. 1. e. Roseau School District Winter Season Coaching Assignments 117

- Winter Coaching Roster as prepared by Activity Director Hirst
- *see attached

8. 1. f. Northwest Service Cooperative Board of Directors 119

- Election Ballots for NWSC Board of Directors
- There are three positions open for four year terms
- There is one position open for a two year term.
- "Write-In" candidates are welcome.
- Ballots must be returned to NWSC office by December 9, 2019
- *see attached

8. 1. g. Roseau School District Veterans Day Program 121

- Thank you to Girls and Boys State Representatives : Chloe Johnson as well as Jacob Kallis for organizing Veterans Day Program
- Thank you to Veteran Val Bernat for all of his work to assist Roseau School District in planning and organizing Veterans Day Program.
- Roseau Jazz Band, Eclipse and 3rd Grade Elementary Choir performed musical selections
- See attached

8. 1. h. UND Honor Band

- 11 students auditioned in grades 10-12
- Nick Magnusson 10th grade clarinet

- Kelsey Senum 12th tenor sax
- Caden Joliceur 11th baritone sax
- Sean O'Connor 11th Trumpet
- Jessca Howard Oboe...(alternate)
- *Recieve music in December.....January 17,18,19 stay overnight...3 days of rehearsal Friday/Saturday/Sunday....concert Sunday afternoon in the Chester Fritz
- Honor women's choir , Honor choir, honor orchestra, Honor Band....
- Honor Band will perform individually and then last song is performed by all

8. 1. i. UND Band Day

- 29 Band Students 9-12 traveled to University of North Dakota
- 750 kids overall performed during half time of UND Football Game

8. 1. j. Solo Contest Instrumental

- 16 students grades 9-12 competed at Lake of the Woods School
- 11 superior and 5 excellent ratings

8. 1. k. Solo Contest Choir

- Six Roseau Students participated under the direction of Mr. Johnson
- Four Roseau Students received "Superior" ranking
- Two Roseau Students received "Excellent" ranking

8. 1. l. Snow Removal

123

- Roseau School District contracted with Halverson Sand & Gravel during the the 2018 - 2019 academic year for snow removal.
- Existing contract provides opportunity for School District to continue service agreement for the 2019 - 2020 academic year at same rate.
- Recommendation is to continue contract throughout current

year.

- *see attached

8. 1. m. American Education Week

- November 18th - 22nd
- National Education Association created and was the original sponsor
- First observance of American Education Week occurred in 1921
- Theme for the 98th annual American Education Week is : "Reach. Educate. Inspire."
- Thank you to our teachers for all of their efforts to serve our students and families throughout our district.

8. 1. n. Miscellaneous Compensation Schedule modifications

- Modifications are required in four areas
- Target Program Advisor : \$1,025 per year
- Swimming Girls Coach : \$4565.00 annually (traditionally follow Warroad Coaching Salary for Swimming)
- Detention Supervision/Hourly Teacher Substitute : \$22.50 per hour
- Game Officials and Assistants : Volleyball C Team \$26.00 per hour (previously approved this year)

8. 1. o. James and Patricia Oslund Scholarship

128

8. 1. p. Interest Based Collective Bargaining

- Mr. Ernie Belton from the Bureau of Mediation Services has committed to facilitating IBCB on the following dates: November 20th and 21st as well as December 11th, 12th and 13th.
- The aforementioned dates have been communicated with Mr. Leif Eidsmoe. Mr. Eidsmoe indicated he would communicate dates with fellow RTA members who will participate in the process.

9. Principal Report

9. 1. Principal Report

Principal Hirst:

Nation Letter of Intent Signing

1st Quarter Recognition Assembly
Team Epic
National Guard - ASVAB interpretation

Principal McGuire
Parent-Teacher Conferences Update
Upcoming events: Special Olympics, 2nd grade bank trip, turkey trot
Giving Tree

10. Proposed Resolutions November 18th, 2019

10. 1. A motion was made by _____, seconded by _____, and UC that, BE IT RESOLVED :

RESOLUTION ESTABLISHING COMBINED POLLING PLACES FOR MULTIPLE PRECINCTS AND DESIGNATING HOURS DURING WHICH THE POLLING PLACES WILL REMAIN OPEN FOR VOTING FOR SCHOOL DISTRICT ELECTIONS NOT HELD ON THE DAY OF A STATEWIDE ELECTION.

BE IT RESOLVED by the School Board of Independent School District No. 682, State of Minnesota, as follows:

1. Pursuant to Minnesota Statutes, Section 205A.11, the precincts and polling places for school district elections are those precincts or parts of precincts located within the boundaries of the school district which have been established by the cities or towns located in whole or in part within the school district. The board hereby confirms those precincts and polling places so established by those municipalities.

2. Pursuant to Minnesota Statutes, Section 205.A11, the board may establish a combined polling place for several precincts for school district elections not held on the day of a statewide election. Each combined polling place must be a polling place that has been designated by a county or municipality. The following combined polling places are established . to serve the precincts specified for all school district special and general elections not held on the same day as a statewide election:

Combined Polling Place:

Name and address of combined polling place is the
Roseau City Center
121 Center Street East
Roseau, Minnesota 56751

This combined polling place serves all territory in Independent School District No. 682 located in the City of Roseau; Pohlitz, Moose, Dieter, Ross, Jadis, Spruce, Enstrom, Lake and Cedarend townships,; the unorganized townships of T164-R43, T163-43, T164-R40, T163-R40, Spruce Valley, and Norland, Stokes, Stafford, Malung, and Falun, Nereson, Grimstad,

Mickinock, Beaver, Poplar Grove, Palmville, Golden Valley and Reine Townships in Marshall County, Minnesota.

3. Pursuant to Minnesota Statutes, Section 205A.09, the polling places will remain open for voting for school district elections not held on the same day as a statewide election between the hours of 7:00 o'clock a.m. and 8:00 o'clock p.m.

4. The clerk is directed to file a certified copy of this resolution with the county auditors of each of the counties in which the school district is located, in whole or in part, within thirty (30) days after its adoption.

5. As required by Minnesota Statutes, Section 204B.16, Subdivision 1a, the clerk is hereby authorized and directed to give written notice of new polling place locations to each affected household with at least one registered voter in the school district whose school district polling place location has been changed. The notice must be a non-forwardable notice mailed at least twenty-five (25) days before the date of the first election to which it will apply. A notice that is returned as undeliverable must be forwarded immediately to the appropriate county auditor, who shall change the registrant's status to "challenged" in the statewide registration system.

10. 2. A motion was made by _____, seconded by _____, BE IT RESOLVED the Board of Education of District 682 approve the Roseau School District Fiscal Year 2019 Independent Financial Audit as prepared and presented by Brady Martz.
10. 3. A motion was made by _____, seconded by _____, BE IT RESOLVED the Board of Education of District 682 approve hiring of Lori Kvien as 4/6 English Teacher as of November 4, 2019.
10. 4. A motion was made by _____, seconded by _____, BE IT RESOLVED the Board of Education of District 682 approve hiring of Tammy Nielsen as .74 Special Education Teacher as of November 4, 2019.
10. 5. A motion was made by _____, seconded by _____, BE IT RESOLVED the Board of Education of District 682 approve hiring of Kate Laugen as full time English Teacher as of November 4, 2019.
10. 6. A motion was made by _____, seconded by _____, BE IT RESOLVED the Board of Education of District 682 approve hiring of Halverson Sand and Gravel for snow removal during the 2019 - 2020 academic year.
10. 7. A motion was made by _____, seconded by _____, BE IT RESOLVED the Board of Education of District 682 approve hiring of Carrie Hedlund as long term substitute Kindergarten

Teacher.

10. 8. A motion was made by _____, seconded by _____, BE IT RESOLVED the Board of Education of District 682 accept the resignation of Aaron Rima as evening custodian.
10. 9. A motion was made by _____, seconded by _____, BE IT RESOLVED the Board of Education of District 682 accept the resignation of Gail Rima as High School Office Secretary.
10. 10. A motion was made by _____, seconded by _____, BE IT RESOLVED the Board of Education of District 682 accept the resignation of Cheryl Reaves as part time Special Education Teacher.
10. 11. A motion was made by _____, seconded by _____, and UC that, BE IT RESOLVED that the Board of Education of District 682 approve Leave of Absence for Amanda Kvidt.
10. 12. A motion was made by _____, seconded by _____, and UC that, BE IT RESOLVED that the Board of Education of District 682 approve Miscellaneous Compensation modifications as presented.
10. 13. A motion was made by _____, seconded by _____, BE IT RESOLVED the Board of Education of District 682 approve coaching assignments as presented.
11. Adjournment
Motion _____ Second _____
12. Communications

- Regular School Board Meeting - December 16th Roseau School Board Meeting Room

Minutes of Work Session

The Board of Directors Roseau Public School

A Work Session of the Board of Directors of Roseau Public School was held Monday, November 4th, 2019, beginning at 5:15 PM in the Roseau School Board Meeting Room.

1. Call to Order at 5:20 PM
2. Roll Call
 2. 1. Roll Call: Pete Kvien, Vonda Danielson, Thor Didrikson, Micky Hulst, Tim Fugleberg, Jodee Haugen
 2. 2. Administration: Tom Jerome
 2. 3. Others Present: Ivan Hirst, Amy McGuire, Katie Hedlund, Kelsey Didrikson, Ashley Filpula, Kim Czeh, Brenda Dahl, Scott Habstritt, Todd Peterson, Shannon Carlson, Kareen Munstenteiger, Adam Munstenteiger, Dan Miller, Josh Kehrwald, Andrew Budke, Steve Trudeau, Jeremiah Christianson
3. Approval of Agenda
 3. 1. A motion was made by Micky Hulst, seconded by Vonda Danielson and UC that, BE IT RESOLVED the Board of Education approve the agenda of the November 4th, 2019 Work Session as presented/amended.
4. Work Session
 - School Board members, Dan Miller and associates from JLG Architectural Firm, members of the subset of School Facilities Improvement Task Force as well as representatives from Kraus Anderson will meet in work session regarding May 12th Bond Referendum.
5. Adjournment
Motion: Pete Kvien Time: 7:44 PM

Signed _____
Thor Didrikson, Clerk

Signed _____
Pete Kvien, Chairman

Minutes of Work Session

The Board of Directors Roseau Public School

A Work Session of the Board of Directors of Roseau Public School was held Tuesday, October 22nd, 2019, beginning at 5:15 PM in the Roseau School Board Meeting Room.

1. Call to Order at 5:18 PM
2. Roll Call
 2. 1. Roll Call: Pete Kvien, Vonda Danielson, Thor Didrikson, Micky Hulst, Tim Fugleberg, Jodee Haugen
 2. 2. Administration: Tom Jerome
 2. 3. Others Present: Amy McGuire, Ivan Hirst, Katie Hedlund, Ashley Filpula, Kelsey Didrikson, Shannon Carlson, Todd Peterson, Becky Hayden, Christine Reese, Brenda Dahl, Kathy Howard, Dan Miller from JLG Architectural Firm, Steve Trudeau and Tracy Pogue from Kraus Anderson
3. Approval of Agenda
 3. 1. A motion was made by Micky Hulst, seconded by Jodee Haugen and UC that, BE IT RESOLVED the Board of Education approve the agenda of the October 22nd, 2019 Work Session as presented/amended.
4. Work Session
 - School Board members, Dan Miller from JLG Architectural Firm, members of the subset of School Facilities Improvement Task Force as well as representatives from Kraus Anderson will meet in work session regarding May 12th Bond Referendum.
5. Adjournment
Motion: Pete Kvien 7:57 PM

Signed _____
Thor Didrikson, Clerk

Signed _____
Pete Kvien, Chairman

Minutes of Regular Meeting

The Board of Directors Roseau Public School

A Regular Meeting of the Board of Directors of Roseau Public School was held Monday, October 21, 2019, beginning at 5:15 PM in the Roseau School Board Meeting Room.

1. Call to Order at 5:33 PM
2. Roll Call
 2. 1. Roll Call: Pete Kvien, Vonda Danielson, Thor Didrikson, Micky Hulst, Tim Fugleberg, Jodee Haugen
 2. 2. Administration: Tom Jerome
3. Listening Session
 3. 1. Connie Nelson spoke in support of having students attend Wolf Ridge Environmental Center.
4. Approval of Agenda
 4. 1. A motion was made by Thor Didrikson, seconded by Jodee Haugen and UC that, BE IT RESOLVED the Board of Education approve the agenda of the October 21st, 2019 Regular Board Meeting as presented/amended.
5. Minutes
 5. 1. A motion was made by Vonda Danielson, seconded by Micky Hulst and UC that, BE IT RESOLVED the Board of Education approve the minutes of the preceding Work Session of September 30th, 2019.
 5. 2. A motion was made by Thor Didrikson, seconded by Micky Hulst and UC that, BE IT RESOLVED the Board of Education approve the minutes of the preceding special meeting of September 20th, 2019.
 5. 3. A motion was made by Tim Fugleberg, seconded by Thor Didrikson and UC that, BE IT RESOLVED the Board of Education approve the minutes of the preceding regular meeting of September 16th, 2019.
 5. 4. A motion was made by Micky Hulst, seconded by Vonda Danielson and UC that, BE IT RESOLVED the Board of Education approve the minutes of the preceding special meeting of September 16th, 2019.
6. Business Services
 6. 1. A motion was made by Thor Didrikson, seconded by Micky Hulst and UC that, BE IT RESOLVED the Board of Education approves the payment of bills based on review by the Audit Committee in the amount of \$773,556.39.
7. Reports
 7. 1. Listening Session
8. Communications
 8. 1. Superintendent
 8. 1. a. Buildings and Grounds
 - Update on facilities and grounds
 8. 1. b. Roseau School District Enrollment
 8. 1. c. Roseau School District Budget to Actual Expenditure Report

The Budget to Actual document provides a financial report detailing actual budget as well as up to date expenditures on a monthly basis per fund balance as well as line item.

 - Budget consists of the following fund balances
 8. 1. d. Roseau School District Staffing
 - Meeting was conducted with Keith Nelson regarding FIRST Robotics. Mr. Nelson has approximately 10 years' experience working with FIRST Robotics.

- Recommendation is to appoint Mr. Nelson as Roseau FIRST Robotics Advisor.
 - Principal McGuire interviewed candidates for paraprofessional position and is recommending LynDele Hamann.
- 8. 1. e. Wolf Ridge Environmental Center
 - Potential learning experience for 7th grade students annually at Wolf Ridge Environmental Learning Center
 - Located on 2,000 acres near North Shore of Lake Superior (Finland, MN)
 - 5-day learning experience
 - Funded by Grant Dollars
 - Trip would occur March 23rd - 27th
 - Mr. Mack has agreed to serve as advisor for Wolf Ridge
- 8. 1. f. National Custodial Workers' Recognition Day
 - Wednesday, October 2nd, 2019
 - Thank you to all our custodians who take care of our building, students and staff on a daily basis:
 - Theron Pearson, Beverly Bialke, David Wojciehowski, Andrew Fish, Laura Olson, Eric Schindler, Shea Logan, Aaron Rima, Michelle Dorwart, Lori Schmidt Lindstrom as well as Supervisor Cameron Olson
- 8. 1. g. Occupational/College Fair
 - Thank you to Mr. Urness and all others who assisted him in organizing this event.
 - Students from surrounding districts were invited to our school as well.
 - Representatives from 13 colleges were in attendance.
 - Students completed college applications as part of "College Knowledge" month.
 - During the evening, a FAFSA meeting was conducted and parents had an opportunity to work in the computer lab on the FAFSA application.
- 8. 1. h. Minnesota State High School League Board of Directors Meeting
- 8. 1. i. Minnesota School Board Association Annual Conference
 - January 15th - 17th, 2020
- 8. 1. j. Minnesota State High School League FORM A Foundation Grant
 - Primary goal of the Foundation is to award grants that assist, recognize, promote, and fund extra-curricular participation.
 - Grants awarded based upon gender balance, school size and geographic location to the extent possible.
 - *see attached
- 8. 1. k. Interest Based Collective Bargaining (IBCB)
 - Mr. Ernie Belton from the Bureau of Mediation Services has committed to facilitating IBCB on the following dates: November 20th, 21st and 22nd as well as December 11th, 12th and 13th.
 - The aforementioned dates have been communicated with Mr. Leif Eidsmoe. Mr. Eidsmoe indicated he would communicate dates with fellow RTA members who will participate in the process.
- 9. Principal Report
 - 9. 1. Principal Report
 - Elementary School Principal Mrs. McGuire
 - Curriculum Update
 - Academic Data
 - Ram Pride
 - *see attached
 - High School Principal Mr. Hirst
- 10. Proposed Resolutions October 21st, 2019

10. 1. A motion was made by Thor Didrikson, seconded by Vonda Danielson and UC that, BE IT RESOLVED :
WHEREAS, the Minnesota State High School League Foundation was formed to provide support for Minnesota's high school youth to participate in athletics and fine arts;
WHEREAS, the District 682 School Board recognizes the value of student participation in extracurricular activities; and
WHEREAS, the MSHSL Foundation is offering grants and funding to assist school districts in recognizing, promoting and funding extracurricular participation by high school students in athletic and fine arts programs.
THEREFORE, BE IT RESOLVED, that the Roseau School Board supports the District's application to the Minnesota State High School League Foundation for a FORM A grant to offset student activity fees.
10. 2. A motion was made by Micky Hulst, seconded by Thor Didrikson and UC that, BE IT RESOLVED the Board of Education of District 682 approve hiring of LynDele Hamann as a paraprofessional.
10. 3. A motion was made by Jodee Haugen, seconded by Micky Hulst and UC that, BE IT RESOLVED the Board of Education of District 682 accept the resignation of Paul Grafstrom as FIRST Robotics Advisor.
10. 4. A motion was made by Micky Hulst, seconded by Vonda Danielson and UC that, BE IT RESOLVED the Board of Education of District 682 accept the resignation of Tara Kihle as FCCLA Advisor.
10. 5. A motion was made by Jodee Haugen, seconded by Tim Fugleberg and UC that, BE IT RESOLVED the Board of Education of District 682 approve hiring of Keith Nelson as FIRST Robotics Advisor.
10. 6. A motion was made by Thor Didrikson, seconded by Jodee Haugen and UC that, BE IT RESOLVED the Board of Education of District 682 approve high school senior Chloe Johnson as a student non-voting representative on the Roseau School Board during the 2019 - 2020 academic year.
10. 7. A motion was made by Thor Didrikson, seconded by Jodee Haugen and UC that, BE IT RESOLVED the Board of Education of District 682 approve 7th grade trip to Wolf Ridge Environmental Learning Center March 23rd - March 27th, 2020.
10. 8. A motion was made by Jodee Haugen, seconded by Vonda Danielson and UC that, BE IT RESOLVED the Board of Education of District 682 approve Bjerk Concessions to lease concession stand within Ram Sports Center for a period of 6 months.
11. Adjournment
Motion: Tim Fugleberg Second: Jodee Haugen 7:06 PM
12. Communications
- Regular School Board Meeting - November 18th Roseau School Board Meeting Room

Signed _____
Thor Didrikson, Clerk

Signed _____
Pete Kvien, Chairman

Cash Posting

Check #	Payee Key	Payee Name	T	Check Date	Check Amount	Date	Stmnt Date
BONK CITIZENS BANK							
1910	PERA 001	PERA	M	10/15/2019	\$28,220.44	10/15/2019	
1910	CITIZESB001	CITIZENS STATE BANK	M	10/18/2019	\$22.62	10/18/2019	
1910	BC/BS 001	NW SERVICE COOP/BLUE CROS	M	10/15/2019	\$81,974.00	10/15/2019	
1910	CITIZESB001	CITIZENS STATE BANK	M	10/15/2019	\$165,803.92	10/15/2019	
1910	COMMIOFR001	COMMISSIONER OF REVENUE	M	10/15/2019	\$26,892.33	10/15/2019	
1910	EBC 000	EDUCATORS BENEFIT CONSULT	M	10/15/2019	\$47,940.74	10/15/2019	
1910	TRA 001	TEACHERS RETIREMENT ASS'N	M	10/15/2019	\$83,421.22	10/15/2019	
1910	EBC 000	EDUCATORS BENEFIT CONSULT	M	10/18/2019	\$0.38	10/18/2019	
1910	PERA 001	PERA	M	10/18/2019	\$1.79	10/18/2019	
118983	ROSEATIM001	ROSEAU TIMES REGION	R	10/01/2019	\$3,200.00	10/01/2019	
118984	SPOORJAR000	SPOOR, JARROD	V	10/01/2019	\$-100.00	10/09/2019	10/01/2019
118984	SPOORJAR000	SPOOR, JARROD	R	10/01/2019	\$100.00	10/01/2019	10/01/2019
118985	SPOORJAR000	SPOOR, JARROD	R	10/01/2019	\$254.28	10/01/2019	
118986	FRYDEJAY000	FRYDENLUND, JAY R.	R	10/01/2019	\$100.00	10/01/2019	
118987	MCKAYJEF000	MCKAY, JEFFERY	R	10/01/2019	\$100.00	10/01/2019	
118988	SCHUMTOD000	SCHUMACHER, TODD	R	10/01/2019	\$100.00	10/01/2019	
118989	TROSTCHR000	TROSTAD, CHRIS	R	10/01/2019	\$100.00	10/01/2019	
118990	ACE HAR001	ACE HARDWARE	R	10/02/2019	\$1,426.31	10/02/2019	
118991	BARCOPRC001	BARCO PRODUCTS COMPANY	R	10/02/2019	\$489.69	10/02/2019	
118992	BEMIDJI 005	BEMIDJI MIDDLE SCHOOL	R	10/02/2019	\$100.00	10/02/2019	
118993	BEMIDWES001	BEMIDJI WELDERS SUPPLY	R	10/02/2019	\$897.69	10/02/2019	
118994	COLEPINC001	COLEPAPERS INC	R	10/02/2019	\$249.15	10/02/2019	
118995	DIRKSJAZ000	DIRKS, JAZMINE	R	10/02/2019	\$32.16	10/02/2019	
118996	EARTHGRA001	EARTHGRAINS COMPANY	R	10/02/2019	\$1,289.23	10/02/2019	
118997	EDUCATOR000	EDUCATORS BENEFIT CONSULT	R	10/02/2019	\$113.48	10/02/2019	
118998	FOREMAX 000	FOREMAX INCORPORATED	R	10/02/2019	\$50.10	10/02/2019	
118999	HILLYFLC001	HILLYARD /HUTCHINSON	R	10/02/2019	\$90.43	10/02/2019	
119000	JOHNSON 002	JOHNSON CONTROLS	R	10/02/2019	\$7,334.49	10/02/2019	
119001	MARVIMAC000	MARVIN-NICHOLS, MACI	R	10/02/2019	\$36.18	10/02/2019	
119002	MASSP 000	MASSP	R	10/02/2019	\$160.00	10/02/2019	
119003	MCDOWELL000	MCDOWELL AGENCY, INC., TH	R	10/02/2019	\$626.00	10/02/2019	
119004	MN STATE008	MN STATE HIGH SCHOOL COAC	R	10/02/2019	\$50.00	10/02/2019	
119005	MULTIOFP001	MULTI OFFICE PRODUCTS	R	10/02/2019	\$20.98	10/02/2019	
119006	NCS PEAR000	NCS PEARSON INC	R	10/02/2019	\$743.40	10/02/2019	
119007	NOVACREN000	NOVACEK, RENATA J.	R	10/02/2019	\$8.04	10/02/2019	
119008	PERHAM H000	PERHAM HS	R	10/02/2019	\$150.00	10/02/2019	
119009	ROCHESTE000	ROCHESTER TELECOM SYSTEMS	R	10/02/2019	\$118.83	10/02/2019	
119010	SJOBECAT001	SJOBORG'S CABLE TV	R	10/02/2019	\$205.28	10/02/2019	
119011	SKILLTIF000	SKILLMAN, TIFFANY	R	10/02/2019	\$5.97	10/02/2019	
119012	STARRRIC001	STARREN, RICKI	R	10/02/2019	\$175.00	10/02/2019	
119013	STOSKREM001	STOSKOPF REDI MIX	R	10/02/2019	\$500.00	10/02/2019	
119014	THIEFRIG001	THIEF RIVER GLASS	R	10/02/2019	\$10,738.00	10/02/2019	
119015	WILLELEA000	WILLEMS, LEA	R	10/02/2019	\$26.13	10/02/2019	
119016	PELSB 000	PELSB	R	10/09/2019	\$90.25	10/09/2019	
119017	BASEBALL000	BASEBALL BOOSTERS	R	10/09/2019	\$529.00	10/09/2019	
119018	COUINFAR001	COUNTRY INNS & SUITES	R	10/09/2019	\$393.40	10/09/2019	
119019	HAASENAT000	HAASE, NATHAN	R	10/09/2019	\$100.00	10/09/2019	
119020	JESMEMYR001	JESME, MYRON	R	10/09/2019	\$174.24	10/09/2019	
119021	KITTSO 000	KITTSO CENTRAL	V	10/09/2019	\$-150.00	10/31/2019	10/09/2019
119021	KITTSO 000	KITTSO CENTRAL	R	10/09/2019	\$150.00	10/09/2019	10/09/2019
119022	MACK JAK000	MACK, JAKE	R	10/09/2019	\$60.11	10/09/2019	
119023	MOORHEAD000	MOORHEAD HS	R	10/09/2019	\$275.00	10/09/2019	

Cash Posting

Check #	Payee Key	Payee Name	T	Check Date	Check Amount	Date	Stmnt Date
<u>BONK CITIZENS BANK</u>							
*****Continued*****							
119024	RANTAJAS000	RANTANEN, JASON D.	R	10/09/2019	\$100.00	10/09/2019	
119025	REGION8A001	REGION 8A	V	10/09/2019	\$-100.00	10/09/2019	10/09/2019
119025	REGION8A001	REGION 8A	R	10/09/2019	\$100.00	10/09/2019	10/09/2019
119026	ROGALCAR000	ROGALLA, CARTER	R	10/09/2019	\$100.00	10/09/2019	
119027	ROSEAU C026	ROSEAU CROSS COUNTRY BOOS	R	10/09/2019	\$136.00	10/09/2019	
119028	SETHRJAM000	SETHRE, JAMES D.	R	10/09/2019	\$100.00	10/09/2019	
119029	REGION8A001	REGION 8A	R	10/09/2019	\$100.00	10/09/2019	
119030	AMERILI&001	AMERIPRIDE LINEN & APPARE	R	10/09/2019	\$53.00	10/09/2019	
119031	BEAR AND000	BEAR AND BEAN COFFEE COMP	R	10/09/2019	\$100.00	10/09/2019	
119032	BUTLEEMM000	BUTLER, EMMETT	R	10/09/2019	\$8.04	10/09/2019	
119033	BUTLEEVA000	BUTLER, EVAN	R	10/09/2019	\$24.12	10/09/2019	
119034	CENTURL000	CENTURYLINK	R	10/09/2019	\$1,718.14	10/09/2019	
119035	CITY ROS001	CITY OF ROSEAU	R	10/09/2019	\$33,983.80	10/09/2019	
119036	COCA-COL000	COCA-COLA BOTTLING COMPAN	R	10/09/2019	\$1,389.00	10/09/2019	
119037	COLEPINC001	COLEPAPERS INC	R	10/09/2019	\$2,382.96	10/09/2019	
119038	CUMMINOC001	CUMMINS NORTH CENTRAL INC	R	10/09/2019	\$1,470.00	10/09/2019	
119039	DIDRIKEL000	DIDRIKSON, KELSEY	R	10/09/2019	\$230.40	10/09/2019	
119040	E & A SE000	E & A SERVICES LLC	R	10/09/2019	\$490.00	10/09/2019	
119041	FLEETPRI001	FLEETPRIDE-	R	10/09/2019	\$937.68	10/09/2019	
119042	FLEETSUP001	FLEET SUPPLY	R	10/09/2019	\$410.74	10/09/2019	
119043	GUNDETIA000	GUNDERSON, TIANNA	R	10/09/2019	\$99.20	10/09/2019	
119044	HANDYMAN000	HANDYMAN'S INC	R	10/09/2019	\$6,974.16	10/09/2019	
119045	HAWKINS 000	HAWKINS INC	R	10/09/2019	\$10.00	10/09/2019	
119046	HEDLUKAT000	HEDLUND, KATHERINE A.	R	10/09/2019	\$53.12	10/09/2019	
119047	HIRSTCHE001	HIRST, CHERYL	R	10/09/2019	\$47.58	10/09/2019	
119048	HIRSTCHE001	HIRST, CHERYL	R	10/09/2019	\$152.96	10/09/2019	
119049	IVERSGRE001	IVERSON, GREGORY A.	R	10/09/2019	\$47.58	10/09/2019	
119050	JOSTENSNO01	JOSTENS	R	10/09/2019	\$5,671.60	10/09/2019	
119051	KATHERIN000	KATHERINE HOLTER/HOLTER F	R	10/09/2019	\$284.77	10/09/2019	
119052	MARCO IN000	MARCO INC	R	10/09/2019	\$2,672.30	10/09/2019	
119053	MARVIWI&001	MARVIN HOME CENTER	R	10/09/2019	\$80.00	10/09/2019	
119054	MENLOBRE000	MENLOVE, BRENDEN	R	10/09/2019	\$24.12	10/09/2019	
119055	MGBCA 000	MGBCA	R	10/09/2019	\$100.00	10/09/2019	
119056	MIDWEST 001	MIDWEST BUS PARTS INC	R	10/09/2019	\$1,189.17	10/09/2019	
119057	MINNEAPO002	MINNEAPOLIS MARRIOT NW	R	10/09/2019	\$294.00	10/09/2019	
119058	MN SBA001	MN SCHOOL BOARD ASS'N	R	10/09/2019	\$50.00	10/09/2019	
119059	MN ENERG000	MN ENERGY RESOURCES CORP	R	10/09/2019	\$1,487.68	10/09/2019	
119060	MUSIC MA000	MUSIC MART, THE	R	10/09/2019	\$146.18	10/09/2019	
119061	NELSOMAT000	NELSON, MATT	R	10/09/2019	\$47.58	10/09/2019	
119062	NORTHERN009	NORTHERN RESOURCES COOPER	R	10/09/2019	\$10,821.65	10/09/2019	
119063	NORTHLAN002	NORTHLAND COLLEGE-EGF	R	10/09/2019	\$5,291.50	10/09/2019	
119064	NORTHTIR001	NORTHLAND TIRE INC.	R	10/09/2019	\$756.00	10/09/2019	
119065	NW ECSU001	NORTHWEST SERVICE COOPERA	R	10/09/2019	\$750.00	10/09/2019	
119066	QUALITY 000	QUALITY DECORATING	R	10/09/2019	\$2,326.40	10/09/2019	
119067	ROSEADIE001	ROSEAU DIESEL	R	10/09/2019	\$1,983.36	10/09/2019	
119068	ROSEATIM001	ROSEAU TIMES REGION	R	10/09/2019	\$971.75	10/09/2019	
119069	SUPER ON000	SUPER ONE FOODS ROSEAU	R	10/09/2019	\$746.83	10/09/2019	
119070	T & T AU000	T & T AUTO PARTS INC	R	10/09/2019	\$787.94	10/09/2019	
119071	THIEF RI001	THIEF RIVER FALLS PUBLIC	R	10/09/2019	\$155.00	10/09/2019	
119072	TIMBERLA000	TIMBERLAKE LODGE	R	10/09/2019	\$136.25	10/09/2019	
119073	TRANSUNL001	TRANSFERS UNLIMITED	R	10/09/2019	\$1,491.75	10/09/2019	

Cash Posting

Check #	Payee Key	Payee Name	T	Check Date	Check Amount	Date	Stmnt Date
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*****Continued*****							
119074	TRIANELI001	TRIANGLE ELECTRIC INC.	R	10/09/2019	\$3,718.58	10/09/2019	
119075	UNIVERSI009	UNIVERSITY OF MN	R	10/09/2019	\$220.00	10/09/2019	
119076	UNPARSER001	UNITED PARCEL SERVICE	R	10/09/2019	\$116.00	10/09/2019	
119077	US FOODS000	US FOODSERVICE, INC	R	10/09/2019	\$24,762.09	10/09/2019	
119078	VOLL MAR001	VOLL, MARY KAY	R	10/09/2019	\$24.00	10/09/2019	
119079	VOLL NAT000	VOLL, NATHAN	R	10/09/2019	\$47.58	10/09/2019	
119080	WIKSTTEC001	WIKSTROM TELEPHONE CO	R	10/09/2019	\$279.50	10/09/2019	
119081	FLAKEBEN000	FLAKE, BEN	R	10/09/2019	\$10.70	10/09/2019	
119082	MN UCF001	MN UC FUND	R	10/09/2019	\$89.23	10/09/2019	
119083	ROSEATIM001	ROSEAU TIMES REGION	R	10/09/2019	\$101.70	10/09/2019	
119084	AMERIFAL001	AFLAC	R	10/15/2019	\$283.00	10/15/2019	
119085	CITIFLEX001	CITIZENS STATE BANK	R	10/15/2019	\$2,486.65	10/15/2019	
119086	COLLECTI002	COLLECTION CENTER INC	R	10/15/2019	\$384.34	10/15/2019	
119087	FURTHER 000	FURTHER	R	10/15/2019	\$10,558.99	10/15/2019	
119088	MADISNA 001	MADISON NAT'L LIFE	R	10/15/2019	\$339.33	10/15/2019	
119089	MADISON 000	MADISON NATIONAL LIFE	R	10/15/2019	\$1,284.61	10/15/2019	
119090	MN CHILD000	MN CHILD SUPPORT PAYMENT	R	10/15/2019	\$130.00	10/15/2019	
119091	NCPERS M000	NCPERS MINNESOTA-211801	R	10/15/2019	\$80.00	10/15/2019	
119092	RTA 001	RTA	R	10/15/2019	\$8,567.32	10/15/2019	
119093	TEAMS 001	TEAMSTERS LOCAL 346	R	10/15/2019	\$1,082.00	10/15/2019	
119094	HOGLOANG000	HOGLO, ANGELA	V	10/11/2019	\$-100.00	10/11/2019	10/11/2019
119094	HOGLOANG000	HOGLO, ANGELA	R	10/11/2019	\$100.00	10/11/2019	10/11/2019
119095	JACOBDEB001	JACOBSON, DEBORAH A.	V	10/11/2019	\$-100.00	10/11/2019	10/11/2019
119095	JACOBDEB001	JACOBSON, DEBORAH A.	R	10/11/2019	\$100.00	10/11/2019	10/11/2019
119096	HOGLOANG000	HOGLO, ANGELA	R	10/14/2019	\$174.24	10/14/2019	
119097	JACOBDEB001	JACOBSON, DEBORAH A.	R	10/14/2019	\$100.00	10/14/2019	
119098	ALTRUHOS001	ALTRU HEALTH SYSTEM	R	10/15/2019	\$176.00	10/15/2019	
119099	ANDEREAR001	ANDERSON, EARL	R	10/15/2019	\$47.58	10/15/2019	
119100	BALLAJEF000	BALLARD, JEFF	R	10/15/2019	\$47.58	10/15/2019	
119101	BEMIDJI 001	BEMIDJI HIGH SCHOOL	R	10/15/2019	\$150.00	10/15/2019	
119102	BERGSELI001	BERGSTROM ELECTRIC INC.	R	10/15/2019	\$6,122.04	10/15/2019	
119103	BURNN BO000	BURNN BOILER & MECH INC	R	10/15/2019	\$3,266.77	10/15/2019	
119104	COASTVAL001	COAST-TRUE VALUE	R	10/15/2019	\$528.11	10/15/2019	
119105	COLE JEN000	COLE, JENNIFER L.	R	10/15/2019	\$156.34	10/15/2019	
119106	GINTHCRI000	GINTHER, CRISSY	R	10/15/2019	\$95.16	10/15/2019	
119107	GRINDELA000	GRINDELAND FLOORING 7 MAS	R	10/15/2019	\$1,236.00	10/15/2019	
119108	GROUP TR000	GROUP TRAVEL PLANNERS	R	10/15/2019	\$3,048.00	10/15/2019	
119109	HEINEGLE001	HEINECKE, GLEN	R	10/15/2019	\$40.96	10/15/2019	
119110	IVERSGRE001	IVERSON, GREGORY A.	R	10/15/2019	\$47.58	10/15/2019	
119111	JOHNSON 001	JOHNSON CONTROLS FIRE PRO	R	10/15/2019	\$460.00	10/15/2019	
119112	KIHLETAR000	KIHLE, TARA L.	R	10/15/2019	\$94.97	10/15/2019	
119113	LUND JAC000	LUND, JACK	R	10/15/2019	\$95.16	10/15/2019	
119114	MESPA 001	MESPA	R	10/15/2019	\$150.00	10/15/2019	
119115	MULTIOFP001	MULTI OFFICE PRODUCTS	R	10/15/2019	\$69.35	10/15/2019	
119116	NORTHMNM001	NORTHERN MN MATH CONTEST	R	10/15/2019	\$77.00	10/15/2019	
119117	POPPLMUS001	POPPLERS MUSIC STORE	R	10/15/2019	\$3,025.72	10/15/2019	
119118	REGION 6002	REGION 6A	R	10/15/2019	\$210.00	10/15/2019	
119119	ROSEAPTO001	ROSEAU PTO	R	10/15/2019	\$551.49	10/15/2019	
119120	WENSLERI002	WENSLOFF, ERIC	R	10/15/2019	\$49.45	10/15/2019	
119121	YOUTH FR000	YOUTH FRONTIERS, INC	R	10/15/2019	\$708.00	10/15/2019	
119122	BLUE CRO000	BLUE CROSS/BLUE SHIELD OF	R	10/16/2019	\$924.00	10/16/2019	

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Check #	Payee Key	Payee Name	T	Check Date	Check Amount	Date	Stmnt Date
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*****Continued*****							
119123	MEDICARE000	MEDICARE BLUE RX	R	10/18/2019	\$672.00	10/18/2019	
119124	BSN SPOR001	BSN SPORTS INC	R	10/18/2019	\$3,534.25	10/18/2019	
119125	HILLYFLC001	HILLYARD /HUTCHINSON	R	10/18/2019	\$125.53	10/18/2019	
119126	HOLIDAY 001	HOLIDAY	R	10/18/2019	\$125.77	10/18/2019	
119127	KVIENTIT000	KVIEN, TITUS	R	10/18/2019	\$69.23	10/18/2019	
119128	LEY'S PA000	LEY'S PAINTING INC	R	10/18/2019	\$54,432.06	10/18/2019	
119129	NETTECAR001	NETTERLUND, CARMEN	R	10/18/2019	\$123.00	10/18/2019	
119130	OFFICDEI001	OFFICE DEPOT INC	R	10/18/2019	\$60.38	10/18/2019	
119131	QUILLCOR001	QUILL.COM	R	10/18/2019	\$371.97	10/18/2019	
119132	ROSEAU S003	ROSEAU SCHOOL FOOD SERVIC	C	10/18/2019	\$0.00	10/18/2019	10/18/2019
119133	ROSEAU S003	ROSEAU SCHOOL FOOD SERVIC	R	10/18/2019	\$1,584.45	10/18/2019	
119134	SCHOOHEC001	SCHOOL HEALTH CORPORATION	R	10/18/2019	\$243.19	10/18/2019	
119135	SHERATON003	SHERATON MIDTOWN	V	10/18/2019	\$-402.48	10/29/2019	10/18/2019
119135	SHERATON003	SHERATON MIDTOWN	R	10/18/2019	\$402.48	10/18/2019	10/18/2019
119136	SYNCB/AM000	SYNCB/AMAZON	C	10/18/2019	\$0.00	10/18/2019	10/18/2019
119137	SYNCB/AM000	SYNCB/AMAZON	R	10/18/2019	\$2,432.57	10/18/2019	
119138	TUXEDO W000	TUXEDO WHOLESALER	R	10/18/2019	\$250.02	10/18/2019	
119139	UNPARSER001	UNITED PARCEL SERVICE	R	10/18/2019	\$72.77	10/18/2019	
119140	US FOODS000	US FOODSERVICE, INC	C	10/18/2019	\$0.00	10/18/2019	10/18/2019
119141	US FOODS000	US FOODSERVICE, INC	R	10/18/2019	\$12,768.18	10/18/2019	
119142	MADISNA 001	MADISON NAT'L LIFE	R	10/21/2019	\$1,213.51	10/21/2019	
119143	COUNTRY 006	COUNTRY INN	R	10/22/2019	\$93.14	10/22/2019	
119144	LONE STA000	LONE STAR PERCUSSION	R	10/22/2019	\$265.31	10/22/2019	
119145	MOSERHEI000	MOSER, HEIDI	R	10/22/2019	\$12.00	10/22/2019	
119146	NORTHLAN002	NORTHLAND COLLEGE-EGF	R	10/22/2019	\$2,500.00	10/22/2019	
119147	RADCLBOB001	RADCLIFF, BOBBI GAYLE	R	10/22/2019	\$440.00	10/22/2019	
119148	STRANDEN001	STRANDLUND, DENNIS	R	10/22/2019	\$223.22	10/22/2019	
119149	TIME FOR000	TIME FOR KIDS	R	10/22/2019	\$89.10	10/22/2019	
119150	B&BPLUMB001	B&B PLUMBING AND HEATING	R	10/25/2019	\$758.61	10/25/2019	
119151	BALLAJEF000	BALLARD, JEFF	R	10/25/2019	\$47.58	10/25/2019	
119152	BOROWTRA001	BOROWICZ, TRACY F.	R	10/25/2019	\$26.00	10/25/2019	
119153	CENTUELI001	CENTURY ELECTRIC INC	R	10/25/2019	\$597.00	10/25/2019	
119154	COLEPIN001	COLEPAPERS INC	R	10/25/2019	\$441.80	10/25/2019	
119155	CULINEX 000	CULINEX	R	10/25/2019	\$353.82	10/25/2019	
119156	EDUCATIO007	EDUCATIONAL DEVELOPMENT	C	10/25/2019	\$945.26	10/25/2019	
119157	FURTHER 000	FURTHER	R	10/25/2019	\$94.20	10/25/2019	
119158	GINTHCRI000	GINTHER, CRISSY	R	10/25/2019	\$52.00	10/25/2019	
119159	GRINDELA000	GRINDELAND FLOORING 7 MAS	R	10/25/2019	\$783.25	10/25/2019	
119160	HAABYANN001	HAABY, ANN	R	10/25/2019	\$305.00	10/25/2019	
119161	HAWKINS 000	HAWKINS INC	R	10/25/2019	\$661.29	10/25/2019	
119162	INTERSTA000	INTERSTATE BILLING SERVIC	R	10/25/2019	\$939.40	10/25/2019	
119163	JOHN R G000	JOHN R GREEN	R	10/25/2019	\$398.58	10/25/2019	
119164	JOHNSON 001	JOHNSON CONTROLS FIRE PRO	R	10/25/2019	\$429.23	10/25/2019	
119165	JOHNSROB003	JOHNSON, ROBERT	R	10/25/2019	\$265.00	10/25/2019	
119166	JUNIOR L000	JUNIOR LIBRARY GUILD	R	10/25/2019	\$1,868.50	10/25/2019	
119167	PITNEY B001	PITNEY BOWES GLOBAL FINAN	R	10/25/2019	\$975.18	10/25/2019	
119168	R&RSPECI001	R R SPECIALTIES OF WI INC	R	10/25/2019	\$844.25	10/25/2019	
119169	REGION 6003	REGION 6A	R	10/25/2019	\$2,559.00	10/25/2019	
119170	RESOURCE000	RESOURCES FOR EDUCATORS	R	10/25/2019	\$124.50	10/25/2019	
119171	RODNEY B000	RODNEY BERGSTROM/ROSO CLE	R	10/25/2019	\$615.00	10/25/2019	
119172	SUPSCHOO001	SUPREME SCHOOL SUPPLY CO	R	10/25/2019	\$144.33	10/25/2019	

Cash Posting

Check #	Payee Key	Payee Name	T	Check Date	Check Amount	Date	Stmnt Date
BONK CITIZENS BANK							
*****Continued*****							
119173	TRIANELI001	TRIANGLE ELECTRIC INC.	R	10/25/2019	\$8,355.24	10/25/2019	
119174	U-LINE 000	U-LINE	R	10/25/2019	\$358.45	10/25/2019	
119175	US FOODS000	US FOODSERVICE, INC	R	10/25/2019	\$5,696.53	10/25/2019	
119176	USBANKDS001	US BANK	R	10/25/2019	\$3,615.91	10/25/2019	
119177	VOCABULA000	VOCABULARYSPELLINGCITY.CO	R	10/25/2019	\$270.00	10/25/2019	
119178	ZISKAWAY000	ZISKA, WAYNE	R	10/25/2019	\$1,250.00	10/25/2019	
119179	CITISTBA001	CITIZENS STATE BANK	R	10/28/2019	\$80.00	10/28/2019	
119180	BRATETAM001	BRATENG, TAMMY L.	R	10/29/2019	\$573.28	10/29/2019	
119181	EDUCATIO007	EDUCATIONAL DEVELOPMENT C	R	10/29/2019	\$1,802.06	10/29/2019	
119182	FIRST 001	FIRST	R	10/29/2019	\$5,000.00	10/29/2019	
119183	FOOD SER001	FOOD SERVICE DEPARTMENT	R	10/29/2019	\$416.16	10/29/2019	
119184	JOHN R G000	JOHN R GREEN	R	10/29/2019	\$152.34	10/29/2019	
119185	LONE STA000	LONE STAR PERCUSSION	R	10/29/2019	\$859.64	10/29/2019	
119186	MN ENERG000	MN ENERGY RESOURCES CORP	R	10/29/2019	\$301.33	10/29/2019	
119187	MN STATE010	MN STATE COMMUNITY & TECH	R	10/29/2019	\$4,800.00	10/29/2019	
119188	NELSORAN001	NELSON, RANDY	R	10/29/2019	\$168.00	10/29/2019	
119189	SECT8A T001	SECTION 8A	R	10/29/2019	\$90.00	10/29/2019	
119190	SJOBECAT001	SJOBORG'S CABLE TV	R	10/29/2019	\$205.28	10/29/2019	
119191	THE BUIL000	THE BUILDING CENTER	R	10/29/2019	\$1,034.65	10/29/2019	
119192	ULVINBET000	ULVIN, BETH	R	10/29/2019	\$230.40	10/29/2019	
119193	VERIZON 000	VERIZON WIRELESS	R	10/29/2019	\$297.65	10/29/2019	
119194	VOLL MAR001	VOLL, MARY KAY	R	10/29/2019	\$93.12	10/29/2019	
119195	MARKSGAR000	MARKSTROM, GARY	R	10/31/2019	\$40.00	10/31/2019	
119196	SECT8A T001	SECTION 8A	R	10/31/2019	\$300.00	10/31/2019	
191001	CITIZESB001	CITIZENS STATE BANK	M	10/31/2019	\$25.00	10/31/2019	10/31/2019
191002	CITIFLEX001	CITIZENS STATE BANK	M	10/31/2019	\$153.00	10/31/2019	10/31/2019

Number Of Checks: 231 \$763,090.16

Total Checks: 231 \$763,090.16

Totals: Bank Total \$\$

BONK \$763,090.16

***** End of report *****

**INDEPENDENT SCHOOL DISTRICT NO. 682
ROSEAU, MINNESOTA**

AUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2019

INDEPENDENT SCHOOL DISTRICT NO. 682
ROSEAU, MINNESOTA
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ROSEAU, MINNESOTA
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**INDEPENDENT SCHOOL DISTRICT NO. 682
ROSEAU, MINNESOTA
ROSTER OF SCHOOL OFFICIALS
June 30, 2019**

Peter Kvien	Chairperson
Vonda Danielson	Vice Chairperson
Thor Didrikson	Clerk
Micky Hulst	Treasurer
Tim Fugleberg	Director
Jodee Haugen	Director
Larry Guggisberg (through June 30, 2019)	Superintendent
Thomas A. Jerome (effective July 1, 2019)	Superintendent

INDEPENDENT AUDITOR'S REPORT

To the Board of Education
Independent School District No. 682
Roseau, Minnesota

Report on the Financial Statements

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. 682, as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

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. 682, as of June 30, 2019, 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.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, schedule of changes in the District's total OPEB liability and related ratios, schedule of District contributions, schedule of District's share of net pension liability, and notes to required supplementary information as listed in the table of contents as required supplementary information be presented to supplement the basic financial statements. Such information, 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.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The combining statements, schedule of changes in fund balances, and compliance table as listed in the table of contents as supplementary information are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining statements, schedule of changes in fund balances, and compliance table, are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining statements, schedule of changes in fund balances, and compliance table are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 12, 2019 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.



BRADY, MARTZ & ASSOCIATES, P.C.
Thief River Falls, Minnesota

November 12, 2019

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**INDEPENDENT SCHOOL DISTRICT NO. 682
ROSEAU, MINNESOTA
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2019**

This section of Independent School District No. 682's annual financial report presents its discussion and analysis of the District's financial performance during the fiscal year ended June 30, 2019. Please read it in conjunction with the District's financial statements, which immediately follow this section.

Financial Highlights

Key financial highlights for the 2018-2019 fiscal year include the following:

- The general fund balance decreased \$9,742 during the 2018-2019 school year.

Overview of the Financial Statements

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

- The first two statements are *district-wide financial statements* that provide both *short-term* and *long-term* information about the District's *overall* financial status.
- The remaining statements are *fund financial statements* that focus on *individual parts* of the District, reporting the District's operations in *more detail* than the district-wide statements.
 - o 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.
 - o The *fiduciary fund* statement provides information about the financial relationships in which the District acts solely as an agent for the benefit of others.

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

District-wide Statements

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

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

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

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

**INDEPENDENT SCHOOL DISTRICT NO. 682
ROSEAU, MINNESOTA
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2019**

- *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 two kinds of funds:

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

The District maintains five individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund and the debt service fund, both of which are considered to be major funds. Data from the other three governmental funds are combined into a single, aggregated presentation. Individual fund data is provided in the form of combining statements elsewhere in this report.

- Fiduciary funds: The District is the fiduciary for assets that belong to the student activity and student assistance funds. The District is responsible for ensuring that the assets reported in these funds are used only for their intended purposes and by those to whom the assets belong. The District excludes the activities from the district-wide financial statements because it cannot use the assets to finance its operations.

**INDEPENDENT SCHOOL DISTRICT NO. 682
ROSEAU, MINNESOTA
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2019**

Financial Analysis of the District as a Whole

Net Position

The District's combined net position was \$(3,658,542) on June 30, 2019 (see details in Table A-1). This was an increase of 53.8 percent from the prior year.

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

	<u>2019</u>	<u>2018</u>	<u>Total Percentage Change</u>
Current and Other Assets	\$ 6,390,330	\$ 5,954,595	7.3 %
Capital Assets	<u>16,913,081</u>	<u>16,986,474</u>	(0.4)
Total Assets	<u>23,303,411</u>	<u>22,941,069</u>	1.6
Deferred Outflows of Resources	9,388,611	12,496,754	(24.9)
Long-Term Liabilities	20,241,968	35,364,748	(42.8)
Other Liabilities	<u>1,435,463</u>	<u>1,314,405</u>	9.2
Total Liabilities	<u>21,677,431</u>	<u>36,679,153</u>	(40.9)
Deferred Inflows of Resources	<u>14,673,133</u>	<u>6,675,615</u>	119.8
Net Position			
Net Investment in Capital Assets	4,303,128	3,458,335	24.4
Restricted	1,641,931	730,934	124.6
Unrestricted	<u>(9,603,601)</u>	<u>(12,106,214)</u>	20.7
Total Net Position	<u>\$ (3,658,542)</u>	<u>\$ (7,916,945)</u>	53.8 %

**INDEPENDENT SCHOOL DISTRICT NO. 682
ROSEAU, MINNESOTA
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2019**

Change in Net Position

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

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

	2019	2018	Total Percentage Change
Revenues			
Program Revenues			
Charges for Services	\$ 448,185	\$ 534,458	(16.1) %
Operating Grants and Contributions	2,782,469	3,199,376	(13.0)
Capital Grants and Contributions	224,768	330,067	(31.9)
General Revenues			
Property Taxes	2,606,111	2,740,129	(4.9)
Unrestricted State Aid	10,005,502	9,695,329	3.2
Other Sources	76,920	57,585	33.6
Total Revenues	<u>16,143,955</u>	<u>16,556,944</u>	(2.5)
Expenses			
Administration	730,669	612,467	19.3
District Support Services	275,735	250,603	10.0
Elementary & Secondary Regular Instruction	2,730,309	8,394,593	(67.5)
Vocational Education Instruction	292,100	307,025	(4.9)
Special Education Instruction	2,244,856	2,123,677	5.7
Community Education and Services	461,960	427,219	8.1
Instructional Support Services	688,755	1,213,075	(43.2)
Pupil Support Services	1,542,395	1,655,667	(6.8)
Sites and Buildings	1,852,125	1,444,932	28.2
Fixed Costs	50,874	54,135	(6.0)
Interest on Long-Term Debt	287,952	308,943	(6.8)
Depreciation - Unallocated	727,822	740,406	(1.7)
Total Expenses	<u>11,885,552</u>	<u>17,532,742</u>	(32.2)
Change in Net Position	4,258,403	(975,798)	536.4
Net Position - Beginning	<u>(7,916,945)</u>	<u>(6,941,147)</u>	(14.1)
Net Position - Ending	\$ <u>(3,658,542)</u>	\$ <u>(7,916,945)</u>	53.8 %

The District's total revenues were \$16,143,955 for the year ended June 30, 2019. Property taxes and unrestricted state aid payments accounted for 95 percent of total revenue for the year.

The total cost of all programs and services was \$11,885,552. The District's expenses are predominantly related to educating and caring for students.

INDEPENDENT SCHOOL DISTRICT NO. 682
ROSEAU, MINNESOTA
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2019

Total revenues surpassed expenses, increasing net position \$4,258,403 over last year. For the year ended June 30, 2019, 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 \$2,902,316. For the year ended June 30, 2018, 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 \$2,647,201.

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

Table A-3 presents these net costs.

Table A-3
Net Cost of Governmental Activities

	Total Cost of Services		Total Percentage Change	Net Cost of Services		Total Percentage Change
	2019	2018		2019	2018	
Expenses						
Administration	\$ 730,669	\$ 612,467	19.3 %	\$ 685,860	\$ 571,135	20.1 %
District Support Services	275,735	250,603	10.0	275,735	250,603	10.0
Elementary & Secondary						
Regular Instruction	2,730,309	8,394,593	(67.5)	2,229,248	7,479,391	(70.2)
Vocational Education Instruction	292,100	307,025	(4.9)	261,838	268,496	(2.5)
Special Education Instruction	2,244,856	2,123,677	5.7	814,709	691,194	17.9
Community Education and Services	461,960	427,219	8.1	264,902	237,319	11.6
Instructional Support Services	688,755	1,213,075	(43.2)	592,843	1,023,421	(42.1)
Pupil Support Services	1,542,395	1,655,667	(6.8)	1,096,641	1,173,165	(6.5)
Sites and Buildings	1,852,125	1,444,932	28.2	1,141,706	670,633	70.2
Fixed Costs	50,874	54,135	(6.0)	50,874	54,135	(6.0)
Interest on Long-Term Debt	287,952	308,943	(6.8)	287,952	308,943	(6.8)
Depreciation - Unallocated	727,822	740,406	(1.7)	727,822	740,406	(1.7)
	<u>\$ 11,885,552</u>	<u>\$ 17,532,742</u>	(32.2) %	<u>\$ 8,430,130</u>	<u>\$ 13,468,841</u>	(37.4) %

Financial Analysis of the District's Funds

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

Table A-4
Major Funds

	Fund Balance		Increase (Decrease)	Percentage Increase (Decrease)
	2019	2018		
Governmental Funds				
General Fund	\$ 2,374,045	\$ 2,364,303	\$ 9,742	0.4 %
Debt Service Fund	1,372,028	776,331	595,697	76.7

INDEPENDENT SCHOOL DISTRICT NO. 682
ROSEAU, MINNESOTA
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2019

General Fund

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

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

Table A-5
General Fund Revenue

	<u>2019</u>	<u>2018</u>	<u>Amount of Increase (Decrease)</u>	<u>Percent Increase (Decrease)</u>
Local Sources				
Property Taxes	\$ 1,344,890	\$ 1,209,733	\$ 135,157	11.2 %
Interest Earnings	28,017	9,654	18,363	190.2
Other	173,010	239,693	(66,683)	(27.8)
State Sources	11,286,597	11,115,328	171,269	1.5
Federal Sources	431,983	448,587	(16,604)	(3.7)
Total General Fund Revenue	<u>\$ 13,264,497</u>	<u>\$ 13,022,995</u>	<u>\$ 241,502</u>	1.9 %

Total general fund revenue increased by \$241,502 or 1.9 percent from the previous year. Basic general education revenue is determined by a state per student funding formula. Other state-authorized revenue, including excess levy referendum and the property tax shift, involve an equalized mix of property tax and state aid revenue. Therefore, the mix of property tax and state aid can change significantly from year to year without any net change on revenue.

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

Table A-6
General Fund Expenditures

	<u>2019</u>	<u>2018</u>	<u>Amount of Increase (Decrease)</u>	<u>Percent Increase (Decrease)</u>
Salaries	\$ 7,952,080	\$ 7,587,151	\$ 364,929	4.8 %
Employee Benefits	2,450,274	2,155,840	294,434	13.7
Purchased Services	1,594,609	1,361,281	233,328	17.1
Supplies and Materials	936,954	953,316	(16,362)	(1.7)
Capital Expenditures	197,208	876,198	(678,990)	(77.5)
Other Expenditures	67,246	63,031	4,215	6.7
Total General Fund Expenditures	<u>\$ 13,198,371</u>	<u>\$ 12,996,817</u>	<u>\$ 201,554</u>	1.6 %

Total general fund expenditures increased \$201,554 or 1.6 percent from the previous year.

**INDEPENDENT SCHOOL DISTRICT NO. 682
ROSEAU, MINNESOTA
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2019**

General Fund Budgetary Highlights

During the year, the District did not amend the budget.

The District's final budget for the general fund anticipated that revenues and other financing sources would exceed expenditures and other financing uses by \$65,428 . The actual results for the year show a \$9,742 surplus.

Capital Assets and Debt Administration

Capital Assets

Note 4 to the financial statements presents an analysis of capital assets transactions occurring during the year ended June 30, 2019. Additions totaling \$818,634 consisted primarily of exterior door and restroom upgrades, hallway door fire rated replacement, water heaters, board room A/C unit, servers, copiers, gym risers, piano, kitchen serving system, van, and bus. Disposals of \$126,446 consisted of copiers, a bus, and two vans.

Long-Term Debt

At year-end, the District had \$12,609,953 of long-term debt. This consisted of bonded indebtedness of \$12,150,000 and unamortized premium of \$459,953. Note 7 to the financial statements presents details and payment provisions of these items.

Factors Bearing on the District's Future

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

- Capital Loan Incentive.
- Student enrollment.
- Health insurance costs.
- Uncertainty as to state funding.
- Building costs and maintenance.

Contacting the District's Financial Management

This financial report is designed to provide the District's citizens, taxpayers, customers, investors, and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Administration Offices, Independent School District No. 682, 509 3rd St. N.E., Roseau, MN 56751.

INDEPENDENT SCHOOL DISTRICT NO. 682
ROSEAU, MINNESOTA
STATEMENT OF NET POSITION
June 30, 2019

GOVERNMENTAL ACTIVITIES

ASSETS

Cash and Investments	\$ 4,023,922
Accounts Receivable	3,132
Property Taxes Receivable, Net	1,315,063
Due From Department of Education	1,011,275
Due From Federal Govt. - DOE	21,932
Inventory	15,006
Capital Assets	
Land	867,888
Construction in Process	18,843
Other Capital Assets, Net of Depreciation	16,026,350

TOTAL ASSETS	<u>23,303,411</u>
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DEFERRED OUTFLOWS OF RESOURCES

Cost Sharing Defined Benefit Pension Plan	9,351,808
Other Postemployment Benefit	36,803

TOTAL DEFERRED OUTFLOWS OF RESOURCES	<u>9,388,611</u>
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LIABILITIES

Accounts Payable	146,549
Payroll Liabilities	131,788
Due To Other MN Districts	22,414
Interest Payable	136,526
Long-Term Liabilities Due Within One Year	998,186
Long-Term Liabilities	
Bonds, Net Unamortized Premiums	12,609,953
Vacation Payable	57,000
Other Postemployment Benefit Liability	463,290
Net Pension Liability	8,109,911
Less Amounts Due Within One Year	(998,186)
Total Long-Term Liabilities	<u>20,241,968</u>

TOTAL LIABILITIES	<u>21,677,431</u>
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DEFERRED INFLOWS OF RESOURCES

Property Taxes Levied - Subs. Years	2,450,963
Cost Sharing Defined Benefit Pension Plan	12,222,170

TOTAL DEFERRED INFLOWS OF RESOURCES	<u>14,673,133</u>
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NET POSITION

Net Investment in Capital Assets	4,303,128
Restricted For:	
LTFM	242,591
Operating Capital	126,588
Debt Service	1,235,502
Food Service	23,504
Community Service	13,744
Unrestricted	<u>(9,603,599)</u>

TOTAL NET POSITION	<u>\$ (3,658,542)</u>
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The notes to the basic financial statements are an integral part of this statement.

INDEPENDENT SCHOOL DISTRICT NO. 682
ROSEAU, MINNESOTA
STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2019

Functions/Programs	Expenses	Program Revenues			Net
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	(Expense) Revenue and Changes in Net Position
GOVERNMENTAL ACTIVITIES					
Administration	\$ 730,669	\$ 256	\$ 44,553	\$	\$ (685,860)
District Support Services	275,735				(275,735)
Elementary & Secondary					
Regular Instruction	2,730,309	139,080	286,172	75,809	(2,229,248)
Vocational Education Instruction	292,100		30,262		(261,838)
Special Education Instruction	2,244,856	8,943	1,421,204		(814,709)
Community Education and Services	461,960	103,646	93,412		(264,902)
Instructional Support Services	688,755			95,912	(592,843)
Pupil Support Services	1,542,395	188,888	256,866		(1,096,641)
Sites and Buildings	1,852,125	7,372	650,000	53,047	(1,141,706)
Fixed Costs	50,874				(50,874)
Interest on Long-Term Debt	287,952				(287,952)
Depreciation - Unallocated	727,822				(727,822)
TOTAL GOVERNMENTAL ACTIVITIES	\$ 11,885,552	\$ 448,185	\$ 2,782,469	\$ 224,768	(8,430,130)
GENERAL REVENUES					
Taxes					
Property Taxes, Levied for General Purposes					1,354,866
Property Taxes, Levied for Community Education and Services					197,229
Property Taxes, Levied for Debt Services					1,054,016
Unrestricted State Aid					10,005,502
Unrestricted Investment Earnings					28,017
Sale of Capital Assets					5,750
Other General Revenue					43,153
TOTAL GENERAL REVENUES					12,688,533
Change in Net Position					4,258,403
Net Position - Beginning					(7,916,945)
Net Position - Ending					\$ (3,658,542)

The notes to the basic financial statements are an integral part of this statement.

INDEPENDENT SCHOOL DISTRICT NO. 682
ROSEAU, MINNESOTA
BALANCE SHEET - GOVERNMENTAL FUNDS
June 30, 2019

	General Fund	Debt Service Fund	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS				
Cash and Investments	\$ 2,081,711	\$ 1,888,919	\$ 53,292	\$ 4,023,922
Accounts Receivable	3,132			3,132
Current Property Taxes Receivable	606,076	671,621	38,660	1,316,357
Delinquent Property Taxes Receivable	65,511	22,154	2,041	89,706
Due From Department of Education	979,391	22,257	9,627	1,011,275
Due From Federal Govt. - DOE	21,932			21,932
Due From Other Funds	37,791			37,791
Inventory			15,006	15,006
TOTAL ASSETS	\$ 3,795,544	\$ 2,604,951	\$ 118,626	\$ 6,519,121
LIABILITIES				
Accounts Payable	\$ 40,929	\$	\$ 105,620	\$ 146,549
Due To Other Funds			37,791	37,791
Due To Other MN Districts	22,414			22,414
Payroll Liabilities	131,788			131,788
TOTAL LIABILITIES	195,131		143,411	338,542
DEFERRED INFLOWS OF RESOURCES				
Unavailable Revenue - Delinquent Taxes	65,511	22,154	2,041	89,706
Property Taxes Levied - Subs. Years	1,160,857	1,210,769	79,337	2,450,963
TOTAL DEFERRED INFLOWS OF RESOURCES	1,226,368	1,232,923	81,378	2,540,669
FUND BALANCES				
Nonspendable for Inventory			15,006	15,006
Restricted for LTFM	242,591			242,591
Restricted for Operating Capital	126,588			126,588
Restricted for Max Effort Loan		1,039,120		1,039,120
Restricted for Debt Service		332,908		332,908
Restricted for Food Service			8,498	8,498
Restricted for Community Service			13,744	13,744
Committed for Severance	95,000			95,000
Assigned for Building Expansion	100,000			100,000
Assigned for Capital Project	140,000			140,000
Unassigned	1,669,866		(143,411)	1,526,455
TOTAL FUND BALANCES	2,374,045	1,372,028	(106,163)	3,639,910
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 3,795,544	\$ 2,604,951	\$ 118,626	\$ 6,519,121

The notes to the basic financial statements are an integral part of this statement.

INDEPENDENT SCHOOL DISTRICT NO. 682**ROSEAU, MINNESOTA****RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS TO THE STATEMENT OF
NET POSITION****June 30, 2019**

Total fund balances - governmental funds \$ 3,639,910

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

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

Cost of capital assets	42,018,301
Less accumulated depreciation	(25,105,220)

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.

9,388,611

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.

Bonds	(12,150,000)
Vacation payable	(57,000)
Unamortized premiums	(459,953)
Other postemployment benefit liability	(463,290)
Net pension liability	(8,109,911)

Deferred inflows of resources relating to the cost sharing defined benefit plans in the governmental activities are not financial resources and, therefore, are not reported in the governmental funds.

(12,222,170)

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

89,706

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

(91,000)

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

(136,526)

Net position of governmental activities \$ (3,658,542)

The notes to the basic financial statements are an integral part of this statement.

INDEPENDENT SCHOOL DISTRICT NO. 682**ROSEAU, MINNESOTA****STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES –
GOVERNMENTAL FUNDS****For the Year End June 30, 2019**

	General Fund	Debt Service Fund	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES				
Local Property Tax Levies	\$ 1,344,890	\$ 1,054,673	\$ 196,735	\$ 2,596,298
Other Local & County Revenues	201,027	15,650	114,938	331,615
Revenue From State Sources	11,286,597	742,159	779,552	12,808,308
Revenue From Federal Sources	431,983		219,125	651,108
Sale/Other Conversion of Asset			187,744	187,744
TOTAL REVENUES	13,264,497	1,812,482	1,498,094	16,575,073
EXPENDITURES				
Current:				
Administration	730,669			730,669
District Support Services	275,735			275,735
Elementary & Secondary				
Regular Instruction	6,004,503			6,004,503
Vocational Education Instruction	288,605			288,605
Special Education Instruction	2,244,856			2,244,856
Community Education and Services			461,960	461,960
Instructional Support Services	622,971			622,971
Pupil Support Services	1,009,124		469,195	1,478,319
Sites and Buildings	1,771,030		91,544	1,862,574
Fixed Costs	53,670	1,022		54,692
Debt Service:				
Principal		865,000		865,000
Interest		350,763		350,763
Capital Outlay	197,208		666,090	863,298
TOTAL EXPENDITURES	13,198,371	1,216,785	1,688,789	16,103,945
Revenues Over (Under) Expenditures	66,126	595,697	(190,695)	471,128
OTHER FINANCING SOURCES (USES)				
Transfer In			62,134	62,134
Transfer Out	(62,134)			(62,134)
Sale of Capital Assets	5,750			5,750
TOTAL OTHER FINANCING SOURCES (USES)	(56,384)		62,134	5,750
Net Change in Fund Balances	9,742	595,697	(128,561)	476,878
Fund Balances - Beginning	2,364,303	776,331	22,398	3,163,032
Fund Balances - Ending	\$ 2,374,045	\$ 1,372,028	\$ (106,163)	\$ 3,639,910

The notes to the basic financial statements are an integral part of this statement.

INDEPENDENT SCHOOL DISTRICT NO. 682**ROSEAU, MINNESOTA****RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
For the Year End June 30, 2019**

Total net change in fund balances - governmental funds \$ 476,878

Amounts reported for the 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 are allocated over the estimated useful lives as depreciation expense.

Capital outlays	818,634
Depreciation expense	(892,027)

Change in net pension liability	14,118,296
---------------------------------	------------

Changes in deferred outflows and inflows of resources related to other postemployment benefit liability.	8,681
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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.	865,000
--	---------

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 governmental 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 when the debt is first issued, whereas this amount is deferred and amortized in the statement of activities.

	62,810
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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.	9,813
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Changes in deferred outflows and inflows of resources related to net pension liability	(11,215,980)
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Recognition of additional pension expense and grant revenue for the District's proportionate share of the State of Minnesota's contribution to the PERA and TRA.

In the statement of activities, certain expenses are measured by the amounts earned during the year. In the governmental funds, however, expenditures for these items are measured by the amount of financial resources used (essentially, the amounts paid.)

Vacation payable	8,500
Severance payable	25,000
Other postemployment benefit liability	<u>(27,202)</u>

Change in net position of governmental activities	\$ <u><u>4,258,403</u></u>
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The notes to the basic financial statements are an integral part of this statement.

INDEPENDENT SCHOOL DISTRICT NO. 682
ROSEAU, MINNESOTA
STATEMENT OF FIDUCIARY NET POSITION
June 30, 2019

	Student Assistance Agency Fund	Student Activity Agency Fund
ASSETS		
Cash	\$ 8,037	\$ 57,428
LIABILITIES		
Due to Organizations	8,037	57,428
NET POSITION	\$	\$

The notes to the basic financial statements are an integral part of this statement.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Basis of Presentation

The financial statements of Independent School District No. 682 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.

Extracurricular student activities are carried on primarily by student participants under the guidance of an adult and are generally conducted outside of school hours. In accordance with Minnesota Statutes, the District's school board has elected not to control or be otherwise financially accountable with respect to the underlying extracurricular activities. The School Board does have fiduciary responsibility for the student activities. Accordingly, the extracurricular student activity accounts are presented as an agency fund in these financial statements.

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 non-fiduciary activities of the reporting government as a whole. These statements include all the financial activities of the District.

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

The District applies restricted resources first when an expense is incurred for purposes for which both restricted and unrestricted net assets 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.

D. Measurement Focus and Basis of Accounting

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

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

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

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

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

Description of Funds

The existence of the various District funds has been established by the State of Minnesota, Department of Education. Each fund is accounted for as an independent entity. A description of the funds included in this report 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 including pupil transportation and capital outlay activities, which were previously (prior to July 1, 1996) accounted for in separate special revenue funds.

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

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:

INDEPENDENT SCHOOL DISTRICT NO. 682
ROSEAU, MINNESOTA
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2019

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.

Building Construction Fund – Accounts for resources used for the acquisition and construction of major capital facilities.

Fiduciary Fund

Agency Fund – Accounts for cash held by the District as the agent for student activity and student assistance funds.

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

E. Specific Account Information

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

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

When fair value measurements are required, various data is used in determining those values. 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 2018 which are not payable until 2019, 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).

INDEPENDENT SCHOOL DISTRICT NO. 682
ROSEAU, MINNESOTA
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2019

The majority of the revenue in the general fund is determined annually by statutory funding formulas. The total revenue allowed by these formulas is then allocated between property taxes and state aids by the legislature based on education funding priorities. Changes in this allocation are periodically accompanied by a change in property tax revenue recognition referred to as the "tax shift."

Taxes which remain unpaid are classified as delinquent taxes receivable. Revenue from these delinquent property taxes that is not collected within 60 days of year-end is deferred in the fund based financial statements because it is not known to be available to finance the operations of the District in the current year. The allowance for uncollectible taxes is \$91,000.

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 capital assets are recorded at acquisition value at the date of donation. The District maintains a threshold level of \$5,000 or more for capitalizing capital assets. Expenditures for major additions and improvements that extend the useful lives of property and equipment are capitalized. Routine expenditures for repairs and maintenance are charged to expense as incurred.

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

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

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

Vacation Payable – It is the District's policy to permit employees to accumulate earned but unused vacation. All vacation pay is accrued when incurred in the district-wide financial statements. A liability for these amounts is reported in the governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

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.

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NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2019

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.

PERA has a special funding situation created by direct aid contributions of \$16 million made by the State of Minnesota to the fund in 2018.

TRA has a special funding situation created by direct aid contributions made by the State of Minnesota, City of Minneapolis and Minneapolis School District. The direct aid is a result of the merger of the Minneapolis Teachers Retirement Fund Association merger into TRA in 2006. A second direct aid source is from the State of Minnesota for the merger of the Duluth Teacher's Retirement Fund Association (DTRFA) in 2015. Additional information can be found in Note 5.

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

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The District has three 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 these amounts represent property tax revenue levied for a subsequent period. The third item, *Cost Sharing Defined Benefit Pension Plan*, represents actuarial differences within PERA and TRA pension plans.

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

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

INDEPENDENT SCHOOL DISTRICT NO. 682
ROSEAU, MINNESOTA
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2019

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.

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.

F. Use of Estimates

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

NOTE 2 DEFICIT FUND BALANCE

The building construction fund had a deficit fund balance of \$143,411 as of June 30, 2019. The deficit is expected to be eliminated through future revenue or a transfer from the general fund.

NOTE 3 DEPOSITS AND INVESTMENTS

The District maintains a cash account at its depository bank. Investments are carried at fair value. The District considers certificates of deposit to be cash.

The District's interest income for the year ended June 30, 2019, was \$28,017.

INDEPENDENT SCHOOL DISTRICT NO. 682
ROSEAU, MINNESOTA
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2019

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

	Governmental Activities	Fiduciary	Total
Cash	\$ 2,969,138	\$ 65,465	\$ 3,034,603
Investments	1,054,784		1,054,784
Total	\$ 4,023,922	\$ 65,465	\$ 4,089,387

<u>Investment Type</u>	<u>Fair Value (Level 1)</u>
External Investment Pool - Minnesota School District Liquid Asset Fund	\$ 1,054,784

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

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

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

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

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

INDEPENDENT SCHOOL DISTRICT NO. 682
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NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2019

(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.

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

Custodial Credit Risk - Deposits – The District does not have a policy for custodial credit risk. In accordance with Minnesota Statutes, the District maintains deposits at those depository banks authorized by the District's board, all of which are members of the Federal Reserve System. Minnesota Statutes require that all district deposits be protected by insurance, surety bond, or collateral. The market value of collateral pledged must equal 110 percent of the deposits not covered by insurance or bonds. As of June 30, 2019, the District was not exposed to custodial credit risk.

Custodial Credit Risk - Investments - The investment in the Minnesota School District Liquid Asset Fund is not subject to the credit risk classifications as noted in paragraph 9 of GASB Statement 40.

NOTE 4 CAPITAL ASSETS

Capital asset activity for the fiscal year ended June 30, 2019, was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Capital Assets, Not Being Depreciated:				
Land	\$ 511,000	\$ 356,888	\$	\$ 867,888
Construction in Process	<u>1,111,672</u>	<u>18,843</u>	<u>1,111,672</u>	<u>18,843</u>
Total Capital Assets, Not Being Depreciated	<u>1,622,672</u>	<u>375,731</u>	<u>1,111,672</u>	<u>886,731</u>
Capital Assets, Being Depreciated:				
Buildings	35,888,587	1,296,098		37,184,685
Equipment	<u>3,814,854</u>	<u>258,477</u>	<u>126,446</u>	<u>3,946,885</u>
Total Capital Assets, Being Depreciated	<u>39,703,441</u>	<u>1,554,575</u>	<u>126,446</u>	<u>41,131,570</u>
Less Accumulated Depreciation For:				
Buildings	21,712,692	608,888		22,321,580
Equipment	<u>2,626,947</u>	<u>283,139</u>	<u>126,446</u>	<u>2,783,640</u>
Total Accumulated Depreciation	<u>24,339,639</u>	<u>892,027</u>	<u>126,446</u>	<u>25,105,220</u>
Total Capital Assets, Being Depreciated, Net	<u>15,363,802</u>	<u>662,548</u>		<u>16,026,350</u>
Governmental Activities Capital Assets, Net	<u>\$ 16,986,474</u>	<u>\$ 1,038,279</u>	<u>\$ 1,111,672</u>	<u>\$ 16,913,081</u>

INDEPENDENT SCHOOL DISTRICT NO. 682
ROSEAU, MINNESOTA
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2019

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

Pupil Support Services	\$ 164,205
Unallocated	<u>727,822</u>
Total Depreciation Expense	<u>\$ 892,027</u>

NOTE 5 DEFINED BENEFIT PENSION PLANS - STATEWIDE

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

Disclosures relating to these plans follow:

A. Public Employees Retirement Association

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

General Employees Retirement Plan

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

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

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

Benefit increases are provided to benefit recipients each January. Increases are related to the funding ratio of the plan. General Employees Plan benefit recipients receive a future annual 1.0 percent increase. If the General Employees Plan is at least 90 percent funded for two consecutive years, the benefit increase will revert to 2.5 percent. If, after reverting to a 2.5 percent benefit increase, the funding ratio declines to less than 80 percent for one year or less than 85 percent for two consecutive years, the benefit increase will decrease to 1.0 percent. A benefit recipient who has been receiving a benefit for at least 12 full months as of June 30, will receive a full

INDEPENDENT SCHOOL DISTRICT NO. 682
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increase. Members receiving benefits for at least one month but less than 12 full months as of June 30, will receive a pro rata increase.

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

Coordinated Plan members were required to contribute 6.50 percent of their annual covered salary in fiscal year 2019 and 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, 2019, were \$170,841. The District's contributions were equal to the required contributions for each year as set by state statute.

Pension Costs – At June 30, 2019, the District reported a liability of \$1,769,681 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 \$57,967. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District's proportionate share of the net pension liability was based on the District's contributions received by PERA during the measurement period for employer payroll paid dates from July 1, 2017, through June 30, 2018, relative to the total employer contributions received from all of PERA's participating employers. The District's proportionate share was 0.0319% at the end of the measurement period and 0.0330 for the beginning of the period.

District's proportionate share of net pension liability	\$ 1,769,681
State of Minnesota's proportionate share of the net pension liability associated with the District	57,967
Total	<u>\$ 1,827,648</u>

For the year ended June 30, 2019, the District recognized pension expense of (\$8,934) for its proportionate share of General Employee Plan's pension expense. In addition, the District recognized an additional \$13,518 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, 2019, the District reported its proportionate share of General Employees Plan's deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	\$ 48,382	\$ 53,718
Net difference between projected and actual investment earnings		178,716
Changes in actuarial assumptions	175,938	203,536
Changes in proportion		79,985
Contributions paid to PERA subsequent to the measurement date	170,841	
Total	<u>\$ 395,161</u>	<u>\$ 515,955</u>

\$170,841 reported as deferred outflows of resources related to pensions resulting from District contributions to GERF subsequent to the measurement date will be recognized as a reduction of the net pension liability in the

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year ending June 30, 2020. Other amounts reported as deferred outflows and inflows of resources related to GERS pensions will be recognized in pension expense as follows:

Year Ending June 30	Pension Expense Amount
2020	\$ 26,809
2021	(117,220)
2022	(164,286)
2023	(36,938)

Actuarial Assumptions – The total pension liability in the June 30, 2018, actuarial valuation was determined using an individual entry-age normal actuarial cost method and the following actuarial assumptions:

Inflation	2.50% per year
Active Member Payroll Growth	3.25% per year
Investment Rate of Return	7.50%

Salary increases were based on a service-related table. Mortality rates for active members, retirees, survivors and disability beneficiaries were based on RP-2014 tables for males or females, as appropriate, with slight adjustments to fit PERA's experience. Cost of living benefit increases after retirement for retirees are assumed to be 1.25% per year.

Actuarial assumptions used in the June 30, 2018, valuation were based on the results of actuarial experience studies. The most recent six-year experience study in the General Employees Plan was completed in 2015. Economic assumptions were updated in 2017 based on review of inflation and investment return assumptions.

The following changes in actuarial assumptions and plan provisions occurred in 2018:

Changes in Actuarial Assumptions:

- The mortality projection scale was changed from MP-2015 to MP-2017.
- The assumed benefit increase was changed from 1.00 percent per year through 2044 and 2.50 percent per year thereafter to 1.25 percent per year.

Changes in Plan Provisions:

- The augmentation adjustment in early retirement factors is eliminated over a five-year period starting July 1, 2019, resulting in actuarial equivalence after June 30, 2024.
- Interest credited on member contributions decreased from 4.0 percent to 3.0 percent, beginning July 1, 2018.
- Deferred augmentation was changed to 0.00 percent, effective January 1, 2019. Augmentation that has already accrued for deferred members will still apply.
- Contribution stabilizer provisions were repealed.
- Post-retirement benefit increases were changed from 1.0 percent per year with a provision to increase to 2.5 percent upon attainment of 90 percent funding ratio to 50 percent of the Social Security Cost of Living Adjustment, not less than 1.0 percent and not more than 1.5 percent, beginning January 1, 2019.
- For retirements on or after January 1, 2024, the first benefit increase is delayed until the retiree reaches Normal Retirement Age. Does not apply to Rule of 90 retirees, disability benefit recipients, or survivors.
- Actuarial equivalent factors were updated to reflect revised mortality and interest assumptions.

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

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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:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Domestic Stocks	36.00%	5.10%
International Stocks	17.00%	5.30%
Bonds (Fixed Income)	20.00%	0.75%
Alternative Assets (Private Markets)	25.00%	5.90%
Cash	2.00%	0.00%

Discount Rate – The discount rate used to measure the total pension liability in 2018 was 7.50%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and employers will be made at rates set in Minnesota Statutes. Based on these assumptions, the fiduciary net position of the General Employees Fund was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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

District Proportionate Share of NPL		
1% Decrease (6.5%)	Current (7.5%)	1% Increase (8.5%)
\$ 2,875,959	\$ 1,769,681	\$ 856,481

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

B. Teachers Retirement Association

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

Educators employed in Minnesota's public elementary and secondary schools, charter schools, and certain other TRA-covered educational institutions maintained by the state are required to be TRA members (except those employed by St. Paul schools or Minnesota State colleges and universities. Educators first hired by Minnesota State may elect either TRA coverage or coverage through Minnesota State's Individual Retirement Account Plan (IRAP) within one year of eligible employment.

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

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

Tier I Benefits:

<u>Tier I</u>	<u>Step Rate Formula</u>	<u>Percentage</u>
Basic	1 st ten years of service	2.2 percent per year
	All years after	2.7 percent per year
Coordinated	1 st ten years if service years are up to July 1, 2006	1.2 percent per year
	1 st ten years if service years are July 1, 2006 or after	1.4 percent per year
	All other years of service if service years are up to July 1, 2006	1.7 percent per year
	All other years of service if service years are July 1, 2006 or after	1.9 percent per year

With these provisions:

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

or

Tier II Benefits:

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

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

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

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

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Contribution Rate - Per Minnesota Statutes, Chapter 354 sets the contribution rates for employees and employers. Rates for each fiscal year ended June 30, 2017, June 30, 2018, and June 30, 2019, were:

	June 30, 2017		June 30, 2018		June 30, 2019	
	Employee	Employer	Employee	Employer	Employee	Employer
Basic	11.00%	11.50%	11.00%	11.50%	11.00%	11.71%
Coordinated	7.50%	7.50%	7.50%	7.50%	7.50%	7.71%

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

Employer contributions reported in TRA's CAFR	<i>in thousands</i>
Statement of Changes in Fiduciary Net Position	\$ 378,728
Deduct employer contributions not related to future contribution efforts	522
Deduct TRA's contributions not included in allocation	(471)
Total employer contributions	378,779
Total non-employer contributions	35,588
Total contributions reported in <i>Schedule of Employer and Non-Employer Allocations</i>	\$ 414,367

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

Actuarial Assumptions - The total pension liability in the June 30, 2018, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement.

Key Methods and Assumptions Used in Valuation of Total Pension Liability

Actuarial Information

Valuation Date	July 1, 2018
Experience Study	June 5, 2015
	November 6, 2017 (economic assumptions)
Actuarial Cost Method	Entry Age Normal

Actuarial Assumptions:

Investment Rate of Return	7.50%
Price Inflation	2.50%
Wage Growth Rate	2.85% for 10 years and 3.25% thereafter
Projected Salary Increase	2.85 to 8.85 % for 10 years and 3.25 – 9.25% thereafter
Cost of Living Adjustment	1.0% for January 2019 through January 2023, then increasing by 0.1% each year up to 1.5% annually.

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Mortality Assumption

Pre-retirement	RP-2014 white collar employee table, male rates set back six years and female rates set back five years. Generational projection used the MP-2015 scale.
Post-retirement	RP-2014 white collar annuitant table, male rates set back three years and female rates set back three years, with further adjustments of the rates.
Post-disability	RP-2014 disabled retiree mortality table, without adjustment.

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

<u>Asset Class</u>	<u>Allocations as of June 30, 2018</u>	<u>Final Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Domestic Equity	33.00%	36.00%	5.10%
International Equity	16.00%	17.00%	5.30%
Private Markets	25.00%	25.00%	5.90%
Fixed Income	16.00%	20.00%	0.75%
Treasuries	8.00%	0.00%	0.50%
Unallocated Cash	2.00%	2.00%	0.00%

The TRA actuary has determined the average of the expected remaining service lives of all members for fiscal year is 2016 is 6 years. The "Difference Between Expected and Actual Experience" and "Changes of Assumptions" and "Changes in Proportion" use the amortization period of 6 years in the schedule presented. The amortization period for "Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments" is over a period of 5 years as required by GASB 68.

Changes in actuarial assumptions since the 2017 valuation:

- The COLA was reduced from 2.0% each January 1 to 1.0%, effective January 1, 2019. Beginning January 1, 2024, the COLA will increase 0.1% each year until reaching the ultimate rate of 1.5% in January 1, 2028.
- Beginning July 1, 2024, eligibility for the first COLA changes to normal retirement age (age 65 to 66, depending on date of birth). However, members who retire under Rule of 90 and members who are at least age 62 with 30 years of service credit are exempt.
- The COLA trigger provision, which would have increased the COLA to 2.5% if the funded ratio was at least 90% for two consecutive years, was eliminated.
- Augmentation in the early retirement reduction factors is phased out over a five-year period beginning July 1, 2019 and ending June 30, 2024 (this reduces early retirement benefits). Members who retire and are at least 62 with 30 years of service are exempt.
- Augmentation on deferred benefits will be reduced to zero percent beginning July 1, 2019. Interest payable on refunds to members was reduced from 4.0% to 3.0%, effective July 1, 2018. Interest due on payment and purchases from members, employers is reduced from 8.5% to 7.5%, effective July 1, 2018.
- The employer contribution rate is increased each July 1 over the next 6 years, (7.71% in 2018, 7.92% in 2019, 8.13% in 2020, 8.34% in 2021, 8.55% in 2022, and 8.75% in 2023). In addition, the employee contribution rate

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will increase from 7.50% to 7.75% on July 1, 2023. The state provides funding for the higher employer contribution rate through an adjustment in the school aid formula.

Discount Rate - The discount rate used to measure the total pension liability was 7.50 percent. This is an increase from the discount rate at the prior measurement date of 5.12 percent. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the fiscal 2018 contribution rate, contributions from school districts will be made at contractually required rates (actuarially determined), and contributions from the state will be made at current statutorily required rates. Based on those assumptions, the pension plan's fiduciary net position was not projected to be depleted and, as a result, the Municipal Bond Index Rate was not used in the determination of the Single Equivalent Interest Rate (SEIR).

Net Pension Liability - On June 30, 2019, the District reported a liability of \$6,340,230 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District's proportion of the net pension liability was based on the District's contributions to TRA in relation to total system contributions including direct aid from the State of Minnesota, City of Minneapolis, and Minneapolis School District. District proportionate share was 0.1009% at the end of the measurement period and 0.1008% 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	\$	6,340,230
State's proportionate share of the net pension liability associated with the district	\$	595,533

For the year ended June 30, 2019, the District recognized pension expense of (\$2,291,765). It also recognized (\$415,643) as an increase to pension expense for the support provided by direct aid.

On June 30, 2019, the District had deferred resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 78,598	\$ 131,653
Net difference between projected and actual earnings on plan inv.		466,147
Changes in actuarial assumptions	8,397,870	10,803,924
Changes in proportion	31,956	304,491
Contributions paid to TRA subsequent to the measurement date	448,223	
Total	\$ <u>8,956,647</u>	\$ <u>11,706,215</u>

\$448,223 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, 2020. Other amounts reported as deferred outflows and inflows of resources related to TRA pensions will be recognized in pension expense as follows:

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Year Ending June 30	Pension Expense Amount
2020	\$ 610,268
2021	392,872
2022	(21,191)
2023	(2,465,067)
2024	(1,714,673)

Pension Liability Sensitivity - The following presents the net pension liability calculated using the discount rate of 7.5 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 (6.50 percent) or one percentage higher (8.50 percent) than the current rate.

Sensitivity of the Net Pension Liability (NPL) to Changes in the Discount Rate		
1% Decrease (6.5%)	Current (7.5%)	1% Increase (8.5%)
\$ 10,057,530	\$ 6,340,230	\$ 3,268,435

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

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

The District recognized total pension expense of (\$2,300,699) for all of the pension plans in which it participates.

NOTE 6 OTHER POSTEMPLOYMENT BENEFITS

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

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

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

Employees Covered by Benefit Term – At June 30, 2019, the following employees were covered by the benefit terms:

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Inactive plan members or beneficiaries currently receiving benefit payments	6
Active plan members	156
Total Members	<u>162</u>

Total OPEB Liability – The District's total OPEB liability of \$463,290 was measured as of July 1, 2018 and was determined by an actuarial valuation as of July 1, 2017.

Actuarial Assumptions - The total OPEB liability in the July 1, 2017 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.5 percent
Salary increases	3.0 percent, average, including inflation
Healthcare Cost Trend Rates	6.25 percent decreasing to 5.0 percent over 5 years

Mortality rates were based on the RP-2014 White Collar Mortality Tables (de-trended to 2006) and the projected beyond the valuation date using scale MP-2016.

The discount rate is based on the estimated yield of 20-year AA-rated municipal bonds. The overall single discount rate is 3.40%.

In the July 1, 2017 actuarial valuation, the entry age, level percentage of pay actuarial cost method was used.

Changes in the Total OPEB Liability:

	Total OPEB Liability
Balance at 6/30/2018	\$ 436,088
Changes for the year:	
Service Cost	39,624
Interest Cost	15,700
Benefit Payments	<u>(28,122)</u>
Net Changes	<u>27,202</u>
Balance at 6/30/2019	\$ <u>463,290</u>

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate – The following presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using a discount rate that is one percentage point lower (2.4 percent) or one percentage point higher (4.4 percent) than the current rate:

District Total OPEB Liability		
1% Decrease (2.4%)	Current (3.4%)	1% Increase (4.4%)
\$ 494,851	\$ 463,290	\$ 433,056

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Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates – The following presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using healthcare cost trend rates that are one percentage point lower (5.25 percent decreasing to 4.0 percent over 5 years) or one percentage point higher (7.25 percent decreasing to 6.0 percent over 5 years) than the current healthcare cost trend rates:

District Healthcare Cost Trend Rates		
(5.25% decreasing to 4.0% over 5 years)	(6.25% decreasing to 5.0% over 5 years)	(7.25% decreasing to 6.0% over 5 years)
\$ 411,614	\$ 463,290	\$ 524,608

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB – For the year ended June 30, 2019, the District recognized OPEB expense of \$55,324. At June 30, 2019, the District reported outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Employer contributions paid subsequent to the measurement date	\$ 36,803	\$
Total	\$ 36,803	\$

\$36,803 reported as deferred outflows of resources related to OPEB resulting from District contributions to OPEB subsequent to the measurement date will be recognized as a reduction of the total other postemployment benefit liability in the year ending June 30, 2020.

NOTE 7 LONG-TERM LIABILITIES

Changes in the District's long-term liabilities for the year ended June 30, 2019 are as follows:

	Beginning Balance	Additions	Retired	Ending Balance	Due Within One Year
GO School Building					
Refunding Bond	\$ 13,015,000	\$	\$ 865,000	\$ 12,150,000	\$ 945,000
Unamortized Premium	513,139		53,186	459,953	53,186
Total Bonds	13,528,139		918,186	12,609,953	998,186
Vacation Payable	65,500	22,000	30,500	57,000	
Severance Payable	25,000	10,000	35,000		
Total Long-Term Liabilities	\$ 13,618,639	\$ 32,000	\$ 983,686	\$ 12,666,953	\$ 998,186

The District's interest expense for the year ended June 30, 2019 was \$287,952.

Severance and vacation payable are generally liquidated by the general fund.

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A. General Obligation School Building Refunding Bonds

Date of Issue	Net Interest Rate	Maturity Dates	Original Amount	Current Year Retired	Balance 6/30/2019	Amounts Due in 2019-2020	
						Principal	Interest
2016	2.0-3.0%	2020/36	8,395,000	\$ 285,000	\$ 7,860,000	\$ 355,000	\$ 198,964
2017	3.0%	2020/25	5,535,000	580,000	4,290,000	590,000	128,700
				<u>\$ 865,000</u>	<u>\$ 12,150,000</u>	<u>\$ 945,000</u>	<u>\$ 327,664</u>

Annual debt service requirements to maturity are as follows:

Year Ending June 30	G.O. School Building	
	Principal	Interest
2020	\$ 945,000	\$ 327,664
2021	1,000,000	299,313
2022	1,030,000	269,313
2023	740,000	238,413
2024	770,000	216,213
2025-2029	3,080,000	788,813
2030-2034	3,190,000	441,788
2035-2036	<u>1,395,000</u>	<u>57,888</u>
	<u>\$ 12,150,000</u>	<u>\$ 2,639,405</u>

NOTE 9 INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS

The composition of interfund balances as of June 30, 2018 is as follows:

Due to/from other funds:

Receivable Fund	Payable Fund	Amount
General Fund	Nonmajor Governmental Fund	\$ 37,791

The purpose of the interfund loan is to cover the cash shortage in the building construction fund.

Interfund Transfers:

Transfer In	Transfer Out	Amount
Nonmajor Governmental Fund	General Fund	\$ 62,134

The purpose of the transfer is to cover the operating deficit in the community service fund.

NOTE 10 CONTINGENCIES

The District receives significant financial assistance from numerous federal, state, and local governmental agencies in the form of grants and aids. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and are subject to audit by grantor agencies. Any disallowed claims resulting from such audits could become a liability of the general fund

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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, 2019.

NOTE 11 RISK MANAGEMENT

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

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

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

NOTE 12 NEW PRONOUNCEMENTS

GASB Statement No. 84, *Fiduciary Activities*, provides guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. This Statement establishes criteria for identifying fiduciary activities of all state and local governments. The focus of the criteria generally is on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. Separate criteria are included to identify fiduciary component units and postemployment benefit arrangements that are fiduciary activities. The requirements of this Statement are effective for reporting periods beginning after December 15, 2018. Earlier application is encouraged.

GASB Statement No. 87, *Leases*, establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. This Statement requires recognition of certain lease assets and liabilities for leases that were previously classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities. This Statement is effective for reporting periods beginning after December 15, 2019. Earlier application is encouraged.

GASB Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*, establishes accounting requirements for interest cost incurred before the end of a construction period. This Statement requires that interest cost incurred before the end of a construction period be recognized as an expense in the period in which the cost is incurred for financial statements prepared using the economic resources measurement focus. As a result, interest cost incurred before the end of a construction period will not be included in the historical cost of a capital asset reported in a business-type activity or enterprise fund. The requirements of this Statement are effective for reporting periods beginning after December 15, 2019. Earlier application is encouraged.

INDEPENDENT SCHOOL DISTRICT NO. 682
ROSEAU, MINNESOTA
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2019

GASB Statement No. 90, *Majority Equity Interests*, provides guidance for reporting when a government has majority equity interest in legally separate organizations. An equity interest is explicit and measureable if the government has a present or future claim to the net resources of the entity and the method for measuring the government's share of the entity's net resources is determinable. If government's holding of that equity interest meets the definition of an investment, as defined by GASB No. 72, the equity interest should be reported as an investment and measured using the equity method and not as a component unit of the government. If a government's holding of a majority interest in a legally separate organization does not meet the definition of an investment, the holding of the majority equity interest results in the government being financially accountable for the organization and therefore, the government should report the legally separate organization as a component unit. The requirements of this Statement are effective for reporting periods beginning after December 15, 2018. Earlier application is encouraged.

GASB Statement No. 91, *Conduit Debt Obligations*, provides a single method of reporting conduit debt obligations by issuers and eliminates diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. This Statement clarifies the existing definition of a conduit debt obligation; establishes that a conduit debt obligation is not a liability of the issuer; establishes standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and improves required note disclosures. This Statement also addresses arrangements—often characterized as leases—that are associated with conduit debt obligations. The requirements of this Statement are effective for reporting periods beginning after December 15, 2020. Earlier application is encouraged.

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

INDEPENDENT SCHOOL DISTRICT NO. 682
ROSEAU, MINNESOTA
BUDGETARY COMPARISON SCHEDULE FOR THE GENERAL FUND
For the Year Ended June 30, 2019

	Original and Final Budgeted Amounts	Actual	Over (Under) Final Budget
REVENUES			
Local Property Tax Levies	\$ 1,245,864	\$ 1,344,890	\$ 99,026
Other Local & County Revenues	181,634	201,027	19,393
Revenue From State Sources	11,489,229	11,286,597	(202,632)
Revenue From Federal Sources	425,033	431,983	6,950
TOTAL REVENUES	13,341,760	13,264,497	(77,263)
EXPENDITURES			
Current			
Administration	717,026	730,669	13,643
District Support Services	285,296	275,735	(9,561)
Elementary & Secondary			
Regular Instruction	5,863,428	6,004,503	141,075
Vocational Education Instruction	279,081	288,605	9,524
Special Education Instruction	2,250,019	2,244,856	(5,163)
Instructional Support Services	625,977	622,971	(3,006)
Pupil Support Services	1,003,585	1,009,124	5,539
Sites and Buildings	1,793,672	1,771,030	(22,642)
Fixed Costs	184,174	53,670	(130,504)
Capital Outlay	275,574	197,208	(78,366)
TOTAL EXPENDITURES	13,277,832	13,198,371	(79,461)
Revenues Over Expenditures	63,928	66,126	2,198
OTHER FINANCING SOURCES (USES)			
Transfer Out		(62,134)	(62,134)
Sale of Capital Assets	1,500	5,750	4,250
TOTAL OTHER FINANCING SOURCES (USES)	1,500	(56,384)	(57,884)
Net Change in Fund Balances	65,428	9,742	(55,686)
Fund Balances - Beginning	2,364,303	2,364,303	
Fund Balances - Ending	\$ 2,429,731	\$ 2,374,045	\$ (55,686)

The notes to the required supplementary information are an integral part of this statement.

INDEPENDENT SCHOOL DISTRICT NO. 682**ROSEAU, MINNESOTA****SCHEDULE OF CHANGES IN THE DISTRICT'S TOTAL OPEB LIABILITY AND RELATED RATIOS
LAST 10 YEARS**

	<u>2018</u>	<u>2019</u>
Total OPEB Liability		
Service Cost	\$ 38,470	\$ 39,624
Interest	15,818	15,700
Benefit payments	<u>(89,181)</u>	<u>(28,122)</u>
Net Change in Total OPEB Liability	(34,893)	27,202
Total OPEB Liability - Beginning	<u>470,981</u>	<u>436,088</u>
Total OPEB Liability - Ending	<u>\$ 436,088</u>	<u>\$ 463,290</u>
 Covered Payroll	 \$ 7,012,762	 \$ 7,223,145
 District's Total OPEB Liability as a Percentage of a Covered Payroll	 6.22%	 6.41%

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

The notes to the required supplementary information are an integral part of this statement.

INDEPENDENT SCHOOL DISTRICT NO. 682
ROSEAU, MINNESOTA
SCHEDULE OF DISTRICT CONTRIBUTIONS
Last 10 Years

	Fiscal Year Ended June 30	Statutorily Required Contribution	Contributions in Relation to the Statutorily Required Contributions	Contribution Deficiency (Excess)	District's Covered Payroll	Contributions as a Percentage of Covered Payroll
PERA						
	2015	\$ 150,479	\$ 150,479	\$	2,037,865	7.38 %
	2016	154,691	154,691		2,062,548	7.50
	2017	159,370	159,402	(32)	2,124,933	7.50
	2018	160,631	160,631		2,141,752	7.50
	2019	170,841	170,841		2,270,246	7.53
TRA						
	2015	\$ 401,277	\$ 401,277	\$	5,393,358	7.44 %
	2016	403,885	403,885		5,385,130	7.50
	2017	406,816	406,816		5,424,207	7.50
	2018	418,279	418,279		5,577,045	7.50
	2019	448,223	448,223		5,816,067	7.71

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

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

The notes to the required supplementary information are an integral part of this statement.

INDEPENDENT SCHOOL DISTRICT NO. 682
ROSEAU, 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								
	2014	0.0384 % \$	1,803,840 \$	\$	1,803,840 \$	2,014,551	89.54 %	78.70 %
	2015	0.0347	1,798,334		1,798,334	2,037,865	88.25	78.19
	2016	0.0332	2,695,675	35,276	2,730,951	2,062,548	130.70	68.90
	2017	0.0330	2,106,698	26,526	2,133,224	2,124,933	99.14	75.90
	2018	0.0319	1,769,681	57,967	1,827,648	2,141,752	82.63	79.53
TRA								
	2014	0.1177 % \$	5,423,531 \$	381,599 \$	5,805,130 \$	5,371,941	100.96 %	81.50 %
	2015	0.1059	6,550,962	803,608	7,354,570	5,393,358	121.46	76.80
	2016	0.1035	24,687,220	2,478,199	27,165,419	5,385,130	458.43	44.88
	2017	0.1008	20,121,509	1,944,307	22,065,816	5,424,207	370.96	51.57
	2018	0.1009	6,340,230	595,533	6,935,763	5,577,045	113.68	78.07

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

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

The notes to the required supplementary information are an integral part of this statement.

NOTE 1 BUDGETARY DATA

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

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

NOTE 2 DEFINED BENEFIT PLANS

PERA

2018 Changes

Changes in Actuarial Assumptions:

- The mortality projection scale was changed from MP-2015 to MP-2017.
- The assumed benefit increase was changed from 1.00 percent per year through 2044 and 2.50 percent per year thereafter to 1.25 percent per year.

Changes in Plan Provisions:

- The augmentation adjustment in early retirement factors is eliminated over a five-year period starting July 1, 2019, resulting in actuarial equivalence after June 30, 2024.
- Interest credited on member contributions decreased from 4.0 percent to 3.0 percent, beginning July 1, 2018.
- Deferred augmentation was changed to 0.00 percent, effective January 1, 2019. Augmentation that has already accrued for deferred members will still apply.
- Contribution stabilizer provisions were repealed.
- Post-retirement benefit increases were changed from 1.0 percent per year with a provision to increase to 2.5 percent upon attainment of 90 percent funding ratio to 50 percent of the Social Security Cost of Living Adjustment, not less than 1.0 percent and not more than 1.5 percent, beginning January 1, 2019.
- For retirements on or after January 1, 2024, the first benefit increase is delayed until the retiree reaches Normal Retirement Age. Does not apply to Rule of 90 retirees, disability benefit recipients, or survivors.
- Actuarial equivalent factors were updated to reflect revised mortality and interest assumptions.

2017 Changes

Changes in Actuarial Assumptions:

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

Changes in Plan Provisions:

- The State's special funding contribution increased from \$6 million to \$16 million.

**INDEPENDENT SCHOOL DISTRICT NO. 682
ROSEAU, MINNESOTA
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
June 30, 2019**

2016 Changes

Changes in Actuarial Assumptions:

- The assumed post-retirement benefit increase rate was changed from 1.0 percent per year through 2035 and 2.5 percent per year thereafter to 1.0 percent per year for all years.
- The assumed investment return was changed from 7.9 percent to 7.5 percent. The single discount rate was changed from 7.9 percent to 7.5 percent.
- Other assumptions were changed pursuant to the experience study dated June 30, 2015. The assumed future salary increases, payroll growth, and inflation were decreased by 0.25 percent to 3.25 percent for payroll growth and 2.50 percent for inflation.

2015 Changes

Changes in Actuarial Assumptions:

- The assumed post-retirement benefit increase rate was changed from 1.0 percent per year through 2030 and 2.5 percent per year thereafter to 1.0 percent per year through 2035 and 2.5 percent per year thereafter.

Changes in Plan Provisions:

- On January 1, 2015 the Minneapolis Employees Retirement Fund was merged into the General Employees Fund, which increased the total pension liability by \$1.1 billion and increased the fiduciary plan net position by \$892 million. Upon consolidation, state and employer contributions were revised; the State's contribution of \$6 million, which meets the special funding situation definition, is due September 2015.

TRA

Changes in Actuarial Assumptions Since the 2016 Valuation:

- The Cost of Living Adjustment (COLA) was assumed to increase from 2.0 percent annually to 2.5 percent annually on July 1, 2045.
- The COLA was not assumed to increase to 2.5 percent, but remain at 2.0 percent for all future years.
- Adjustments were made to the combined service annuity loads. The active load was reduced from 1.4 percent to 0.0 percent, the vested inactive load increased from 4.0 percent to 7.0 percent and the non-vested inactive load increased from 4.0 percent to 9.0 percent.
- The investment return assumption was changed from 8.00 percent to 7.50 percent.
- The price inflation assumption was lowered from 2.75 percent to 2.50 percent.
- The general wage growth assumption was lowered from 3.50 percent to 2.85 percent for ten years followed by 3.25 percent thereafter.
- The salary increase assumption was adjusted to reflect the changes in the general wage growth assumption.

Changes in actuarial assumptions since the 2017 valuation:

- The COLA was reduced from 2.0% each January 1 to 1.0%, effective January 1, 2019. Beginning January 1, 2024, the COLA will increase 0.1% each year until reaching the ultimate rate of 1.5% in January 1, 2028.
- Beginning July 1, 2024, eligibility for the first COLA changes to normal retirement age (age 65 to 66, depending on date of birth). However, members who retire under Rule of 90 and members who are at least age 62 with 30 years of service credit are exempt.
- The COLA trigger provision, which would have increased the COLA to 2.5% if the funded ratio was at least 90% for two consecutive years, was eliminated.
- Augmentation in the early retirement reduction factors is phased out over a five-year period beginning July 1, 2019 and ending June 30, 2024 (this reduces early retirement benefits). Members who retire and are at least 62 with 30 years of service are exempt.

INDEPENDENT SCHOOL DISTRICT NO. 682
ROSEAU, MINNESOTA
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
June 30, 2019

- Augmentation on deferred benefits will be reduced to zero percent beginning July 1, 2019. Interest payable on refunds to members was reduced from 4.0% to 3.0%, effective July 1, 2018. Interest due on payment and purchases from members, employers is reduced from 8.5% to 7.5%, effective July 1, 2018.
- The employer contribution rate is increased each July 1 over the next 6 years, (7.71% in 2018, 7.92% in 2019, 8.13% in 2020, 8.34% in 2021, 8.55% in 2022, and 8.75% in 2023). In addition, the employee contribution rate will increase from 7.50% to 7.75% on July 1, 2023. The state provides funding for the higher employer contribution rate through an adjustment in the school aid formula.

NOTE 3 OTHER POSTEMPLOYMENT BENEFITS

Plan Changes: None

Assumption Changes:

- The health care trend rates were changed to better anticipate short term and long term medical increases.
- The mortality tables were updated from the RP-2000 Combined Mortality Tables projected to 2014 with Scale BB to the RP-2014 White Collar Mortality Tables (de-trended to 2006) and then projected beyond the valuation date using scale MP-2016.
- The discount rate was changed from 4.00% to 3.40%.
- The withdrawal table for all employees and retirement table for only employees eligible to retire with Rule of 90 also were updated.
- The percentage of future retirees who are assumed to continue on one of the District's postretirement medical plans was decreased from 50% to 15% for employees covered under the Roseau Confidential Employee Association (RCE), the Roseau Employees Association (REA), and Transportation employees.

Method Changes: The actuarial cost method was changed from projected unit credit to entry age as prescribed by GASB 75.

INDEPENDENT SCHOOL DISTRICT NO. 682
ROSEAU, MINNESOTA
COMBINING BALANCE SHEET - NONMAJOR GOVERNMENTAL FUNDS
June 30, 2019

	Special Revenue		Capital Project	Total
	Food	Community	Building	Nonmajor
	Service	Service	Construction	Governmental
	Fund	Fund	Fund	Funds
ASSETS				
Cash and Investments	\$ 8,498	\$ 44,794	\$	\$ 53,292
Current Property Taxes Receivable		38,660		38,660
Delinquent Property Taxes Receivable		2,041		2,041
Due From Department of Education		9,627		9,627
Inventory	15,006			15,006
TOTAL ASSETS	\$ 23,504	\$ 95,122	\$	\$ 118,626
LIABILITIES				
Accounts Payable	\$	\$	\$ 105,620	\$ 105,620
Due To Other Funds			37,791	37,791
TOTAL LIABILITIES			143,411	143,411
DEFERRED INFLOWS OF RESOURCES				
Unavailable Revenue - Delinquent Taxes		2,041		2,041
Property Taxes Levied - Subs. Years		79,337		79,337
TOTAL DEFERRED INFLOWS OF RESOURCES		81,378		81,378
FUND BALANCES				
Nonspendable for Inventory	15,006			15,006
Restricted for Food Service	8,498			8,498
Restricted for Community Service		13,744		13,744
Unassigned			(143,411)	(143,411)
TOTAL FUND BALANCES	23,504	13,744	(143,411)	(106,163)
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 23,504	\$ 95,122	\$	\$ 118,626

INDEPENDENT SCHOOL DISTRICT NO. 682

ROSEAU, MINNESOTA

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

For the Year Ended June 30, 2019

	Special Revenue		Capital Project	Total
	Food Service Fund	Community Service Fund	Building Construction Fund	Nonmajor Governmental Funds
REVENUES				
Local Property Tax Levies	\$	\$ 196,735	\$	\$ 196,735
Other Local & County Revenues	344	114,594		114,938
Revenue From State Sources	30,791	98,761	650,000	779,552
Revenue From Federal Sources	219,125			219,125
Sale/Other Conversion of Asset	187,744			187,744
TOTAL REVENUES	438,004	410,090	650,000	1,498,094
EXPENDITURES				
Current				
Community Education and Services		461,960		461,960
Pupil Support Services	469,195			469,195
Sites and Buildings			91,544	91,544
Capital Outlay	12,233		653,857	666,090
TOTAL EXPENDITURES	481,428	461,960	745,401	1,688,789
Revenues Under Expenditures	(43,424)	(51,870)	(95,401)	(190,695)
OTHER FINANCING SOURCES				
Transfer In		62,134		62,134
TOTAL OTHER FINANCING SOURCES		62,134		62,134
Net Change in Fund Balances	(43,424)	10,264	(95,401)	(128,561)
Fund Balances - Beginning	66,928	3,480	(48,010)	22,398
Fund Balances - Ending	\$ 23,504	\$ 13,744	\$ (143,411)	\$ (106,163)

INDEPENDENT SCHOOL DISTRICT NO. 682
ROSEAU, MINNESOTA
SCHEDULE OF CHANGES IN FUND BALANCES
For the Year Ended June 30, 2019

	UFARS Balance Beginning of Year	Revenues	Expenditures	Transfers	Sale of Capital Assets	UFARS Balance End of Year	Reclass- ification	Financial Statement Balance End of Year
General Fund								
Restricted for:								
Health and Safety	\$ (5,430)	\$ (685)		\$ 6,115	\$	\$	\$	
Operating Capital		280,753	154,165			126,588		126,588
LTFM	10,543	479,041	246,993			242,591		242,591
Safe School	2,577	44,946	48,009			(486)	486	
Committed for:								
Severance	105,000			(10,000)		95,000		95,000
Assigned - Building Expansion	100,000					100,000		100,000
Assigned - Capital Project	140,000					140,000		140,000
Unassigned	2,011,613	12,460,442	12,749,204	(58,249)	5,750	1,670,352	(486)	1,669,866
Food Service Fund								
Nonspendable for Inventory	11,112			3,894		15,006		15,006
Restricted for Food Service	55,816	438,004	481,428	(3,894)		8,498		8,498
Community Service Fund								
Restricted for:								
Community Education	12,475	268,142	303,259	22,642				
ECFE		62,300	71,001	8,701				
School Readiness	(17,224)	69,582	83,149	30,791				
Community Service	8,229	10,066	4,551			13,744		13,744
Building Construction Fund								
Restricted for Building	(48,010)	650,000	745,401			(143,411)	143,411	
Unassigned							(143,411)	(143,411)
Debt Service Fund								
Restricted for Max Effort Loan	519,560	519,560				1,039,120		1,039,120
Restricted for Debt Service	256,771	1,292,921	1,216,784			332,908		332,908

INDEPENDENT AUDITOR'S REPORT ON MINNESOTA LEGAL COMPLIANCE

To the Board of Education
Independent School District No. 682
Roseau, Minnesota

We have audited in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Independent School District No. 682 as of and for the year ended June 30, 2019, and the related notes to the financial statements, and have issued our report thereon dated November 12, 2019.

Legal Compliance

The *Minnesota Legal Compliance Audit Guide for School Districts*, promulgated by the State Auditor pursuant to Minn. Stat. § 6.65, contains seven categories of compliance to be tested: contracting and bidding, deposits and investments, conflicts of interest, public indebtedness, claims and disbursements, miscellaneous provisions, and uniform financial accounting and reporting standards for school districts. Our audit considered all of the listed categories.

In connection with our audit, nothing came to our attention that caused us to believe that the District failed to comply with the provisions of the *Minnesota Legal Compliance Audit Guide for School Districts*. 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.

Purpose of the Report

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



BRADY, MARTZ & ASSOCIATES, P.C.
Thief River Falls, Minnesota

November 12, 2019

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

To the Board of Education
Independent School District No. 682
Roseau, 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. 682, as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated November 12, 2019.

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) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. 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 a deficiency in internal control, described in the accompanying schedule of findings as item 2019-001 that we consider to be significant deficiency.

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 determination of financial statement amounts. 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

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

Purpose of this Report

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



BRADY, MARTZ & ASSOCIATES, P.C.
Thief River Falls, Minnesota

November 12, 2019

**INDEPENDENT SCHOOL DISTRICT NO. 682
ROSEAU, MINNESOTA
SCHEDULE OF FINDINGS
For the Year Ended June 30, 2019**

2019-001 FINDING

Criteria

The District does not have the internal resources to identify all journal entries required to maintain a general ledger and prepare full-disclosure financial statements in conformity 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. For the year ended June 30, 2019, the District's personnel assisted in the preparation of the year-end journal entries and reviewed a disclosure checklist. However, the District does not have internal resources to identify all journal entries required to maintain a general ledger and prepare full-disclosure financial statements for external reporting. The board of education is aware of this significant deficiency and addresses it by obtaining our assistance in the preparation of the District's annual financial statements.

Cause

The District does not have the internal expertise needed to handle all aspects of the external financial reporting.

Effect

The superintendent is aware of the deficiency and addresses it by reviewing and approving the adjusting journal entries and the completed statements prior to distribution to the end users.

Recommendation

For entities of the District's size, it generally is not practical to obtain the internal expertise needed to handle all aspects of the external financial reporting.

Views of Responsible Officials and Planned Corrective Actions

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

**INDEPENDENT SCHOOL DISTRICT NO. 682
ROSEAU, MINNESOTA
CORRECTIVE ACTION PLAN
June 30, 2019**

2019-001 FINDING

Contact Person – Superintendent

Corrective Action Plan – School district personnel will receive 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 financial statements.

Completion Date – Ongoing

INDEPENDENT AUDITOR'S REPORT ON THE STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS OF THE STUDENT ACTIVITY ACCOUNTS

Members of the School Board, Advisors, and Students
Independent School District No. 682
Roseau, Minnesota

We have audited the accompanying statement of cash receipts and disbursements of the student activity accounts of Independent School District No. 682, for the year ended June 30, 2019, and the related note to the financial statement.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of the financial statement in accordance with the cash basis of accounting described in Note 1; this includes determining that the cash basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purposes of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.

Basis for Qualified Opinion

The District has not established procedures to provide assurance that all cash collections are recorded in the accounting records. Accordingly, it was not practicable for us to extend our audit of such cash collections beyond the amounts recorded. The financial statement impact cannot be reasonably determined.

Qualified Opinion

In our opinion, except for such adjustments, if any, as might have been determined to be necessary had the cash collections referred to above been susceptible to satisfactory audit tests, the financial statement referred to above presents fairly, in all material respects, the cash transactions of the District's student activity accounts for the year ended June 30, 2019, and the cash balances at that date, in accordance with the cash basis of accounting as described in Note 1.

Basis of Accounting

We draw attention to Note 1 to the Student Activity Accounts Financial Statement, which describes the basis of accounting; this financial statement is prepared on the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to that matter.

A handwritten signature in black ink, reading "Brady Martz". The signature is written in a cursive, flowing style.

BRADY, MARTZ & ASSOCIATES, P.C.
Thief River Falls, Minnesota

November 12, 2019

INDEPENDENT SCHOOL DISTRICT NO. 682**ROSEAU, MINNESOTA****STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS OF THE STUDENT ACTIVITY ACCOUNTS****For the Year Ended June 30, 2019**

	Fund Balance 6-30-18	Receipts	Disbursements	Fund Balance 6-30-19
Class of 2024	\$	\$ 215	\$	\$ 215
Class of 2023	115	224	28	311
Class of 2022	372	27		399
Class of 2021	380	44	15	409
Class of 2020	523	33,531	28,246	5,808
Class of 2019	5,169	1,916	6,534	551
Annual	6,990	5,445	11,293	1,142
Band	22,274	2,385	1,445	23,214
FCCLA	1,460	40	850	650
Student Council	3,939	7,569	6,454	5,054
Drama	3,385		200	3,185
Chorus	4,669	9,657	10,319	4,007
Book Fair	2,233	10,146	7,579	4,800
Skills USA	5,041	1,060	1,215	4,886
Student Assistance	8,446		8,446	
Elementary Memory Book	1,680	3,476	4,171	985
Target	1,942		130	1,812
	<u>\$ 68,618</u>	<u>\$ 75,735</u>	<u>\$ 86,925</u>	<u>\$ 57,428</u>

The note to the student activity accounts financial statement is an integral part of this statement.

INDEPENDENT SCHOOL DISTRICT NO. 682
ROSEAU, MINNESOTA
NOTE TO STUDENT ACTIVITY ACCOUNTS FINANCIAL STATEMENT
June 30, 2019

NOTE 1 STUDENT ACTIVITY ACCOUNTS

Student activity fund transactions are defined as extracurricular programs conducted for the motivation and enjoyment of students. These programs and activities are not offered for school credits nor required for graduation. Activities are generally conducted outside of school hours. The content of the activities is determined primarily by the students, under the guidance of a staff member or other adult.

Student activities are to be self-sustaining with all expenses paid by dues, admissions, or other student fund raising events.

The accounts of the student activity funds are maintained, and the accompanying financial statements have been prepared on the cash basis of accounting. Consequently, receipts are recognized when received rather than when earned and disbursements are recognized when paid rather than when the obligations are incurred.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE

To the School Board, Advisors, and Students
Independent School District No. 682
Roseau, Minnesota

We have audited in accordance with auditing standards generally accepted in the United States of America, the statement of cash receipts and disbursements of the student activity accounts of Independent School District No. 682, for the year ended June 30, 2019, and the related note to the financial statement, and have issued our report thereon dated November 12, 2019, which was qualified because the District has not established procedures to provide assurance that all cash collections are recorded in the accounting records, therefore, we were unable to audit the cash collections beyond the amounts recorded.

Compliance

The *Manual for Activity Fund Accounting*, issued by the Minnesota Department of Education, pursuant to Minnesota Statutes, provides uniform financial accounting and reporting standards for student activities. We have performed auditing procedures to test compliance with the provisions of this manual.

In connection with our audit, nothing came to our attention that caused us to believe that the District failed to comply with the provisions of the *Manual for Activity Fund Accounting*. 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.

Purpose of the Report

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



BRADY, MARTZ & ASSOCIATES, P.C.
Thief River Falls, Minnesota

November 12, 2019

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INDEPENDENT SCHOOL DISTRICT NO. 682
ROSEAU, MINNESOTA
UNIFORM FINANCIAL ACCOUNTING AND REPORTING STANDARDS COMPLIANCE TABLE
June 30, 2019

District Name:	INDEPENDENT SCHOOL DISTRICT NO. 682			District Number:	682		
	Audit	UFARS	Variance		Audit	UFARS	Variance
01 GENERAL FUND				06 BUILDING CONSTRUCTION			
Total Revenue	13,264,497	13,264,498	(1)	Total Revenue	650,000	650,000	
Total Expenditures	13,198,371	13,198,372	(1)	Total Expenditures	745,401	745,401	
<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>			
403 Staff Development				407 Capital Projects Levy			
405 Deferred Maintenance				413 Projects Funded By COP			
406 Health & Safety				467 LTFM			
407 Capital Projects Levy				<i>Restricted</i>			
408 Cooperative Revenue				464 Restricted Fund Balance			
409 Alternative Fac Program				<i>Unassigned:</i>			
413 Project Funded by COP				463 Unassigned Fund Balance	(143,411)	(143,411)	
414 Operating Debt				Reconciliation of Building Construction	1,251,990	1,251,990	
416 Levy Reduction							
417 Taconite Building Maintenance				07 DEBT SERVICE			
423 Certain Teacher Programs				Total Revenue	1,812,482	1,812,481	1
424 Operating Capital	126,588	126,588		Total Expenditures	1,216,785	1,216,783	2
426 \$25 Taconite				<i>Non Spendable</i>			
427 Disabled Accessibility				460 Non Spendable Fund Balance			
428 Learning & Development				<i>Restricted/Reserved:</i>			
434 Area Learning Center				425 Bond Refundings			
435 Contracted Alt Programs				433 Max Effort Loan	1,039,120	1,039,120	
436 State Approved Alt Program				451 QZAB Payments			
438 Gifted & Talented				467 LTFM			
440 Teacher Development and Eval				<i>Restricted</i>			
441 Basic Skills Programs				464 Restricted Fund Balance	332,908	332,911	(3)
448 Achievement and Integration				<i>Unassigned:</i>			
449 Safe Schools Levy	(486)	(486)		463 Unassigned Fund Balance			
450 Prekindergarten				Reconciliation of Debt Service	4,401,295	4,401,295	
451 QZAB Payments							
452 OPEB Liab Not In Trust				08 TRUST			
453 Unfunded Sev & Retirement Levy				Total Revenue			
459 Basic Skills Ext Time				Total Expenditures			
467 LTFM	242,591	242,591		<i>Unassigned:</i>			
472 Medical Assistance				422 Unassigned Fund Balance			
<i>Restricted</i>				Reconciliation of Trust			
464 Restricted Fund Balance							
475 Title VII - Impact Aid				20 INTERNAL SERVICE			
476 PILT				Total Revenue			
<i>Committed</i>				Total Expenditures			
418 Committed for Separation	95,000	95,000		<i>Unassigned:</i>			
461 Committed				422 Unassigned Fund Balance			
<i>Assigned</i>				Reconciliation of Internal Service			
462 Assigned Fund Balance	240,000	240,000					
<i>Unassigned:</i>				25 OPEB REVOCABLE TRUST FUND			
422 Unassigned Fund Balance	1,670,352	1,670,347	5	Total Revenue			
Reconciliation of General	28,836,913	28,836,910	3	Total Expenditures			
				<i>Unassigned:</i>			
02 FOOD SERVICE				422 Unassigned Fund Balance			
Total Revenue	438,004	438,003	1	Reconciliation of OPEB Revocable Trust			
Total Expenditures	481,428	481,428					
<i>Non Spendable</i>				45 OPEB IRREVOCABLE TRUST FUND			
460 Non Spendable Fund Balance	15,006	15,006		Total Revenue			
<i>Restricted/Reserved:</i>				Total Expenditures			
452 OPEB Liab Not In Trust				<i>Unassigned:</i>			
<i>Restricted</i>				422 Unassigned Fund Balance			
464 Restricted Fund Balance	8,498	8,499	(1)	Reconciliation of OPEB Irrevocable Trust			
<i>Unassigned</i>							
463 Unassigned Fund Balance				47 OPEB DEBT SERVICE FUND			
Reconciliation of Food Service	942,936	942,936		Total Revenue			
				Total Expenditures			
04 COMMUNITY SERVICE				<i>Non Spendable</i>			
Total Revenue	410,090	410,090		460 Non Spendable Fund Balance			
Total Expenditures	461,960	461,960		<i>Restricted</i>			
<i>Non Spendable</i>				425 Bond Refundings			
460 Non Spendable Fund Balance				464 Restricted Fund Balance			
<i>Restricted/Reserved:</i>				<i>Unassigned</i>			
426 \$25 Taconite				463 Unassigned Fund Balance			
431 Community Education				Reconciliation of OPEB Debt Service			
432 E.C.F.E.							
440 Teacher Development and Eval							
444 School Readiness							
447 Adult Basic Education							
452 OPEB Liab Not In Trust							
<i>Restricted</i>							
464 Restricted Fund Balance	13,744	13,748	(4)				
<i>Unassigned</i>							
463 Unassigned Fund Balance							
Reconciliation of Community Service	885,794	885,798	(4)				



Technology Footprint Details

November 2019



1 to 1 Devices

87

Device Group	~No.	Details	Last Replaced	Next Recommended Replacement
Staff Macbooks	85	15" MacBook Air	Feb. 2017	2021
Student iPad Airs	300	Grades 5, 7, 8	2015	2020
Student iPad 6	290	Grades 3, 4, 6	Summer 2018	2022
Student Macbooks	105	Grade 10 - newer 11" MacBook Air	Summer 2018	2022
Student Macbooks	300	Grades 9, 11, 12 - 11" MacBook Air	2015	2020
Staff iPad 4	55	Some have returned	2014	??



Lab Options

Device Group	~No.	Brief Description	Last Replaced	Next Recommended Replacement
<u>RAM Carts 1 & 2</u>	60	Elem use (20/21 30 to library, 30 mobile?)	Summer 2018	2022/2023, if needed
<u>iLab Carts (iPad 6)</u>	118	Cart of 30 per grade (K-2), cart of 28 shared among K-2; repurpose for additional 1:1 in 2020-21	Summer 2018	2022
<u>Learn Lab & SpEd</u>	25	15 iPads in Learning Lab and 10 among Special Ed.	Repurposed iPad Airs (2015)	2020/2021



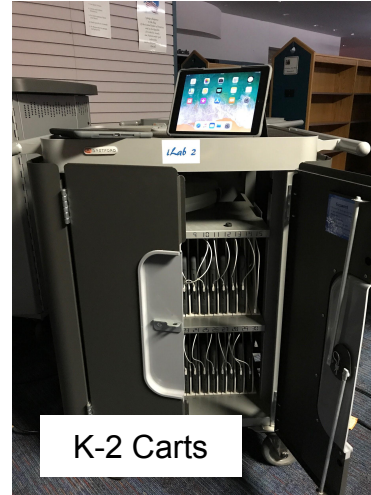
iLab Carts

K-2

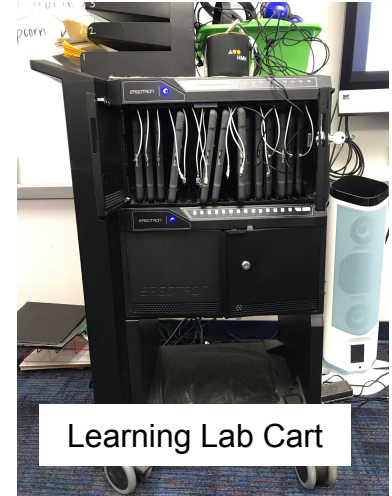
- 1 cart per grade level K-2
- 30 iPads in each cart (iPad 6 model)
- 28 iPads in an additional cart available among K-2 (iPad 6 model)

Learning Lab & Special Education

- 15 (iPad Air model) in small cart for Learning Lab
- 10 (iPad Air model) spread among Special Ed classrooms



K-2 Carts



Learning Lab Cart



RAM Carts

RAM Carts 1 & 2

Readily Available Macbooks

- Mobile carts for checkout in the elementary
- Generally used (checked out) by gr. K-2 and Learning Lab
- 60 Macbook Airls, 30 in each cart - 2018





Elem. Lab 2

- Located in the library
- 26 old Dell desktops - 2012
- Used during testing
- Glenn uses for a typing class, some use by kindergarten and first grade classes
- Possibly set up RAM 2 cart in here





CADD Lab

- Used for CADD--Creo software & Cura for 3D printing
- 29 student Dell 7010 computers - 2012
- 1 teacher Dell 7010 computer - 2012





Moving Forward...2020-2021

- Expand 1:1 to include K-2
- Grades 7 & 8 move from iPad to MacBook

Bottom Line: K-6 iPads, 7-12 Macbooks

Item #	Ref #	Code	Section	Days to Correct	Violation	Remarks	Corrected/Days to Correct
☐ Appears to meet minimum requirements. Date:							
Owner/Representative:					Cameron Olson (Buildings and Grounds)		
Inspector:					Kurt Kastella (Deputy State Fire Marshal) (651)769-7775		

A variance procedure is available. Please contact the inspector named for further assistance with this or any other matter.

Insp. No.: 55134	Followup: 1	State Fire Marshal Division Minnesota Department of Public Safety 444 Cedar St., Suite 145 St. Paul, MN 55101-5145	
File No.: ED-682-1			
Orig. Insp. Date: 4/25/2019			
Previous Insp. Date: 4/25/2019			
Insp. Date: 10/2/2019			
Insp. Time: 1.50			
Travel: 3.75			
Inspector: Kastella, Kurt W			

Order							
Property: Roseau Public School Building: Section: Address: 509 3rd St NE Roseau, MN 56751 Contact: Contact Name/Phone: Jerome Ziska - Buildings & Grounds Supervisor 218-242-1524 Contact E-mail: jerome_ziska@roseau.k12.mn.us Property Phone: 218-463-2770							
Owner: Roseau School District 682 509 3rd St NE Roseau, MN 56751 Contact: Contact Name/Phone: Larry Guggisberg - Superintendent Contact E-mail: larry_guggisberg@roseau.k12.mn.us Owner Phone: 218-463-1471							

Item #	Ref #	Code	Section	Days to Correct	Violation	Remarks	Corrected/Days to Correct
1	###	MSFC 2015	315.3	7	Provide orderly storage of materials inside buildings. Piles of materials stored inside buildings shall be stable.	Ensure all storage is neat and orderly including but not limited to B-24 and B-27	30 day time extension
2	###	MSFC 2015	315.3.3.1	7	Arrange the storage of combustible materials in mechanical equipment rooms to comply with the following: 1) all storage to be neat and orderly, 2) no storage within 3 feet of fuel-fired equipment.	Relocate all combustibles at least 3 feet from all fuel fire equipment, including but not limited to the boxes next to the generator	Corrected
3	###	MSFC 2015	605.3	7	Provide a working space of not less than 30 inches in width, 36 inches in depth and 78 inches in height in front of electrical service equipment.	Provide access to all electrical panels including but not limited to the art and metals shop storage rooms	Corrected
4	###	MSFC 2015	605.4.2	7	Ensure that relocatable power taps are connected to a permanently installed receptacle. Power taps cannot be connected to other power taps or extension cords. Maintain proper connection of power taps.	Ensure all power taps are plugged directly into permanent electrical outlets and not into other power taps nor extension cords including but not limited to A-20 and 202	Corrected
5	###	MSFC 2015	5303.5.3	7	Secure all pressurized cylinders.	Secure all compressed gas cylinders to prevent falling including but not limited to the acetylene in the metals shop	Corrected
6	###	MSFC 2015	1030.2	10	Remove all obstructions and impediments that would prevent the use of exit accesses, exits or exit discharges. Maintain means of egress free of all obstructions or impediments that would prevent their full instant use.	Remove all storage from exits including but not limited to the high school gym, the equipment obstructing elementary gym (including the pile of hoops), carts and screens in annex 120, and the metals shop	Corrected
7	###	MSFC 2015	1030.3	10	Provide and maintain all portions of the means of egress free from obstructions that would prevent their use including the accumulation of snow and ice.	Remove the storage from both the stairways from the gym balcony	Corrected

Item #	Ref #	Code	Section	Days to Correct	Violation	Remarks	Corrected/Days to Correct
8	###	MSFC 2015	507.5.4	30	Provide and maintain unobstructed access to all fire sprinkler valves.	Provide access to the automatic fire sprinkler system valves	Corrected
9	###	MSFC 2015	604.3.2	30	Provide a written record of the testing and maintenance of emergency and standby power systems and equipment (including emergency lighting).	Document emergency lighting testing is done monthly for at least 30 seconds and annually for 30 minutes	Corrected
10	###	MSFC 2015	605.1	30	Repair or replace damaged or missing electrical fixtures.	Replace the missing electrical outlet cover in art H27	Corrected
11	###	MSFC 2015	605.7	30	Install or locate kilns in accordance with manufacturer's installation instructions. If installation instructions are not available, install or locate kilns so the sides and tops of kilns at least 18 inches from any noncombustible wall surface and 36 inches from any combustible wall surface.	Remove all combustibles for the top of and from within 36 inches of the kiln	Corrected
12	###	MSFC 2015	1104.13	30	Provide portable fire extinguishers in the following locations and sized as required by MSFC 906.3.	Provide a portable fire extinguisher for storage room near room 30	30 day time extension
13	###	MSFC 2015	906.1	30	Provide approved stairway handrails. Handrails shall be installed on at least one side of stairways and mounted between 30 inches and 42 inches in height as measured from the stair tread nosings. Additional handrails shall be provided, if necessary, so that any point on the stairway is not more than 44 inches from a handrail.	Replace the missing hand railing on the 2nd floor stairway (asbestos issue) stairway is 76 inches wide requiring hand railing on each side	30 day time extension
14	###	MSFC 2015	5704.3.2.1.2	30	Provide 'DANGER- KEEP FIRE AWAY' or 'DANGER-FLAMMABLE LIQUIDS-NO SMOKING' 'FLAMMABLE - KEEP FIRE AWAY' sign on door of all flammable liquid storage cabinets.	Repair and re-label the wood shop flammable liquids cabinet to be self-closing and latch	30 day time extension
15	1	MN Stat.	121.A.31	60	Complete and maintain on file a science lab checklist for Science Rooms using hazardous materials.	Provide current science safety checklists for each science room where experiments are conducted	30 day time extension
16	###	MSFC 2015	703.2	60	Provide approved self-closing and latching devices for required fire-rated doors. Such doors may be held open by the use of approved devices which release upon the activation of smoke detection or loss of power.	Repair the fire rated doors to be self-closing, latching and fit tightly within their frames G-101 and G-102, shop corridor doors.	30 day time extension
17	###	MSFC 2015	901.4	60	Maintain fire protection systems in accordance with the original installation standards.	Replace all missing automatic fire sprinkler system head escutcheons including in the kitchen, ala-cart, boys and girls locker rooms off the pool	Corrected
18	###	MSFC 2015	901.6	60	Maintain fire protection systems in an operative condition at all times, and these systems shall be replaced or repaired where defective. Non-required fire protection systems and equipment shall be inspected, tested and maintained or removed.	Provide up to date sprinkler zone maps	30 time extension

Item #	Ref #	Code	Section	Days to Correct	Violation	Remarks	Corrected/Days to Correct
19	###	MSFC 2015	404.3.3.1	60	Develop a lockdown plan that includes the following components: instructions for reporting, accountability of occupants, signal for returning to normal activity, and two-way communications between a central location and each secured area.	Remove the reference in the lockdown policy to ignore the fire alarm	30 day time extension
20	###	MSFC 2015	1104.3	60	Provide approved exit signs for rooms, areas, or floor levels where two or more exits are required. Exit signs shall be internally or externally illuminated to a minimum intensity of 5 foot-candles (54 lux).	Repair all internally lighted exit signs including but not limited to those in the shop, media center and elementary lab	30 day time extension
21	###	MSFC 2015	1104.7	60	Remove non-approved locking hardware and devices from exit doors. Door handles, pulls, latches, locks and other operating devices on exit doors shall only require a single operation to release the door from the egress side.	Remove the lock from the door into the "office" to allow access to the exit and clear the materials away from the 2nd exit of the woodshop	Corrected
22	###	MSFC 2015	6101.1	60	Ensure the LP-Gas installation complies with NFPA 58, 2011 Edition	Repair all broken gas valves in the science class rooms including but not limited to H-23 or verify the system is no longer operational	30 day time extension
23	###	MSFC 2015	1104.7	60	Ensure that all unique locking arrangements (such as delayed egress locks, magnetic locks, special detention arrangements, and special egress control devices) comply with the MSFC 1008.1.9.3.	Remove the magnetic locks on the Pool locker room exits into the corridor	30 day time extension
24	###	MSFC 2015	901.11	90	Install, replace, repair, and maintain suspended or removable ceiling tiles in areas protected by fire sprinkler or detector systems.	Replace all missing, askew and/or damaged ceiling tiles including but not limited to the corridor by the sprinkler room, team locker (dungeon), music corridor, media center storage, small conference D and elementary music corridor, Other locations See Remarks	Corrected
25	###	MSFC 2015	2803.2	90	Provide an approved dust collection and exhaust system for equipment or machinery which generates or emits combustible dust. Such systems shall be in accordance with the MSFC Chapter 22.	Repair the dust collection system in the wood shop to operate as designed or document that no more than 1500 cubic feet a minute of wood dust is generated at any given time	30 day time extension

Follow-up Inspection Remarks:

First follow-up to orders of 4-25-2019. Time extensions have been granted for 1, 12, 13, 14, 15, 16, 18, 20, 22, 23, and 25.

Initial Inspection Remarks:

The 2018-2019 Interval Inspection of this educational facility for School District ISD 682. NOTES: Seasonal string and temporary

Previous Follow-up Inspection Remarks:



Appears to meet minimum requirements.

Date:

Item #	Ref #	Code	Section	Days to Correct	Violation	Remarks	Corrected/Days to Correct
Owner/Representative:					Cameron Olson (Buildings and Grounds)		
Inspector:					Kurt Kastella (Deputy State Fire Marshal) (651)769-7775		

A variance procedure is available. Please contact the inspector named for further assistance with this or any other matter.

Grade	Students
K	87
1	102
2	83
3	97
4	92
5	77
6	94
7	107
8	81
9	85
10	103
11	100
12	75
Total	1183

											2019-20	2019-20	Unencumbered
FD	T	ORG	PRG	CRS	FIN	PRG	CRS	FIN	OBJ	FY Activity	Original Budget	Balance	
01	E	005	010	000	000	115	SCHBOAR	DISTRICT WIDE	DISTRICT WIDE	SCHBOAR	0.00	16,800.00	16,800.00
01	E	005	010	000	000	210	SCHBOAR	DISTRICT WIDE	DISTRICT WIDE	FICABEN	0.00	1,285.00	1,285.00
01	E	005	010	000	000	305	SCHBOAR	DISTRICT WIDE	DISTRICT WIDE	SERVICE	0.00	1,410.00	1,410.00
01	E	005	010	000	000	366	SCHBOAR	DISTRICT WIDE	DISTRICT WIDE	TRAVEL	0.00	2,100.00	2,100.00
01	E	005	010	000	000	401	SCHBOAR	DISTRICT WIDE	DISTRICT WIDE	GENSUPP	309.34	2,015.00	1,741.99
01	E	005	010	---	---	---	SCHBOAR		*SCHBOAR	309.34	23,610.00	23,336.99	
01	E	005	01-	---	---	---	*SCHBOAR			309.34	23,610.00	23,336.99	
01	E	005	020	000	000	110	DISTOFF	DISTRICT WIDE	DISTRICT WIDE	ADMISAL	58,292.58	120,920.00	74,280.35
01	E	005	020	000	000	170	DISTOFF	DISTRICT WIDE	DISTRICT WIDE	NON-INST SUPPOR	0.00	194.00	194.00
01	E	005	020	000	000	210	DISTOFF	DISTRICT WIDE	DISTRICT WIDE	FICABEN	4,471.24	9,264.00	5,686.58
01	E	005	020	000	000	214	DISTOFF	DISTRICT WIDE	DISTRICT WIDE	PERABEN	0.00	38.00	38.00
01	E	005	020	000	000	218	DISTOFF	DISTRICT WIDE	DISTRICT WIDE	TRABENE	4,603.50	9,299.00	5,616.20
01	E	005	020	000	000	220	DISTOFF	DISTRICT WIDE	DISTRICT WIDE	GROHEAL	8,095.50	20,450.00	13,973.60
01	E	005	020	000	000	250	DISTOFF	DISTRICT WIDE	DISTRICT WIDE	ERLYRET	1,875.00	4,824.00	3,324.00
01	E	005	020	000	000	251	DISTOFF	DISTRICT WIDE	DISTRICT WIDE	HSA & VEB	6,075.00	9,086.00	3,011.00
01	E	005	020	000	000	299	DISTOFF	DISTRICT WIDE	DISTRICT WIDE	LONG TERM CARE	0.00	940.00	940.00
01	E	005	020	000	000	305	DISTOFF	DISTRICT WIDE	DISTRICT WIDE	SERVICE	3,738.10	4,000.00	261.90
01	E	005	020	000	000	366	DISTOFF	DISTRICT WIDE	DISTRICT WIDE	TRAVEL	0.00	800.00	800.00
01	E	005	020	000	000	401	DISTOFF	DISTRICT WIDE	DISTRICT WIDE	GENSUPP	3,287.08	17,240.00	14,135.63
01	E	005	020	000	000	820	DISTOFF	DISTRICT WIDE	DISTRICT WIDE	MEMDUES	220.00	580.00	360.00
01	E	005	020	---	---	---	DISTOFF		*DISTOFF	90,658.00	197,635.00	122,621.26	
01	E	005	02-	---	---	---	*DISTOFF			90,658.00	197,635.00	122,621.26	
01	E	005	110	000	000	170	BUSSERV	DISTRICT WIDE	DISTRICT WIDE	NON-INST SUPPOR	46,826.90	108,609.00	71,147.48
01	E	005	110	000	000	210	BUSSERV	DISTRICT WIDE	DISTRICT WIDE	FICABEN	3,567.35	8,309.00	5,455.12
01	E	005	110	000	000	214	BUSSERV	DISTRICT WIDE	DISTRICT WIDE	PERABEN	3,512.00	8,146.00	5,336.40
01	E	005	110	000	000	220	BUSSERV	DISTRICT WIDE	DISTRICT WIDE	GROHEAL	7,257.25	19,790.00	13,984.20
01	E	005	110	000	000	250	BUSSERV	DISTRICT WIDE	DISTRICT WIDE	ERLYRET	1,404.80	3,258.00	2,134.16
01	E	005	110	000	000	251	BUSSERV	DISTRICT WIDE	DISTRICT WIDE	HSA & VEB	2,145.00	7,825.00	5,680.00
01	E	005	110	000	000	305	BUSSERV	DISTRICT WIDE	DISTRICT WIDE	SERVICE	41,767.27	52,264.00	10,883.73
01	E	005	110	000	000	381	BUSSERV	DISTRICT WIDE	DISTRICT WIDE	PRIBIND	9,443.78	15,980.00	7,557.65
01	E	005	110	---	---	---	BUSSERV		*BUSSERV	115,924.35	224,181.00	122,178.74	
01	E	005	11-	---	---	---	*BUSSERV			115,924.35	224,181.00	122,178.74	
01	E	005	130	000	000	401	COMMREL	DISTRICT WIDE	DISTRICT WIDE	GENSUPP	4,468.57	0.00	-4,468.57
01	E	005	130	---	---	---	COMMREL		*COMMREL	4,468.57	0.00	-4,468.57	
01	E	005	13-	---	---	---	*COMMREL			4,468.57	0.00	-4,468.57	
01	E	005	150	000	000	305	LEGSERV	DISTRICT WIDE	DISTRICT WIDE	SERVICE	1,098.75	60,540.00	59,441.25

										2019-20	2019-20	Unencumbered	
FD	T	ORG	PRG	CRS	FIN	PRG	CRS	FIN	OBJ	FY Activity	Original Budget	Balance	
01	E	005	150	---	---	---	LEGSERV		*LEGSERV	1,098.75	60,540.00	59,441.25	
01	E	005	15-	---	---	---	*LEGSERV			1,098.75	60,540.00	59,441.25	
01	E	005	199	000	000	401	SCHELEC	DISTRICT WIDE	DISTRICT WIDE	GENSUPP	0.00	575.00	575.00
01	E	005	199	---	---	---	SCHELEC		*SCHELEC	0.00	575.00	575.00	
01	E	005	19-	---	---	---	*RES&EVA			0.00	575.00	575.00	
01	E	005	218	000	000	185	GIFTALE	DISTRICT WIDE	DISTRICT WIDE	OTHER SAL-LICEN	0.00	1,150.00	1,150.00
01	E	005	218	000	388	140	GIFTALE	DISTRICT WIDE	GIFT&TA	TEACSAL	0.00	12,325.00	12,325.00
01	E	005	218	000	388	210	GIFTALE	DISTRICT WIDE	GIFT&TA	FICABEN	0.00	943.00	943.00
01	E	005	218	000	388	218	GIFTALE	DISTRICT WIDE	GIFT&TA	TRABENE	0.00	950.00	950.00
01	E	005	218	000	388	394	GIFTALE	DISTRICT WIDE	GIFT&TA	PAYAGEN	12,591.50	43,000.00	30,408.50
01	E	005	218	000	388	401	GIFTALE	DISTRICT WIDE	GIFT&TA	GENSUPP	425.96	2,172.00	1,746.04
01	E	005	218	---	---	---	GIFTALE		*GIFTALE	13,017.46	60,540.00	47,522.54	
01	E	005	219	000	317	140	ELL	DISTRICT WIDE	COMPEDU	TEACSAL	2,643.21	10,216.00	8,453.86
01	E	005	219	000	317	210	ELL	DISTRICT WIDE	COMPEDU	FICABEN	187.17	782.00	657.22
01	E	005	219	000	317	218	ELL	DISTRICT WIDE	COMPEDU	TRABENE	209.34	788.00	648.44
01	E	005	219	000	317	220	ELL	DISTRICT WIDE	COMPEDU	GROHEAL	399.99	1,600.00	1,333.34
01	E	005	219	000	317	250	ELL	DISTRICT WIDE	COMPEDU	ERLYRET	0.00	306.00	306.00
01	E	005	219	000	317	430	ELL	DISTRICT WIDE	COMPEDU	INSTSUP	0.00	388.00	388.00
01	E	005	219	---	---	---	ELL		*ELL	3,439.71	14,080.00	11,786.86	
01	E	005	21-	---	---	---	*ENHANCING ED			16,457.17	74,620.00	59,309.40	
01	E	005	401	000	740	152	SPEECH	DISTRICT WIDE	STSPGEN	ED SPEECH	14,517.72	49,755.00	40,076.52
01	E	005	401	000	740	210	SPEECH	DISTRICT WIDE	STSPGEN	FICABEN	1,078.85	3,806.00	3,086.78
01	E	005	401	000	740	218	SPEECH	DISTRICT WIDE	STSPGEN	TRABENE	1,149.79	3,836.00	3,069.48
01	E	005	401	000	740	220	SPEECH	DISTRICT WIDE	STSPGEN	GROHEAL	1,760.01	6,960.00	5,786.66
01	E	005	401	000	740	250	SPEECH	DISTRICT WIDE	STSPGEN	ERLYRET	435.54	1,493.00	1,202.64
01	E	005	401	000	740	394	SPEECH	DISTRICT WIDE	STSPGEN	PAYAGEN	2,824.50	29,000.00	26,175.50
01	E	005	401	000	740	433	SPEECH	DISTRICT WIDE	STSPGEN	IND INST S&m	1,019.65	4,925.00	3,905.35
01	E	005	401	---	---	---	SPEECH		*SPEECH	22,786.06	99,775.00	83,302.93	
01	E	005	402	000	419	174	MI/MM	DISTRICT WIDE	FED SPE	DAPE SPECIALIST	1,943.16	6,477.18	5,181.74
01	E	005	402	000	419	210	MI/MM	DISTRICT WIDE	FED SPE	FICABEN	148.65	0.00	-99.10
01	E	005	402	000	419	218	MI/MM	DISTRICT WIDE	FED SPE	TRABENE	153.90	0.00	-102.60

01 E 005 402 000 740 140	MI/MM	DISTRICT WIDE	STSPGEN	TEACSAL	11,681.19	45,337.00		37,549.54
01 E 005 402 000 740 152	MI/MM	DISTRICT WIDE	STSPGEN	ED SPEECH	1,107.54	1,500.00		761.64
01 E 005 402 000 740 161	MI/MM	DISTRICT WIDE	STSPGEN	PARA & PC ASSIS	4,456.68	16,500.00		13,528.88
01 E 005 402 000 740 162	MI/MM	DISTRICT WIDE	STSPGEN	ONE-ONE PARA	14,201.52	55,199.00		45,731.32
01 E 005 402 000 740 210	MI/MM	DISTRICT WIDE	STSPGEN	FICABEN	2,367.46	9,068.00		7,489.67
01 E 005 402 000 740 214	MI/MM	DISTRICT WIDE	STSPGEN	PERABEN	1,399.39	5,377.00		4,444.08

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										2019-20	2019-20	Unencumbered	
FD	T	ORG	PRG	CRS	FIN	PRG	CRS	FIN	OBJ	FY Activity	Original Budget	Balance	
01	E	005	402	000	740	218	MI/MM	DISTRICT WIDE	STSPGEN	TRABENE	1,012.86	3,611.00	2,935.76
01	E	005	402	000	740	220	MI/MM	DISTRICT WIDE	STSPGEN	GROHEAL	1,584.15	6,160.00	5,103.90
01	E	005	402	000	740	250	MI/MM	DISTRICT WIDE	STSPGEN	ERLYRET	654.84	3,556.00	3,119.44
01	E	005	402	000	740	433	MI/MM	DISTRICT WIDE	STSPGEN	IND INST S&M	1,016.86	1,780.00	806.91
01	E	005	402	299	740	140	MI/MM	SUMMERS	STSPGEN	TEACSAL	3,230.64	9,500.00	6,269.36
01	E	005	402	299	740	210	MI/MM	SUMMERS	STSPGEN	FICABEN	247.14	0.00	-247.14
01	E	005	402	299	740	218	MI/MM	SUMMERS	STSPGEN	TRABENE	255.87	0.00	-255.87
01	E	005	402	---	---	---	MI/MM	*MI/MM		45,461.85	164,065.18	132,217.53	
01	E	005	403	000	740	140	MI/MS	DISTRICT WIDE	STSPGEN	TEACSAL	3,386.46	11,678.00	9,420.36
01	E	005	403	000	740	152	MI/MS	DISTRICT WIDE	STSPGEN	ED SPEECH	0.00	565.00	565.00
01	E	005	403	000	740	162	MI/MS	DISTRICT WIDE	STSPGEN	ONE-ONE PARA	3,057.12	19,043.00	17,514.44
01	E	005	403	000	740	210	MI/MS	DISTRICT WIDE	STSPGEN	FICABEN	490.01	2,393.00	2,105.30
01	E	005	403	000	740	214	MI/MS	DISTRICT WIDE	STSPGEN	PERABEN	229.28	1,428.00	1,313.36
01	E	005	403	000	740	218	MI/MS	DISTRICT WIDE	STSPGEN	TRABENE	268.20	944.00	765.20
01	E	005	403	000	740	220	MI/MS	DISTRICT WIDE	STSPGEN	GROHEAL	372.15	1,600.00	1,351.90
01	E	005	403	000	740	250	MI/MS	DISTRICT WIDE	STSPGEN	ERLYRET	101.58	939.00	871.28
01	E	005	403	000	740	433	MI/MS	DISTRICT WIDE	STSPGEN	IND INST S&M	162.00	1,400.00	1,238.00
01	E	005	403	---	---	---	MI/MS	*MI/MS		8,066.80	39,990.00	35,144.84	
01	E	005	404	000	419	140	PHYIMPA	DISTRICT WIDE	FED SPE	TEACSAL	1,328.50	4,938.86	4,081.46
01	E	005	404	000	419	174	PHYIMPA	DISTRICT WIDE	FED SPE	DAPE SPECIALIST	1,943.16	6,477.21	5,181.77
01	E	005	404	000	419	210	PHYIMPA	DISTRICT WIDE	FED SPE	FICABEN	250.29	0.00	-164.70
01	E	005	404	000	419	218	PHYIMPA	DISTRICT WIDE	FED SPE	TRABENE	153.90	0.00	-102.60
01	E	005	404	000	419	250	PHYIMPA	DISTRICT WIDE	FED SPE	ERLYRET	39.85	0.00	-25.72
01	E	005	404	000	740	140	PHYIMPA	DISTRICT WIDE	STSPGEN	TEACSAL	3,744.27	10,307.00	8,182.16
01	E	005	404	000	740	161	PHYIMPA	DISTRICT WIDE	STSPGEN	PARA & PC ASSIS	1,979.01	6,600.00	5,280.66
01	E	005	404	000	740	162	PHYIMPA	DISTRICT WIDE	STSPGEN	ONE-ONE PARA	5,247.54	20,987.00	17,488.64
01	E	005	404	000	740	210	PHYIMPA	DISTRICT WIDE	STSPGEN	FICABEN	836.50	2,899.00	2,369.74
01	E	005	404	000	740	214	PHYIMPA	DISTRICT WIDE	STSPGEN	PERABEN	541.99	2,069.00	1,707.67
01	E	005	404	000	740	218	PHYIMPA	DISTRICT WIDE	STSPGEN	TRABENE	252.42	795.00	626.72
01	E	005	404	000	740	220	PHYIMPA	DISTRICT WIDE	STSPGEN	GROHEAL	350.25	1,280.00	1,046.50
01	E	005	404	000	740	250	PHYIMPA	DISTRICT WIDE	STSPGEN	ERLYRET	171.69	1,137.00	1,033.68
01	E	005	404	000	740	394	PHYIMPA	DISTRICT WIDE	STSPGEN	PAYAGEN	7,717.97	93,450.00	85,732.03
01	E	005	404	000	740	433	PHYIMPA	DISTRICT WIDE	STSPGEN	IND INST S&M	137.99	980.00	842.01
01	E	005	404	---	---	---	PHYIMPA	*PHYIMPA		24,695.33	151,920.07	133,280.02	
01	E	005	405	000	621	140	DEAF-HH	DISTRICT WIDE	LOW INCIDENCE	TEACSAL	1,723.68	0.00	-798.00
01	E	005	405	000	621	210	DEAF-HH	DISTRICT WIDE	LOW INCIDENCE	FICABEN	131.86	0.00	-61.05
01	E	005	405	000	621	218	DEAF-HH	DISTRICT WIDE	LOW INCIDENCE	TRABENE	136.51	0.00	-63.20
01	E	005	405	000	740	140	DEAF-HH	DISTRICT WIDE	STSPGEN	TEACSAL	287.28	0.00	-287.28
01	E	005	405	000	740	210	DEAF-HH	DISTRICT WIDE	STSPGEN	FICABEN	21.98	0.00	-21.98
01	E	005	405	000	740	218	DEAF-HH	DISTRICT WIDE	STSPGEN	TRABENE	22.75	0.00	-22.75

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										2019-20	2019-20	Unencumbered	
FD	T	ORG	PRG	CRS	FIN	PRG	CRS	FIN	OBJ	FY Activity	Original Budget	Balance	
01	E	005	405	---	---	DEAF-HH			*DEAF-HH	2,324.06	0.00	-1,254.26	
01	E	005	406	000	740 140	VISIMP	DISTRICT	WIDE	STSPGEN	TEACSAL	972.80	1,035.00	62.20
01	E	005	406	000	740 210	VISIMP	DISTRICT	WIDE	STSPGEN	FICABEN	74.42	79.00	4.58
01	E	005	406	000	740 218	VISIMP	DISTRICT	WIDE	STSPGEN	TRABENE	0.00	80.00	80.00
01	E	005	406	000	740 396	VISIMP	DISTRICT	WIDE	STSPGEN	PUR OF SERVICES	0.00	400.00	400.00
01	E	005	406	---	---	VISIMP			*VISIMP	1,047.22	1,594.00	546.78	
01	E	005	407	000	419 140	SPECLD	DISTRICT	WIDE	FED SPE	TEACSAL	17,676.70	46,302.08	38,263.96
01	E	005	407	000	419 174	SPECLD	DISTRICT	WIDE	FED SPE	DAPE SPECIALIST	647.70	2,159.02	1,727.22
01	E	005	407	000	419 210	SPECLD	DISTRICT	WIDE	FED SPE	FICABEN	1,401.81	0.00	-647.94
01	E	005	407	000	419 218	SPECLD	DISTRICT	WIDE	FED SPE	TRABENE	51.28	0.00	-34.19
01	E	005	407	000	419 250	SPECLD	DISTRICT	WIDE	FED SPE	ERLYRET	530.30	0.00	-241.14
01	E	005	407	000	740 140	SPECLD	DISTRICT	WIDE	STSPGEN	TEACSAL	85,482.24	305,993.00	249,004.84
01	E	005	407	000	740 152	SPECLD	DISTRICT	WIDE	STSPGEN	ED SPEECH	6,875.19	13,129.00	8,545.54
01	E	005	407	000	740 161	SPECLD	DISTRICT	WIDE	STSPGEN	PARA & PC ASSIS	39,950.88	156,363.00	129,729.08
01	E	005	407	000	740 210	SPECLD	DISTRICT	WIDE	STSPGEN	FICABEN	9,616.63	36,375.00	29,961.03
01	E	005	407	000	740 214	SPECLD	DISTRICT	WIDE	STSPGEN	PERABEN	2,996.31	11,727.00	9,729.47
01	E	005	407	000	740 218	SPECLD	DISTRICT	WIDE	STSPGEN	TRABENE	7,314.71	24,604.00	19,727.53
01	E	005	407	000	740 220	SPECLD	DISTRICT	WIDE	STSPGEN	GROHEAL	12,249.23	44,689.00	36,419.26
01	E	005	407	000	740 250	SPECLD	DISTRICT	WIDE	STSPGEN	ERLYRET	3,618.45	14,265.00	11,852.70
01	E	005	407	000	740 433	SPECLD	DISTRICT	WIDE	STSPGEN	IND INST S&M	1,314.38	6,120.00	4,857.87
01	E	005	407	299	740 140	SPECLD	SUMMERS		STSPGEN	TEACSAL	0.00	8,705.00	8,705.00
01	E	005	407	299	740 210	SPECLD	SUMMERS		STSPGEN	FICABEN	0.00	666.00	666.00
01	E	005	407	299	740 218	SPECLD	SUMMERS		STSPGEN	TRABENE	0.00	671.00	671.00
01	E	005	407	---	---	SPECLD			*SPECLD	189,725.81	671,768.10	548,937.23	
01	E	005	408	000	740 140	EBD	DISTRICT	WIDE	STSPGEN	TEACSAL	9,713.07	34,695.00	28,219.62
01	E	005	408	000	740 161	EBD	DISTRICT	WIDE	STSPGEN	PARA & PC ASSIS	3,387.96	13,552.00	11,293.36
01	E	005	408	000	740 162	EBD	DISTRICT	WIDE	STSPGEN	ONE-ONE PARA	2,651.23	0.00	-1,745.25

01 E 005 408 000 740 210	EBD	DISTRICT WIDE	STSPGEN	FICABEN	1,154.39	3,691.00		2,922.60
01 E 005 408 000 740 214	EBD	DISTRICT WIDE	STSPGEN	PERABEN	427.91	1,016.00		740.71
01 E 005 408 000 740 218	EBD	DISTRICT WIDE	STSPGEN	TRABENE	769.29	2,675.00		2,162.14
01 E 005 408 000 740 220	EBD	DISTRICT WIDE	STSPGEN	GROHEAL	1,307.04	4,864.00		3,992.64
01 E 005 408 000 740 250	EBD	DISTRICT WIDE	STSPGEN	ERLYRET	358.83	1,447.00		1,207.78
01 E 005 408 000 740 433	EBD	DISTRICT WIDE	STSPGEN	IND INST S&M	792.71	1,465.00		672.29
01 E 005 408 --- --- ---	EBD		*EBD		20,562.43	63,405.00		49,465.89
01 E 005 40- --- --- ---	*SPECIAL ED				314,669.56	1,192,517.35		981,640.96
01 E 005 410 000 419 140	OHI	DISTRICT WIDE	FED SPE	TEACSAL	0.00	10,581.91		10,581.91
01 E 005 410 000 419 174	OHI	DISTRICT WIDE	FED SPE	DAPE SPECIALIST	1,295.46	4,318.19		3,454.55
01 E 005 410 000 419 210	OHI	DISTRICT WIDE	FED SPE	FICABEN	99.09	0.00		-66.06
01 E 005 410 000 419 218	OHI	DISTRICT WIDE	FED SPE	TRABENE	102.60	0.00		-68.40

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FD T ORG PRG CRS FIN	PRG	CRS	FIN	OBJ	2019-20		Unencumbered
					FY Activity	Original Budget	Balance
01 E 005 410 000 740 140	OHI	DISTRICT WIDE	STSPGEN	TEACSAL	31,345.22	92,978.00	72,930.36
01 E 005 410 000 740 154	OHI	DISTRICT WIDE	STSPGEN	SCHOOL NURSE	6,127.83	20,426.00	16,340.78
01 E 005 410 000 740 161	OHI	DISTRICT WIDE	STSPGEN	PARA & PC ASSIS	12,608.61	49,358.00	40,952.26
01 E 005 410 000 740 210	OHI	DISTRICT WIDE	STSPGEN	FICABEN	3,750.72	12,451.00	10,017.34
01 E 005 410 000 740 214	OHI	DISTRICT WIDE	STSPGEN	PERABEN	945.65	3,702.00	3,071.57
01 E 005 410 000 740 218	OHI	DISTRICT WIDE	STSPGEN	TRABENE	2,650.53	8,743.00	6,975.97
01 E 005 410 000 740 220	OHI	DISTRICT WIDE	STSPGEN	GROHEAL	2,118.35	14,948.00	13,461.19
01 E 005 410 000 740 250	OHI	DISTRICT WIDE	STSPGEN	ERLYRET	1,393.37	4,883.00	3,979.56
01 E 005 410 000 740 433	OHI	DISTRICT WIDE	STSPGEN	IND INST S&M	1,067.22	980.00	-87.22
01 E 005 410 --- --- ---	OHI		*OHI		63,504.65	223,369.10	181,543.81
01 E 005 411 000 419 140	AUTISM	DISTRICT WIDE	FED SPE	TEACSAL	0.00	8,096.59	8,096.59
01 E 005 411 000 419 174	AUTISM	DISTRICT WIDE	FED SPE	DAPE SPECIALIST	2,428.98	0.00	-1,619.32
01 E 005 411 000 419 210	AUTISM	DISTRICT WIDE	FED SPE	FICABEN	185.82	0.00	-123.88
01 E 005 411 000 419 218	AUTISM	DISTRICT WIDE	FED SPE	TRABENE	192.39	0.00	-128.26
01 E 005 411 000 740 140	AUTISM	DISTRICT WIDE	STSPGEN	TEACSAL	22,497.60	77,700.00	62,701.60
01 E 005 411 000 740 141	AUTISM	DISTRICT WIDE	STSPGEN	TEAAIDE	552.23	0.00	-552.23
01 E 005 411 000 740 152	AUTISM	DISTRICT WIDE	STSPGEN	ED SPEECH	2,725.59	10,007.00	8,189.94
01 E 005 411 000 740 161	AUTISM	DISTRICT WIDE	STSPGEN	PARA & PC ASSIS	7,904.77	18,693.00	13,607.23
01 E 005 411 000 740 162	AUTISM	DISTRICT WIDE	STSPGEN	ONE-ONE PARA	21,099.62	84,586.00	70,115.92
01 E 005 411 000 740 210	AUTISM	DISTRICT WIDE	STSPGEN	FICABEN	4,103.59	14,610.00	11,842.90
01 E 005 411 000 740 214	AUTISM	DISTRICT WIDE	STSPGEN	PERABEN	2,191.81	7,746.00	6,262.83
01 E 005 411 000 740 218	AUTISM	DISTRICT WIDE	STSPGEN	TRABENE	1,997.63	6,762.00	5,430.26
01 E 005 411 000 740 220	AUTISM	DISTRICT WIDE	STSPGEN	GROHEAL	2,657.07	9,723.00	7,951.62
01 E 005 411 000 740 250	AUTISM	DISTRICT WIDE	STSPGEN	ERLYRET	1,214.46	5,730.00	4,907.58
01 E 005 411 000 740 433	AUTISM	DISTRICT WIDE	STSPGEN	IND INST S&M	3,116.17	2,290.00	-782.41
01 E 005 411 --- --- ---	AUTISM		*AUTISM		72,867.73	245,943.59	195,900.37
01 E 005 412 000 420 140	ECSE	DISTRICT WIDE	PRESCHO	TEACSAL	0.00	12,515.00	12,515.00
01 E 005 412 000 420 210	ECSE	DISTRICT WIDE	PRESCHO	FICABEN	0.00	919.39	919.39
01 E 005 412 000 420 218	ECSE	DISTRICT WIDE	PRESCHO	TRABENE	0.00	964.91	964.91
01 E 005 412 000 420 220	ECSE	DISTRICT WIDE	PRESCHO	GROHEAL	0.00	1,571.47	1,571.47
01 E 005 412 000 420 250	ECSE	DISTRICT WIDE	PRESCHO	ERLYRET	0.00	375.45	375.45
01 E 005 412 000 422 140	ECSE	DISTRICT WIDE	BIRTH -2	TEACSAL	0.00	1,277.00	1,277.00
01 E 005 412 000 422 210	ECSE	DISTRICT WIDE	BIRTH -2	FICABEN	0.00	86.03	86.03
01 E 005 412 000 422 220	ECSE	DISTRICT WIDE	BIRTH -2	GROHEAL	0.00	158.87	158.87
01 E 005 412 000 422 250	ECSE	DISTRICT WIDE	BIRTH -2	ERLYRET	0.00	38.31	38.31
01 E 005 412 000 740 140	ECSE	DISTRICT WIDE	STSPGEN	TEACSAL	40,269.17	124,590.00	95,599.27
01 E 005 412 000 740 152	ECSE	DISTRICT WIDE	STSPGEN	ED SPEECH	7,206.84	17,605.00	12,771.46
01 E 005 412 000 740 161	ECSE	DISTRICT WIDE	STSPGEN	PARA & PC ASSIS	6,876.38	22,826.00	18,145.28
01 E 005 412 000 740 162	ECSE	DISTRICT WIDE	STSPGEN	ONE-ONE PARA	4,760.64	0.00	-3,173.76
01 E 005 412 000 740 210	ECSE	DISTRICT WIDE	STSPGEN	FICABEN	4,351.91	12,624.00	9,549.12

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					FY Activity	Original Budget	Balance
01 E 005 412 000 740 214	ECSE	DISTRICT WIDE	STSPGEN	PERABEN	872.81	1,712.00	1,122.89
01 E 005 412 000 740 218	ECSE	DISTRICT WIDE	STSPGEN	TRABENE	2,038.36	10,963.00	9,574.93
01 E 005 412 000 740 220	ECSE	DISTRICT WIDE	STSPGEN	GROHEAL	3,787.53	19,637.00	17,111.98
01 E 005 412 000 740 250	ECSE	DISTRICT WIDE	STSPGEN	ERLYRET	1,410.57	4,951.00	4,010.62
01 E 005 412 000 740 433	ECSE	DISTRICT WIDE	STSPGEN	IND INST S&M	1,797.62	3,900.00	2,102.38
01 E 005 412 299 740 433	ECSE	SUMMERS	STSPGEN	IND INST S&M	101.40	0.00	-101.40
01 E 005 412 --- --- ---	ECSE		*ECSE		73,473.23	236,714.43	184,619.20
01 E 005 416 000 419 174	SEVERELY MULTIP	DISTRICT WIDE	FED SPE	DAPE SPECIALIST	647.73	2,159.09	1,727.27
01 E 005 416 000 419 210	SEVERELY MULTIP	DISTRICT WIDE	FED SPE	FICABEN	49.56	0.00	-33.04
01 E 005 416 000 419 218	SEVERELY MULTIP	DISTRICT WIDE	FED SPE	TRABENE	51.30	0.00	-34.20
01 E 005 416 000 740 140	SEVERELY MULTIP	DISTRICT WIDE	STSPGEN	TEACSAL	3,386.43	13,110.00	10,852.38
01 E 005 416 000 740 152	SEVERELY MULTIP	DISTRICT WIDE	STSPGEN	ED SPEECH	511.05	2,045.00	1,704.30
01 E 005 416 000 740 162	SEVERELY MULTIP	DISTRICT WIDE	STSPGEN	ONE-ONE PARA	2,380.32	19,043.00	17,456.12
01 E 005 416 000 740 210	SEVERELY MULTIP	DISTRICT WIDE	STSPGEN	FICABEN	476.73	2,616.00	2,298.17
01 E 005 416 000 740 214	SEVERELY MULTIP	DISTRICT WIDE	STSPGEN	PERABEN	178.53	1,428.00	1,308.98
01 E 005 416 000 740 218	SEVERELY MULTIP	DISTRICT WIDE	STSPGEN	TRABENE	308.72	1,168.00	962.18
01 E 005 416 000 740 220	SEVERELY MULTIP	DISTRICT WIDE	STSPGEN	GROHEAL	432.15	1,600.00	1,311.90
01 E 005 416 000 740 250	SEVERELY MULTIP	DISTRICT WIDE	STSPGEN	ERLYRET	116.94	1,026.00	948.04
01 E 005 416 000 740 433	SEVERELY MULTIP	DISTRICT WIDE	STSPGEN	IND INST S&M	0.00	1,752.00	1,752.00
01 E 005 416 --- --- ---	SEVERELY MULTIP		*SEVERELY MULTI		8,539.46	45,947.09	40,254.10

01 E 005 41- --- --- ---	*OHI				218,385.07	751,974.21		602,317.48
01 E 005 420 000 000 145	SPECEDU	DISTRICT WIDE	DISTRICT WIDE	SUBTEAC	4,841.90	20,800.00		19,990.00
01 E 005 420 000 000 210	SPECEDU	DISTRICT WIDE	DISTRICT WIDE	FICABEN	370.41	0.00		-61.96
01 E 005 420 000 000 218	SPECEDU	DISTRICT WIDE	DISTRICT WIDE	TRABENE	69.50	0.00		-26.73
01 E 005 420 000 000 820	SPECEDU	DISTRICT WIDE	DISTRICT WIDE	MEMDUES	460.00	0.00		-460.00
01 E 005 420 000 419 110	SPECEDU	DISTRICT WIDE	FED SPE	ADMISAL	24,436.52	70,759.67		52,219.79
01 E 005 420 000 419 170	SPECEDU	DISTRICT WIDE	FED SPE	NON-INST SUPPOR	13,302.84	41,312.52		31,335.39
01 E 005 420 000 419 210	SPECEDU	DISTRICT WIDE	FED SPE	FICABEN	2,764.77	14,233.92		12,143.46
01 E 005 420 000 419 214	SPECEDU	DISTRICT WIDE	FED SPE	PERABEN	997.72	3,098.42		2,350.13
01 E 005 420 000 419 218	SPECEDU	DISTRICT WIDE	FED SPE	TRABENE	1,935.38	11,695.07		10,226.71
01 E 005 420 000 419 220	SPECEDU	DISTRICT WIDE	FED SPE	GROHEAL	2,069.36	17,984.89		16,432.87
01 E 005 420 000 419 250	SPECEDU	DISTRICT WIDE	FED SPE	ERLYRET	1,106.68	4,857.26		4,027.25
01 E 005 420 000 419 251	SPECEDU	DISTRICT WIDE	FED SPE	HSA & VEBE	1,326.74	0.00		-1,326.74
01 E 005 420 000 740 156	SPECEDU	DISTRICT WIDE	STSPGEN	S SOCIAL WORKER	8,543.88	28,480.00		22,784.08
01 E 005 420 000 740 210	SPECEDU	DISTRICT WIDE	STSPGEN	FICABEN	638.35	6,777.00		6,351.36
01 E 005 420 000 740 214	SPECEDU	DISTRICT WIDE	STSPGEN	PERABEN	0.00	2,948.00		2,948.00
01 E 005 420 000 740 218	SPECEDU	DISTRICT WIDE	STSPGEN	TRABENE	676.68	6,748.00		6,296.88
01 E 005 420 000 740 250	SPECEDU	DISTRICT WIDE	STSPGEN	ERLYRET	256.32	854.00		683.12
01 E 005 420 000 740 394	SPECEDU	DISTRICT WIDE	STSPGEN	PAYAGEN	2,577.32	0.00		-2,577.32

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FD	T	ORG	PRG	CRS	FIN	PRG	CRS	FIN	OBJ	FY Activity	Original Budget	Balance	
01	E	005	420	000	740	396	SPECEDU	DISTRICT WIDE	STSPGEN	PUR OF SERVICES	0.00	20,950.00	20,950.00
01	E	005	420	000	740	433	SPECEDU	DISTRICT WIDE	STSPGEN	IND INST S&m	0.00	1,500.00	1,500.00
01	E	005	420	000	740	460	SPECEDU	DISTRICT WIDE	STSPGEN	TEXTWOR	81.48	0.00	-81.48
01	E	005	420	150	740	146	SPECEDU	SP ED AIDE SUB	STSPGEN	SUBSTITUTE PARA	10,139.89	39,300.00	34,448.91
01	E	005	420	150	740	210	SPECEDU	SP ED AIDE SUB	STSPGEN	FICABEN	775.72	0.00	-371.12
01	E	005	420	150	740	214	SPECEDU	SP ED AIDE SUB	STSPGEN	PERABEN	489.98	0.00	-234.14
01	E	005	420	150	740	218	SPECEDU	SP ED AIDE SUB	STSPGEN	TRABENE	57.87	0.00	-20.63
01	E	005	420	299	740	161	SPECEDU	SUMMERS	STSPGEN	PARA & PC ASSIS	2,163.28	4,800.00	2,636.72
01	E	005	420	299	740	210	SPECEDU	SUMMERS	STSPGEN	FICABEN	165.48	1,094.00	928.52
01	E	005	420	299	740	214	SPECEDU	SUMMERS	STSPGEN	PERABEN	96.04	427.00	330.96
01	E	005	420	299	740	218	SPECEDU	SUMMERS	STSPGEN	TRABENE	62.46	732.00	669.54
01	E	005	420	---	---	---	SPECEDU		*SPECEDU		80,406.57	299,351.75	244,093.57
01	E	005	42-	---	---	---	*SPECEDU				80,406.57	299,351.75	244,093.57
01	E	005	430	000	000	140	HOMINST	DISTRICT WIDE	DISTRICT WIDE	TEACSAL	0.00	1,260.00	1,260.00
01	E	005	430	000	000	210	HOMINST	DISTRICT WIDE	DISTRICT WIDE	FICABEN	0.00	96.00	96.00
01	E	005	430	000	000	218	HOMINST	DISTRICT WIDE	DISTRICT WIDE	TRABENE	0.00	97.00	97.00
01	E	005	430	000	000	366	HOMINST	DISTRICT WIDE	DISTRICT WIDE	TRAVEL	0.00	180.00	180.00
01	E	005	430	420	000	140	HOMINST	SPEEDUC	DISTRICT WIDE	TEACSAL	0.00	315.00	315.00
01	E	005	430	420	000	210	HOMINST	SPEEDUC	DISTRICT WIDE	FICABEN	0.00	24.00	24.00
01	E	005	430	420	000	218	HOMINST	SPEEDUC	DISTRICT WIDE	TRABENE	0.00	24.00	24.00
01	E	005	430	420	000	366	HOMINST	SPEEDUC	DISTRICT WIDE	TRAVEL	0.00	180.00	180.00
01	E	005	430	---	---	---	HOMINST		*HOMINST		0.00	2,176.00	2,176.00
01	E	005	43-	---	---	---	*HOMINST				0.00	2,176.00	2,176.00
01	E	005	605	000	000	110	GENINST	DISTRICT WIDE	DISTRICT WIDE	ADMISAL	6,289.72	0.00	-4,717.29
01	E	005	605	000	000	210	GENINST	DISTRICT WIDE	DISTRICT WIDE	FICABEN	471.19	0.00	-353.63
01	E	005	605	000	000	218	GENINST	DISTRICT WIDE	DISTRICT WIDE	TRABENE	498.16	0.00	-373.62
01	E	005	605	000	000	250	GENINST	DISTRICT WIDE	DISTRICT WIDE	ERLYRET	188.72	0.00	-141.54
01	E	005	605	---	---	---	GENINST		*GENINST		7,447.79	0.00	-5,586.08
01	E	005	60-	---	---	---	*				7,447.79	0.00	-5,586.08
01	E	005	620	000	000	140	EDUCMED	DISTRICT WIDE	DISTRICT WIDE	TEACSAL	1,929.15	7,717.00	6,430.90
01	E	005	620	000	000	141	EDUCMED	DISTRICT WIDE	DISTRICT WIDE	TEAAIDE	9,833.73	38,374.00	31,745.83
01	E	005	620	000	000	210	EDUCMED	DISTRICT WIDE	DISTRICT WIDE	FICABEN	797.58	3,453.00	2,912.43
01	E	005	620	000	000	214	EDUCMED	DISTRICT WIDE	DISTRICT WIDE	PERABEN	721.23	2,875.00	2,394.18
01	E	005	620	000	000	218	EDUCMED	DISTRICT WIDE	DISTRICT WIDE	TRABENE	152.79	595.00	493.14
01	E	005	620	000	000	220	EDUCMED	DISTRICT WIDE	DISTRICT WIDE	GROHEAL	2,003.07	6,906.00	5,570.62
01	E	005	620	000	000	250	EDUCMED	DISTRICT WIDE	DISTRICT WIDE	ERLYRET	185.25	1,286.00	1,162.50
01	E	005	620	000	000	381	EDUCMED	DISTRICT WIDE	DISTRICT WIDE	PRIBIND	0.00	190.00	190.00

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01	E	005	620	000	000	402	EDUCMED	DISTRICT WIDE	DISTRICT WIDE	LIBSUPP	2,069.64	4,120.00	2,050.36
01	E	005	620	000	000	470	EDUCMED	DISTRICT WIDE	DISTRICT WIDE	LIBBOOK	31,768.42	31,310.00	-458.42
01	E	005	620	000	000	480	EDUCMED	DISTRICT WIDE	DISTRICT WIDE	AUDVISU	1,075.61	1,435.00	359.39
01	E	005	620	000	000	489	EDUCMED	DISTRICT WIDE	DISTRICT WIDE	PERIODI	667.00	700.00	33.00
01	E	005	620	---	---	---	EDUCMED		*EDUCMED		51,203.47	98,961.00	52,883.93
01	E	005	62-	---	---	---	*EDUCMED				51,203.47	98,961.00	52,883.93
01	E	005	640	129	308	185	STAFDEV	BRD/ADM	STAFF D	OTHER SAL-LICEN	6,125.68	11,000.00	5,445.92
01	E	005	640	129	308	186	STAFDEV	BRD/ADM	STAFF D	OTHER SAL NON-L	2,087.30	0.00	-2,087.30
01	E	005	640	129	308	201	STAFDEV	BRD/ADM	STAFF D	TUIREIM	404.75	35,100.00	34,695.25
01	E	005	640	129	308	210	STAFDEV	BRD/ADM	STAFF D	FICABEN	609.67	842.00	275.79
01	E	005	640	129	308	214	STAFDEV	BRD/ADM	STAFF D	PERABEN	156.55	0.00	-156.55
01	E	005	640	129	308	218	STAFDEV	BRD/ADM	STAFF D	TRABENE	485.17	848.00	408.12

01 E 005 640 129 308 311	STAFDEV	BRD/ADM	STAFF D	PROFTEC	1,228.00	0.00		-1,228.00
01 E 005 640 129 308 366	STAFDEV	BRD/ADM	STAFF D	TRAVEL	11,062.89	38,587.00		28,216.33
01 E 005 640 129 308 401	STAFDEV	BRD/ADM	STAFF D	GENSUPP	888.74	0.00		-788.74
01 E 005 640 --- --- ---	STAFDEV		*STAFDEV		23,048.75	86,377.00		64,780.82
01 E 005 64- --- --- ---	*STAFDEV				23,048.75	86,377.00		64,780.82
01 E 005 680 000 000 160	COMPINS	DISTRICT WIDE	DISTRICT WIDE	MISCAL	98.04	0.00		-98.04
01 E 005 680 000 000 186	COMPINS	DISTRICT WIDE	DISTRICT WIDE	OTHER SAL NON-L	42,818.84	100,852.00		66,579.21
01 E 005 680 000 000 210	COMPINS	DISTRICT WIDE	DISTRICT WIDE	FICABEN	3,135.96	7,621.00		5,110.72
01 E 005 680 000 000 214	COMPINS	DISTRICT WIDE	DISTRICT WIDE	PERABEN	3,218.74	7,571.00		4,993.21
01 E 005 680 000 000 220	COMPINS	DISTRICT WIDE	DISTRICT WIDE	GROHEAL	2,750.00	6,600.00		4,400.00
01 E 005 680 000 000 250	COMPINS	DISTRICT WIDE	DISTRICT WIDE	ERLYRET	841.60	2,432.00		1,758.72
01 E 005 680 000 000 305	COMPINS	DISTRICT WIDE	DISTRICT WIDE	SERVICE	987.35	10,000.00		9,034.15
01 E 005 680 000 000 366	COMPINS	DISTRICT WIDE	DISTRICT WIDE	TRAVEL	0.00	300.00		300.00
01 E 005 680 000 000 401	COMPINS	DISTRICT WIDE	DISTRICT WIDE	GENSUPP	8,824.44	35,000.00		26,675.56
01 E 005 680 531 302 555	COMPINS	COMP&PE	OP CAP	TECH	14,560.51	33,215.00		19,938.55
01 E 005 680 532 302 555	COMPINS	ITV&ODL	OP CAP	TECH	19,544.20	11,038.00		-8,506.20
01 E 005 680 533 302 555	COMPINS	SOFTWARE	OP CAP	TECH	33,063.97	65,025.00		33,778.48
01 E 005 680 --- --- ---	COMPINS		*COMPINS		129,843.65	279,654.00		163,964.36
01 E 005 68- --- --- ---	*COMPINS				129,843.65	279,654.00		163,964.36
01 E 005 690 000 310 394	INSTSUP	DISTRICT WIDE	COOP RE	PAYAGEN	12,949.97	19,350.00		6,400.03
01 E 005 690 --- --- ---	INSTSUP		*INSTSUP		12,949.97	19,350.00		6,400.03
01 E 005 69- --- --- ---	*INSTSUP				12,949.97	19,350.00		6,400.03
01 E 005 720 000 000 140	HEALSER	DISTRICT WIDE	DISTRICT WIDE	TEACAL	9,998.07	33,327.00		26,661.62
01 E 005 720 000 000 145	HEALSER	DISTRICT WIDE	DISTRICT WIDE	SUBTEAC	810.00	3,240.00		2,700.00

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FD	T	ORG	PRG	CRS	FIN	PRG	CRS	FIN	OBJ	FY Activity	Original Budget	Balance	
01	E	005	720	000	000	210	HEALSER	DISTRICT WIDE	DISTRICT WIDE	FICABEN	826.81	2,798.00	2,246.79
01	E	005	720	000	000	218	HEALSER	DISTRICT WIDE	DISTRICT WIDE	TRABENE	855.99	2,765.00	2,194.34
01	E	005	720	000	000	250	HEALSER	DISTRICT WIDE	DISTRICT WIDE	ERLYRET	299.94	1,000.00	800.04
01	E	005	720	000	000	305	HEALSER	DISTRICT WIDE	DISTRICT WIDE	SERVICE	0.00	375.00	375.00
01	E	005	720	000	000	401	HEALSER	DISTRICT WIDE	DISTRICT WIDE	GENSUPP	3,051.87	2,763.00	-288.87
01	E	005	720	082	000	186	HEALSER	WELLNES	DISTRICT WIDE	OTHER SAL NON-L	0.00	70.00	70.00
01	E	005	720	082	000	210	HEALSER	WELLNES	DISTRICT WIDE	FICABEN	0.00	6.00	6.00
01	E	005	720	082	000	214	HEALSER	WELLNES	DISTRICT WIDE	PERABEN	0.00	6.00	6.00
01	E	005	720	---	---	---	HEALSER		*HEALSER	15,842.68	46,350.00	34,770.92	
01	E	005	72-	---	---	---	*HEALSER			15,842.68	46,350.00	34,770.92	
01	E	005	740	000	000	140	SOCWORK	DISTRICT WIDE	DISTRICT WIDE	TEACSAL	10,442.52	34,808.00	27,846.32
01	E	005	740	000	000	210	SOCWORK	DISTRICT WIDE	DISTRICT WIDE	FICABEN	780.19	2,663.00	2,142.78
01	E	005	740	000	000	218	SOCWORK	DISTRICT WIDE	DISTRICT WIDE	TRABENE	827.04	2,684.00	2,132.64
01	E	005	740	000	000	250	SOCWORK	DISTRICT WIDE	DISTRICT WIDE	ERLYRET	313.26	1,044.00	835.16
01	E	005	740	000	000	401	SOCWORK	DISTRICT WIDE	DISTRICT WIDE	GENSUPP	0.00	165.00	165.00
01	E	005	740	---	---	---	SOCWORK		*SOCWORK	12,363.01	41,364.00	33,121.90	
01	E	005	74-	---	---	---	*SOCWORK			12,363.01	41,364.00	33,121.90	
01	E	005	760	000	719	172	PUPTRAN	DISTRICT WIDE	TRAFHAZ	CUSTSUB	4,923.45	16,309.00	13,026.70
01	E	005	760	000	719	210	PUPTRAN	DISTRICT WIDE	TRAFHAZ	FICABEN	376.62	1,358.00	1,106.92
01	E	005	760	000	719	214	PUPTRAN	DISTRICT WIDE	TRAFHAZ	PERABEN	369.27	1,338.00	1,091.82
01	E	005	760	000	719	220	PUPTRAN	DISTRICT WIDE	TRAFHAZ	GROHEAL	0.00	76.00	76.00
01	E	005	760	000	719	250	PUPTRAN	DISTRICT WIDE	TRAFHAZ	ERLYRET	34.23	283.00	260.18
01	E	005	760	000	720	116	PUPTRAN	DISTRICT WIDE	REGUBUS	TRANSUP	16,053.95	37,413.00	24,569.84
01	E	005	760	000	720	170	PUPTRAN	DISTRICT WIDE	REGUBUS	NON-INST SUPPOR	84,945.36	304,115.00	245,868.78
01	E	005	760	000	720	175	PUPTRAN	DISTRICT WIDE	REGUBUS	SUBSTITUTE	4,845.80	21,000.00	19,078.96
01	E	005	760	000	720	176	PUPTRAN	DISTRICT WIDE	REGUBUS	BUSMECH	16,403.85	38,039.00	24,915.92
01	E	005	760	000	720	186	PUPTRAN	DISTRICT WIDE	REGUBUS	OTHER SAL NON-L	2,992.28	4,400.00	1,507.72
01	E	005	760	000	720	210	PUPTRAN	DISTRICT WIDE	REGUBUS	FICABEN	9,116.78	30,964.00	24,473.35
01	E	005	760	000	720	214	PUPTRAN	DISTRICT WIDE	REGUBUS	PERABEN	8,946.10	30,352.00	23,973.55
01	E	005	760	000	720	220	PUPTRAN	DISTRICT WIDE	REGUBUS	GROHEAL	12,865.84	32,685.00	22,560.56
01	E	005	760	000	720	250	PUPTRAN	DISTRICT WIDE	REGUBUS	ERLYRET	3,174.73	11,381.00	9,086.56
01	E	005	760	000	720	251	PUPTRAN	DISTRICT WIDE	REGUBUS	HSA & VEBA	850.00	6,588.00	5,738.00
01	E	005	760	000	720	261	PUPTRAN	DISTRICT WIDE	REGUBUS	DENTOPT	594.71	5,600.00	5,005.29
01	E	005	760	000	720	305	PUPTRAN	DISTRICT WIDE	REGUBUS	SERVICE	2,274.00	4,015.00	1,741.00
01	E	005	760	000	720	311	PUPTRAN	DISTRICT WIDE	REGUBUS	PROFTEC	3,912.00	0.00	-3,050.00
01	E	005	760	000	720	320	PUPTRAN	DISTRICT WIDE	REGUBUS	COMMTEL	147.80	550.00	402.20
01	E	005	760	000	720	330	PUPTRAN	DISTRICT WIDE	REGUBUS	ELESERV	1,416.27	7,975.00	6,983.57
01	E	005	760	000	720	331	PUPTRAN	DISTRICT WIDE	REGUBUS	WATSEW	471.32	1,510.00	1,154.26

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FD	T	ORG	PRG	CRS	FIN	PRG	CRS	FIN	OBJ	FY Activity	Original Budget	Balance	
01	E	005	760	000	720	345	PUPTRAN	DISTRICT WIDE	REGUBUS	PROPLIA	19,972.00	17,219.00	-2,753.00
01	E	005	760	000	720	351	PUPTRAN	DISTRICT WIDE	REGUBUS	CSGROUN	0.00	375.00	375.00
01	E	005	760	000	720	352	PUPTRAN	DISTRICT WIDE	REGUBUS	CSBUILD	0.00	2,500.00	2,500.00
01	E	005	760	000	720	353	PUPTRAN	DISTRICT WIDE	REGUBUS	CSEQUIP	748.60	9,685.00	8,936.40
01	E	005	760	000	720	354	PUPTRAN	DISTRICT WIDE	REGUBUS	CSVEHIC	2,543.41	10,530.00	8,472.90
01	E	005	760	000	720	401	PUPTRAN	DISTRICT WIDE	REGUBUS	GENSUPP	1,025.97	6,800.00	6,033.16

01 E 005 760 000 720 422	PUPTRAN	DISTRICT WIDE	REGUBUS	OEBUILD	0.00	475.00		475.00
01 E 005 760 000 720 423	PUPTRAN	DISTRICT WIDE	REGUBUS	OEEQUIP	164.02	660.00		495.98
01 E 005 760 000 720 424	PUPTRAN	DISTRICT WIDE	REGUBUS	OEEVEHIC	8,808.52	29,284.00		21,156.68
01 E 005 760 000 720 440	PUPTRAN	DISTRICT WIDE	REGUBUS	FUELBUI	135.68	7,900.00		7,764.32
01 E 005 760 000 720 442	PUPTRAN	DISTRICT WIDE	REGUBUS	GAS&OIL	24,866.45	91,000.00		78,681.87
01 E 005 760 000 723 170	PUPTRAN	DISTRICT WIDE	HANTRAN	NON-INST SUPPOR	4,425.02	12,401.00		8,918.84
01 E 005 760 000 723 186	PUPTRAN	DISTRICT WIDE	HANTRAN	OTHER SAL NON-L	147.54	0.00		-98.15
01 E 005 760 000 723 210	PUPTRAN	DISTRICT WIDE	HANTRAN	FICABEN	350.16	949.00		674.83
01 E 005 760 000 723 214	PUPTRAN	DISTRICT WIDE	HANTRAN	PERABEN	342.89	930.00		661.52
01 E 005 760 000 723 220	PUPTRAN	DISTRICT WIDE	HANTRAN	GROHEAL	1,349.25	3,409.00		2,329.60
01 E 005 760 000 723 250	PUPTRAN	DISTRICT WIDE	HANTRAN	ERLYRET	132.74	435.00		330.54
01 E 005 760 000 723 251	PUPTRAN	DISTRICT WIDE	HANTRAN	HSA & VEBE	150.00	1,162.00		1,012.00
01 E 005 760 590 733 170	PUPTRAN	COMSERV	STUDACT	NON-INST SUPPOR	77.99	800.00		800.00
01 E 005 760 590 733 210	PUPTRAN	COMSERV	STUDACT	FICABEN	5.97	61.00		61.00
01 E 005 760 590 733 214	PUPTRAN	COMSERV	STUDACT	PERABEN	5.85	60.00		60.00
01 E 005 760 733 733 170	PUPTRAN	STUDACT	STUDACT	NON-INST SUPPOR	13,680.00	44,000.00		35,049.66
01 E 005 760 733 733 210	PUPTRAN	STUDACT	STUDACT	FICABEN	1,016.56	3,366.00		2,707.98
01 E 005 760 733 733 214	PUPTRAN	STUDACT	STUDACT	PERABEN	819.67	3,300.00		2,778.52
01 E 005 760 734 733 174	PUPTRAN	STUDFLD	STUDACT	DAPE SPECIALIST	0.00	1,080.00		1,080.00
01 E 005 760 734 733 210	PUPTRAN	STUDFLD	STUDACT	FICABEN	0.00	83.00		83.00
01 E 005 760 734 733 214	PUPTRAN	STUDFLD	STUDACT	PERABEN	0.00	81.00		81.00
01 E 005 760 --- --- ---	PUPTRAN		*PUPTRAN		255,482.65	804,496.00		618,239.83
01 E 005 76- --- --- ---	*PUPTRAN				255,482.65	804,496.00		618,239.83
01 E 005 792 000 342 394	CRIMPRE	DISTRICT WIDE	CRIME LEVY	PAYAGEN	14,400.00	9,000.00		-5,400.00
01 E 005 792 000 342 530	CRIMPRE	DISTRICT WIDE	CRIME LEVY	EQUIPME	3,184.70	39,009.00		35,824.30
01 E 005 792 --- --- ---	CRIMPRE		*CRIMPRE		17,584.70	48,009.00		30,424.30
01 E 005 79- --- --- ---	*AL&DRUG				17,584.70	48,009.00		30,424.30
01 E 005 810 000 000 110	OPERMAI	DISTRICT WIDE	DISTRICT WIDE	ADMISAL	6,458.35	13,401.00		8,234.32
01 E 005 810 000 000 113	OPERMAI	DISTRICT WIDE	DISTRICT WIDE	SUPERVI	32,574.28	71,498.00		44,313.11
01 E 005 810 000 000 171	OPERMAI	DISTRICT WIDE	DISTRICT WIDE	CUSTODI	85,875.56	193,148.00		124,463.80
01 E 005 810 000 000 172	OPERMAI	DISTRICT WIDE	DISTRICT WIDE	CUSTSUB	0.00	5,475.00		5,475.00
01 E 005 810 000 000 177	OPERMAI	DISTRICT WIDE	DISTRICT WIDE	CLEANAI	28,445.62	82,496.00		60,058.93

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FD	T	ORG	PRG	CRS	FIN	PRG	CRS	FIN	OBJ	FY Activity	Original Budget	Balance	
01	E	005	810	000	000	185	OPERMAI	DISTRICT WIDE	DISTRICT WIDE	OTHER SAL-LICEN	3,347.18	8,700.00	5,667.62
01	E	005	810	000	000	186	OPERMAI	DISTRICT WIDE	DISTRICT WIDE	OTHER SAL NON-L	4,650.26	8,580.00	4,946.17
01	E	005	810	000	000	210	OPERMAI	DISTRICT WIDE	DISTRICT WIDE	FICABEN	12,339.37	29,923.00	19,969.37
01	E	005	810	000	000	214	OPERMAI	DISTRICT WIDE	DISTRICT WIDE	PERABEN	11,233.11	27,747.00	18,666.02
01	E	005	810	000	000	218	OPERMAI	DISTRICT WIDE	DISTRICT WIDE	TRABENE	776.60	1,704.00	1,054.63
01	E	005	810	000	000	220	OPERMAI	DISTRICT WIDE	DISTRICT WIDE	GROHEAL	35,132.90	87,968.00	59,501.88
01	E	005	810	000	000	250	OPERMAI	DISTRICT WIDE	DISTRICT WIDE	ERLYRET	2,397.06	4,875.00	2,955.93
01	E	005	810	000	000	251	OPERMAI	DISTRICT WIDE	DISTRICT WIDE	HSA & VEBE	1,763.12	15,400.00	13,636.88
01	E	005	810	000	000	311	OPERMAI	DISTRICT WIDE	DISTRICT WIDE	PROFTEC	1,455.00	510.00	-945.00
01	E	005	810	000	000	320	OPERMAI	DISTRICT WIDE	DISTRICT WIDE	COMMTEL	13,838.47	33,500.00	21,505.83
01	E	005	810	000	000	329	OPERMAI	DISTRICT WIDE	DISTRICT WIDE	POSTAGE	6,840.29	17,725.00	10,884.71
01	E	005	810	000	000	331	OPERMAI	DISTRICT WIDE	DISTRICT WIDE	WATSEW	10,995.38	25,100.00	16,919.60
01	E	005	810	000	000	351	OPERMAI	DISTRICT WIDE	DISTRICT WIDE	CSGROUN	1,246.22	31,250.00	30,003.78
01	E	005	810	000	000	352	OPERMAI	DISTRICT WIDE	DISTRICT WIDE	CSBUILD	101,356.89	31,250.00	-68,303.91
01	E	005	810	000	000	353	OPERMAI	DISTRICT WIDE	DISTRICT WIDE	CSEQUIP	12,657.02	25,875.00	13,392.98
01	E	005	810	000	000	370	OPERMAI	DISTRICT WIDE	DISTRICT WIDE	RENTLEA	0.00	735.00	735.00
01	E	005	810	000	000	410	OPERMAI	DISTRICT WIDE	DISTRICT WIDE	CUSTSUP	52,215.97	84,800.00	41,885.45
01	E	005	810	000	000	421	OPERMAI	DISTRICT WIDE	DISTRICT WIDE	OEGROUN	2,011.64	25,000.00	22,988.36
01	E	005	810	000	000	422	OPERMAI	DISTRICT WIDE	DISTRICT WIDE	OEBUILD	9,859.81	15,000.00	5,210.86
01	E	005	810	000	000	423	OPERMAI	DISTRICT WIDE	DISTRICT WIDE	OEEQUIP	2,488.96	21,100.00	19,023.00
01	E	005	810	000	000	860	OPERMAI	DISTRICT WIDE	DISTRICT WIDE	TAXES	0.00	12,047.00	12,047.00
01	E	005	810	101	000	330	OPERMAI	ROSEAU	DISTRICT WIDE	ELESERV	104,268.20	292,072.00	214,839.24
01	E	005	810	101	000	440	OPERMAI	ROSEAU	DISTRICT WIDE	FUELBUI	11,617.02	105,000.00	98,844.14
01	E	005	810	104	000	186	OPERMAI	RAMSPOR	DISTRICT WIDE	OTHER SAL NON-L	1,679.84	15,590.00	15,590.00
01	E	005	810	104	000	210	OPERMAI	RAMSPOR	DISTRICT WIDE	FICABEN	103.56	1,193.00	1,193.00
01	E	005	810	104	000	214	OPERMAI	RAMSPOR	DISTRICT WIDE	PERABEN	7.78	1,169.00	1,169.00
01	E	005	810	104	000	330	OPERMAI	RAMSPOR	DISTRICT WIDE	ELESERV	8,874.09	51,025.00	47,337.33
01	E	005	810	104	000	331	OPERMAI	RAMSPOR	DISTRICT WIDE	WATSEW	530.02	2,150.00	1,794.26
01	E	005	810	104	000	352	OPERMAI	RAMSPOR	DISTRICT WIDE	CSBUILD	3,363.00	5,475.00	2,112.00
01	E	005	810	104	000	353	OPERMAI	RAMSPOR	DISTRICT WIDE	CSEQUIP	5,112.03	12,375.00	8,656.42
01	E	005	810	104	000	410	OPERMAI	RAMSPOR	DISTRICT WIDE	CUSTSUP	2,694.64	1,800.00	-744.65
01	E	005	810	104	000	422	OPERMAI	RAMSPOR	DISTRICT WIDE	OEBUILD	844.25	1,800.00	955.75
01	E	005	810	104	000	423	OPERMAI	RAMSPOR	DISTRICT WIDE	OEEQUIP	0.00	4,630.00	4,630.00
01	E	005	810	104	000	440	OPERMAI	RAMSPOR	DISTRICT WIDE	FUELBUI	980.30	13,350.00	13,133.45
01	E	005	810	106	000	185	OPERMAI	MOWING	DISTRICT WIDE	OTHER SAL-LICEN	1,984.15	0.00	-1,984.15
01	E	005	810	106	000	186	OPERMAI	MOWING	DISTRICT WIDE	OTHER SAL NON-L	4,785.58	12,100.00	7,314.42
01	E	005	810	106	000	210	OPERMAI	MOWING	DISTRICT WIDE	FICABEN	517.41	923.00	405.59
01	E	005	810	106	000	214	OPERMAI	MOWING	DISTRICT WIDE	PERABEN	0.00	69.00	69.00
01	E	005	810	106	000	218	OPERMAI	MOWING	DISTRICT WIDE	TRABENE	157.15	0.00	-157.15
01	E	005	810	171	000	171	OPERMAI	OT	DISTRICT WIDE	CUSTODI	5,575.93	14,100.00	9,778.92

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01	E	005	810	171	000	210	OPERMAI	OT	DISTRICT WIDE	FICABEN	426.35	0.00	-330.39	
01	E	005	810	171	000	214	OPERMAI	OT	DISTRICT WIDE	PERABEN	418.21	0.00	-324.08	
01	E	005	810	---	---	---	OPERMAI		*OPERMAI	593,898.57	1,409,628.00	918,573.42		
01	E	005	81-	---	---	---	*OPERMAI			593,898.57	1,409,628.00	918,573.42		
01	E	005	840	000	302	530	CAPIOUT		DISTRICT WIDE	OP CAP	0.00	27,700.00	27,700.00	
01	E	005	840	---	---	---	CAPIOUT		*CAPIOUT	0.00	27,700.00	27,700.00		
01	E	005	84-	---	---	---	*CAPIOUT			0.00	27,700.00	27,700.00		
01	E	005	850	000	302	511	FACILIT		DISTRICT WIDE	OP CAP	1,000.00	0.00	-1,000.00	
01	E	005	850	000	347	350	FACILIT		DISTRICT WIDE	H&S	2,538.12	0.00	-2,538.12	
01	E	005	850	000	352	350	FACILIT		DISTRICT WIDE	H&SMGMT	5,000.00	0.00	-5,000.00	
01	E	005	850	---	---	---	FACILIT		*FACILIT	8,538.12	0.00	-8,538.12		
01	E	005	85-	---	---	---	*FACILIT			8,538.12	0.00	-8,538.12		
01	E	005	865	000	347	350	LTFM		DISTRICT WIDE	H&S	0.00	12,920.00	12,920.00	
01	E	005	865	000	349	350	LTFM		DISTRICT WIDE	PCFUEHA	0.00	5,000.00	5,000.00	
01	E	005	865	000	352	350	LTFM		DISTRICT WIDE	H&SMGMT	535.00	13,584.00	13,049.00	
01	E	005	865	000	358	350	LTFM		DISTRICT WIDE	LEVYHAZ	0.00	5,000.00	5,000.00	
01	E	005	865	000	363	350	LTFM		DISTRICT WIDE	FIRESAF	420.85	24,404.00	23,983.15	
01	E	005	865	000	368	522	LTFM		DISTRICT WIDE	BLDG ENVELOPE	0.00	26,000.00	26,000.00	
01	E	005	865	000	369	350	LTFM		DISTRICT WIDE	BLDG HRDW & EQU	20,713.00	71,259.00	50,546.00	
01	E	005	865	000	370	350	LTFM		DISTRICT WIDE	ELECTRICAL	10,480.77	24,472.00	13,991.23	
01	E	005	865	000	379	350	LTFM		DISTRICT WIDE	INTERIOR SURFAC	0.00	1,180.00	1,180.00	
01	E	005	865	000	380	350	LTFM		DISTRICT WIDE	MECHANICAL SYST	16,185.31	5,094.00	-2,240.49	
01	E	005	865	000	381	350	LTFM		DISTRICT WIDE	PLUMBING	11,488.56	36,817.00	25,328.44	
01	E	005	865	000	382	350	LTFM		DISTRICT WIDE	PROF SERVICES	0.00	10,000.00	10,000.00	
01	E	005	865	000	383	350	LTFM		DISTRICT WIDE	ROOF SYSTEMS	11,945.00	4,429.00	-7,516.00	
01	E	005	865	000	384	350	LTFM		DISTRICT WIDE	SITE PROJECTS	24,730.00	169,885.00	145,155.00	
01	E	005	865	---	---	---	LTFM		*LTFM	96,498.49	410,044.00	322,396.33		
01	E	005	866	000	380	350	LTFM 100000-199	DISTRICT WIDE	MECHANICAL SYST	REPMAIN	67,022.00	0.00	-67,022.00	
01	E	005	866	---	---	---	LTFM 100000-199		*LTFM 100000-19	67,022.00	0.00	-67,022.00		
01	E	005	86-	---	---	---	*HEA/SAF			163,520.49	410,044.00	255,374.33		
01	E	005	930	000	000	220	EMPLBEN		DISTRICT WIDE	DISTRICT WIDE	GROHEAL	39,787.29	0.00	-38,863.29
01	E	005	930	000	000	230	EMPLBEN		DISTRICT WIDE	DISTRICT WIDE	GROLIFE	4,769.39	12,600.00	9,096.52
01	E	005	930	000	000	261	EMPLBEN		DISTRICT WIDE	DISTRICT WIDE	DENTOFT	8,049.73	24,500.00	17,552.48
01	E	005	930	000	000	270	EMPLBEN		DISTRICT WIDE	DISTRICT WIDE	WORCOMP	71,625.00	87,100.00	15,475.00
01	E	005	930	000	000	280	EMPLBEN		DISTRICT WIDE	DISTRICT WIDE	UNEMPCO	229.71	3,000.00	2,770.29
01	E	005	930	---	---	---	EMPLBEN		*EMPLBEN	124,461.12	127,200.00	6,031.00		

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01	E	005	93-	---	---	---	*EMPLBEN			124,461.12	127,200.00	6,031.00
01	E	005	940	000	000	340	INSURAN		DISTRICT WIDE	DISTRICT WIDE	PROPINS	-5,028.97
01	E	005	940	---	---	---	INSURAN		*INSURAN	62,002.97	56,974.00	-5,028.97
01	E	005	94-	---	---	---	*INSURAN			62,002.97	56,974.00	-5,028.97
01	E	00-	---	---	---	---	*			2,320,565.32	6,283,287.31	4,406,333.75
01	E	010	050	000	000	110	SCHADMI		DISTRICT WIDE	DISTRICT WIDE	ADMISAL	67,420.66
01	E	010	050	000	000	170	SCHADMI		DISTRICT WIDE	DISTRICT WIDE	NON-INST SUPPOR	28,288.51
01	E	010	050	000	000	210	SCHADMI		DISTRICT WIDE	DISTRICT WIDE	FICABEN	7,067.10
01	E	010	050	000	000	214	SCHADMI		DISTRICT WIDE	DISTRICT WIDE	PERABEN	1,723.78
01	E	010	050	000	000	218	SCHADMI		DISTRICT WIDE	DISTRICT WIDE	TRABENE	5,318.40
01	E	010	050	000	000	220	SCHADMI		DISTRICT WIDE	DISTRICT WIDE	GROHEAL	15,328.80
01	E	010	050	000	000	250	SCHADMI		DISTRICT WIDE	DISTRICT WIDE	ERLYRET	2,790.00
01	E	010	050	000	000	251	SCHADMI		DISTRICT WIDE	DISTRICT WIDE	HSA & VEB	8,909.99
01	E	010	050	000	000	401	SCHADMI		DISTRICT WIDE	DISTRICT WIDE	GENSUPP	-2,042.09
01	E	010	050	---	---	---	SCHADMI		*SCHADMI	59,938.96	180,683.00	134,805.15
01	E	010	05-	---	---	---	*SCHADMI			59,938.96	180,683.00	134,805.15
01	E	010	201	000	000	140	KNGTN		DISTRICT WIDE	DISTRICT WIDE	TEACSAL	105,296.24
01	E	010	201	000	000	145	KNGTN		DISTRICT WIDE	DISTRICT WIDE	SUBTEAC	13,422.50
01	E	010	201	000	000	210	KNGTN		DISTRICT WIDE	DISTRICT WIDE	FICABEN	9,254.69
01	E	010	201	000	000	218	KNGTN		DISTRICT WIDE	DISTRICT WIDE	TRABENE	9,077.35
01	E	010	201	000	000	220	KNGTN		DISTRICT WIDE	DISTRICT WIDE	GROHEAL	12,570.40
01	E	010	201	000	000	250	KNGTN		DISTRICT WIDE	DISTRICT WIDE	ERLYRET	3,158.74
01	E	010	201	000	330	140	KNGTN		DISTRICT WIDE	LEARN & DEVELOP	TEACSAL	83,434.76
01	E	010	201	000	330	210	KNGTN		DISTRICT WIDE	LEARN & DEVELOP	FICABEN	8,012.70
01	E	010	201	000	330	218	KNGTN		DISTRICT WIDE	LEARN & DEVELOP	TRABENE	7,945.50
01	E	010	201	000	330	220	KNGTN		DISTRICT WIDE	LEARN & DEVELOP	GROHEAL	3,470.42
01	E	010	201	000	330	250	KNGTN		DISTRICT WIDE	LEARN & DEVELOP	ERLYRET	3,103.04
01	E	010	201	---	---	---	KNGTN		*KNGTN	94,725.96	321,611.00	258,746.34
01	E	010	203	000	000	140	ELEMENT		DISTRICT WIDE	DISTRICT WIDE	TEACSAL	1,040,845.18
01	E	010	203	000	000	145	ELEMENT		DISTRICT WIDE	DISTRICT WIDE	SUBTEAC	42,665.00
01	E	010	203	000	000	185	ELEMENT		DISTRICT WIDE	DISTRICT WIDE	OTHER SAL-LICEN	1,620.00
01	E	010	203	000	000	210	ELEMENT		DISTRICT WIDE	DISTRICT WIDE	FICABEN	83,795.18
01	E	010	203	000	000	218	ELEMENT		DISTRICT WIDE	DISTRICT WIDE	TRABENE	83,221.90
01	E	010	203	000	000	220	ELEMENT		DISTRICT WIDE	DISTRICT WIDE	GROHEAL	79,841.58

01 E 010 203 000 000 250	ELEMENT	DISTRICT WIDE	DISTRICT WIDE	ERLYRET	10,857.78	38,464.00		31,225.48
01 E 010 203 000 000 305	ELEMENT	DISTRICT WIDE	DISTRICT WIDE	SERVICE	5,000.00	0.00		-5,000.00

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01	E	010	203	000	000	366	ELEMENT	DISTRICT WIDE	DISTRICT WIDE	TRAVEL	0.00	5,100.00	5,100.00
01	E	010	203	000	000	381	ELEMENT	DISTRICT WIDE	DISTRICT WIDE	PRIBIND	0.00	1,900.00	1,900.00
01	E	010	203	000	000	390	ELEMENT	DISTRICT WIDE	DISTRICT WIDE	PAYTOMN	1,337.76	4,000.00	2,662.24
01	E	010	203	000	000	404	ELEMENT	DISTRICT WIDE	DISTRICT WIDE	GRADUAT	0.00	860.00	860.00
01	E	010	203	000	000	430	ELEMENT	DISTRICT WIDE	DISTRICT WIDE	INSTSUP	43,414.49	64,485.00	25,318.53
01	E	010	203	000	000	431	ELEMENT	DISTRICT WIDE	DISTRICT WIDE	DUPLSUP	14,553.16	23,175.00	14,433.54
01	E	010	203	000	000	460	ELEMENT	DISTRICT WIDE	DISTRICT WIDE	TEXTWOR	33,235.47	48,670.00	18,932.78
01	E	010	203	000	000	461	ELEMENT	DISTRICT WIDE	DISTRICT WIDE	STATEST	0.00	7,650.00	7,650.00
01	E	010	203	000	302	530	ELEMENT	DISTRICT WIDE	OP CAP	EQUIPME	0.00	3,500.00	3,500.00
01	E	010	203	000	317	140	ELEMENT	DISTRICT WIDE	COMPEDU	TEACSAL	33,003.15	124,063.00	102,060.90
01	E	010	203	000	317	141	ELEMENT	DISTRICT WIDE	COMPEDU	TEAAIDE	2,187.21	8,749.00	7,290.86
01	E	010	203	000	317	210	ELEMENT	DISTRICT WIDE	COMPEDU	FICABEN	2,329.38	10,160.00	8,607.08
01	E	010	203	000	317	214	ELEMENT	DISTRICT WIDE	COMPEDU	PERABEN	164.04	656.00	546.64
01	E	010	203	000	317	218	ELEMENT	DISTRICT WIDE	COMPEDU	TRABENE	2,613.84	9,565.00	7,822.44
01	E	010	203	000	317	220	ELEMENT	DISTRICT WIDE	COMPEDU	GROHEAL	3,083.88	11,535.00	9,479.08
01	E	010	203	000	317	250	ELEMENT	DISTRICT WIDE	COMPEDU	ERLYRET	1,055.70	3,984.00	3,280.20
01	E	010	203	000	330	140	ELEMENT	DISTRICT WIDE	LEARN & DEVELOP	TEACSAL	29,664.90	223,010.00	203,233.40
01	E	010	203	000	330	210	ELEMENT	DISTRICT WIDE	LEARN & DEVELOP	FICABEN	2,238.69	17,060.00	15,567.38
01	E	010	203	000	330	218	ELEMENT	DISTRICT WIDE	LEARN & DEVELOP	TRABENE	2,349.45	17,194.00	15,627.70
01	E	010	203	000	330	220	ELEMENT	DISTRICT WIDE	LEARN & DEVELOP	GROHEAL	2,359.98	13,371.00	11,797.68
01	E	010	203	000	330	250	ELEMENT	DISTRICT WIDE	LEARN & DEVELOP	ERLYRET	889.92	6,690.00	6,096.72
01	E	010	203	407	000	111	ELEMENT	CURR DEV-IMPROV	DISTRICT WIDE	TECH	0.00	200.00	200.00
01	E	010	203	407	317	210	ELEMENT	CURR DEV-IMPROV	COMPEDU	FICABEN	0.00	15.00	15.00
01	E	010	203	407	317	218	ELEMENT	CURR DEV-IMPROV	COMPEDU	TRABENE	0.00	15.00	15.00
01	E	010	203	---	---	---	ELEMENT		*ELEMENT		641,466.56	2,273,838.00	1,830,211.47
01	E	010	204	000	414	140	TITLEII	DISTRICT WIDE	TI II E	TEACSAL	3,762.30	15,984.00	13,475.80
01	E	010	204	000	414	210	TITLEII	DISTRICT WIDE	TI II E	FICABEN	287.79	1,222.34	1,030.48
01	E	010	204	000	414	218	TITLEII	DISTRICT WIDE	TI II E	TRABENE	297.96	1,232.40	1,033.76
01	E	010	204	000	414	220	TITLEII	DISTRICT WIDE	TI II E	GROHEAL	540.00	2,369.01	2,009.01
01	E	010	204	000	414	250	TITLEII	DISTRICT WIDE	TI II E	ERLYRET	112.86	479.47	404.23
01	E	010	204	---	---	---	TITLEII		*TITLEII		5,000.91	21,287.22	17,953.28
01	E	010	207	000	514	140	TITLE V PA I P	DISTRICT WIDE	SREAP	TEACSAL	4,662.12	18,796.09	15,688.01
01	E	010	207	000	514	210	TITLE V PA I P	DISTRICT WIDE	SREAP	FICABEN	356.64	1,426.58	1,188.82
01	E	010	207	000	514	218	TITLE V PA I P	DISTRICT WIDE	SREAP	TRABENE	369.24	1,437.82	1,191.66
01	E	010	207	000	514	220	TITLE V PA I P	DISTRICT WIDE	SREAP	GROHEAL	529.02	2,248.08	1,895.40
01	E	010	207	000	514	250	TITLE V PA I P	DISTRICT WIDE	SREAP	ERLYRET	139.86	559.43	466.19
01	E	010	207	---	---	---	TITLE V PA I P		*TITLE V PA I P		6,056.88	24,468.00	20,430.08
01	E	010	20-	---	---	---	*				747,250.31	2,641,204.22	2,127,341.17
01	E	010	216	000	401	140	EDDIS	DISTRICT WIDE	ESEATIT	TEACSAL	5,573.79	27,226.78	23,510.92

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FD	T	ORG	PRG	CRS	FIN	PRG	CRS	FIN	OBJ	FY Activity	Original Budget	Balance	
01	E	010	216	000	401	161	EDDIS	DISTRICT WIDE	ESEATIT	PARA & PC ASSIS	14,987.40	56,718.73	46,727.13
01	E	010	216	000	401	210	EDDIS	DISTRICT WIDE	ESEATIT	FICABEN	1,572.95	6,421.78	5,373.15
01	E	010	216	000	401	214	EDDIS	DISTRICT WIDE	ESEATIT	PERABEN	1,124.07	4,253.95	3,504.57
01	E	010	216	000	401	218	EDDIS	DISTRICT WIDE	ESEATIT	TRABENE	441.45	2,099.17	1,804.87
01	E	010	216	000	401	220	EDDIS	DISTRICT WIDE	ESEATIT	GROHEAL	800.01	3,200.05	2,666.71
01	E	010	216	000	401	250	EDDIS	DISTRICT WIDE	ESEATIT	ERLYRET	411.15	1,937.92	1,663.82
01	E	010	216	000	401	430	EDDIS	DISTRICT WIDE	ESEATIT	INSTSUP	0.00	906.57	906.57
01	E	010	216	000	401	433	EDDIS	DISTRICT WIDE	ESEATIT	IND INST S&M	0.00	1.00	1.00
01	E	010	216	---	---	---	EDDIS		*EDDIS		24,910.82	102,765.95	86,158.74
01	E	010	21-	---	---	---	*ENHANCING ED				24,910.82	102,765.95	86,158.74
01	E	010	240	000	000	140	PHYEDUC	DISTRICT WIDE	DISTRICT WIDE	TEACSAL	25,506.66	97,169.00	80,164.56
01	E	010	240	000	000	210	PHYEDUC	DISTRICT WIDE	DISTRICT WIDE	FICABEN	1,939.80	7,433.00	6,139.80
01	E	010	240	000	000	218	PHYEDUC	DISTRICT WIDE	DISTRICT WIDE	TRABENE	2,020.13	7,492.00	6,145.25
01	E	010	240	000	000	220	PHYEDUC	DISTRICT WIDE	DISTRICT WIDE	GROHEAL	1,909.89	0.00	-1,273.26
01	E	010	240	000	000	250	PHYEDUC	DISTRICT WIDE	DISTRICT WIDE	ERLYRET	546.60	2,915.00	2,550.60
01	E	010	240	---	---	---	PHYEDUC		*PHYEDUC		31,923.08	115,009.00	93,726.95
01	E	010	24-	---	---	---	*PHYEDUC				31,923.08	115,009.00	93,726.95
01	E	010	258	000	000	140	MUSIC	DISTRICT WIDE	DISTRICT WIDE	TEACSAL	16,526.70	73,035.00	62,017.20
01	E	010	258	000	000	210	MUSIC	DISTRICT WIDE	DISTRICT WIDE	FICABEN	1,264.29	5,587.00	4,744.14
01	E	010	258	000	000	218	MUSIC	DISTRICT WIDE	DISTRICT WIDE	TRABENE	1,308.90	5,631.00	4,758.40
01	E	010	258	000	000	220	MUSIC	DISTRICT WIDE	DISTRICT WIDE	GROHEAL	2,400.00	8,000.00	6,400.00
01	E	010	258	000	000	250	MUSIC	DISTRICT WIDE	DISTRICT WIDE	ERLYRET	495.81	2,191.00	1,860.46
01	E	010	258	---	---	---	MUSIC		*MUSIC		21,995.70	94,444.00	79,780.20
01	E	010	25-	---	---	---	*				21,995.70	94,444.00	79,780.20
01	E	010	298	000	000	185	EXTRCUR	DISTRICT WIDE	DISTRICT WIDE	OTHER SAL-LICEN	0.00	1,294.00	1,294.00
01	E	010	298	000	000	210	EXTRCUR	DISTRICT WIDE	DISTRICT WIDE	FICABEN	0.00	134.00	134.00
01	E	010	298	000	000	218	EXTRCUR	DISTRICT WIDE	DISTRICT WIDE	TRABENE	0.00	145.00	145.00
01	E	010	298	---	---	---	EXTRCUR		*EXTRCUR		0.00	1,573.00	1,573.00

01 E 010 29- --- --- ---	*				0.00	1,573.00		1,573.00
01 E 010 640 130 306 140	STAFDEV	TEA/APP	STAFDEV	TEACSAL	0.00	14,518.00		14,518.00
01 E 010 640 130 306 145	STAFDEV	TEA/APP	STAFDEV	SUBTEAC	0.00	200.00		200.00
01 E 010 640 130 306 185	STAFDEV	TEA/APP	STAFDEV	OTHER SAL-LICEN	0.00	6,000.00		6,000.00
01 E 010 640 130 306 210	STAFDEV	TEA/APP	STAFDEV	FICABEN	0.00	459.00		459.00
01 E 010 640 130 306 214	STAFDEV	TEA/APP	STAFDEV	PERABEN	0.00	450.00		450.00
01 E 010 640 130 306 218	STAFDEV	TEA/APP	STAFDEV	TRABENE	0.00	1,135.00		1,135.00
01 E 010 640 130 306 366	STAFDEV	TEA/APP	STAFDEV	TRAVEL	0.00	7,663.00		7,663.00

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01 E 010 640 130 306 401	STAFDEV	TEA/APP	STAFDEV	GENSUPP	0.00	4,575.00		4,575.00
01 E 010 640 --- --- ---	STAFDEV		*STAFDEV		0.00	35,000.00		35,000.00
01 E 010 64- --- --- ---	*STAFDEV				0.00	35,000.00		35,000.00
01 E 010 691 000 000 141	STUSUP	DISTRICT WIDE	DISTRICT WIDE	TEAAIDE	15,803.31	60,179.00		49,643.46
01 E 010 691 000 000 210	STUSUP	DISTRICT WIDE	DISTRICT WIDE	FICABEN	1,179.71	4,604.00		3,817.11
01 E 010 691 000 000 214	STUSUP	DISTRICT WIDE	DISTRICT WIDE	PERABEN	1,185.30	4,513.00		3,722.80
01 E 010 691 000 000 220	STUSUP	DISTRICT WIDE	DISTRICT WIDE	GROHEAL	454.20	1,727.00		1,424.20
01 E 010 691 000 000 250	STUSUP	DISTRICT WIDE	DISTRICT WIDE	ERLYRET	301.62	1,805.00		1,603.92
01 E 010 691 --- --- ---	STUSUP		*STUSUP		18,924.14	72,828.00		60,211.49
01 E 010 69- --- --- ---	*INSTSUP				18,924.14	72,828.00		60,211.49
01 E 01- --- --- ---	*ELEM R				904,943.01	3,243,507.17		2,618,596.70
01 E 020 050 000 000 110	SCHADMI	DISTRICT WIDE	DISTRICT WIDE	ADMISAL	28,448.60	118,314.00		97,689.30
01 E 020 050 000 000 170	SCHADMI	DISTRICT WIDE	DISTRICT WIDE	NON-INST SUPPOR	34,956.78	95,255.00		68,730.91
01 E 020 050 000 000 210	SCHADMI	DISTRICT WIDE	DISTRICT WIDE	FICABEN	4,803.31	16,009.00		12,448.69
01 E 020 050 000 000 214	SCHADMI	DISTRICT WIDE	DISTRICT WIDE	PERABEN	2,621.74	7,086.00		5,096.70
01 E 020 050 000 000 218	SCHADMI	DISTRICT WIDE	DISTRICT WIDE	TRABENE	2,255.31	9,468.00		7,841.16
01 E 020 050 000 000 220	SCHADMI	DISTRICT WIDE	DISTRICT WIDE	GROHEAL	5,539.17	45,033.00		40,897.05
01 E 020 050 000 000 250	SCHADMI	DISTRICT WIDE	DISTRICT WIDE	ERLYRET	1,593.25	5,678.00		4,501.53
01 E 020 050 000 000 251	SCHADMI	DISTRICT WIDE	DISTRICT WIDE	HSA & VEB A	1,232.45	9,655.00		8,422.55
01 E 020 050 000 000 401	SCHADMI	DISTRICT WIDE	DISTRICT WIDE	GENSUPP	7,845.13	6,200.00		-1,441.97
01 E 020 050 000 000 820	SCHADMI	DISTRICT WIDE	DISTRICT WIDE	MEMDUES	870.00	2,400.00		1,530.00
01 E 020 050 --- --- ---	SCHADMI		*SCHADMI		90,165.74	315,098.00		245,715.92
01 E 020 05- --- --- ---	*SCHADMI				90,165.74	315,098.00		245,715.92
01 E 020 211 000 000 140	SECEDUC	DISTRICT WIDE	DISTRICT WIDE	TEACSAL	405,915.97	1,477,771.00		1,210,985.74
01 E 020 211 000 000 145	SECEDUC	DISTRICT WIDE	DISTRICT WIDE	SUBTEAC	27,553.86	48,000.00		32,128.26
01 E 020 211 000 000 185	SECEDUC	DISTRICT WIDE	DISTRICT WIDE	OTHER SAL-LICEN	400.00	1,201.00		901.00
01 E 020 211 000 000 191	SECEDUC	DISTRICT WIDE	DISTRICT WIDE	SEVBENE	6,676.17	18,000.00		11,677.58
01 E 020 211 000 000 210	SECEDUC	DISTRICT WIDE	DISTRICT WIDE	FICABEN	31,814.80	118,190.00		97,323.93
01 E 020 211 000 000 218	SECEDUC	DISTRICT WIDE	DISTRICT WIDE	TRABENE	33,016.21	117,637.00		96,050.35
01 E 020 211 000 000 220	SECEDUC	DISTRICT WIDE	DISTRICT WIDE	GROHEAL	37,774.24	155,808.00		130,183.68
01 E 020 211 000 000 250	SECEDUC	DISTRICT WIDE	DISTRICT WIDE	ERLYRET	11,418.42	44,333.00		36,788.84
01 E 020 211 000 000 366	SECEDUC	DISTRICT WIDE	DISTRICT WIDE	TRAVEL	0.00	3,800.00		3,800.00
01 E 020 211 000 000 381	SECEDUC	DISTRICT WIDE	DISTRICT WIDE	PRIBIND	360.00	2,960.00		2,600.00
01 E 020 211 000 000 390	SECEDUC	DISTRICT WIDE	DISTRICT WIDE	PAYTOMN	668.88	0.00		-668.88
01 E 020 211 000 000 392	SECEDUC	DISTRICT WIDE	DISTRICT WIDE	OUT OF STATE PM	333.24	0.00		-333.24
01 E 020 211 000 000 404	SECEDUC	DISTRICT WIDE	DISTRICT WIDE	GRADUAT	0.00	2,900.00		2,900.00

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01 E 020 211 000 000 430	SECEDUC	DISTRICT WIDE	DISTRICT WIDE	INSTSUP	2,136.19	0.00		-2,136.19
01 E 020 211 000 000 431	SECEDUC	DISTRICT WIDE	DISTRICT WIDE	DUPLSUP	10,517.59	18,700.00		13,144.49
01 E 020 211 000 000 460	SECEDUC	DISTRICT WIDE	DISTRICT WIDE	TEXTWOR	9,022.68	38,600.00		29,577.32
01 E 020 211 000 000 461	SECEDUC	DISTRICT WIDE	DISTRICT WIDE	STATEST	204.00-	24,000.00		24,204.00
01 E 020 211 000 302 530	SECEDUC	DISTRICT WIDE	OP CAP	EQUIPME	0.00	14,000.00		14,000.00
01 E 020 211 000 317 140	SECEDUC	DISTRICT WIDE	COMPEDU	TEACSAL	11,505.03	57,355.00		49,684.98
01 E 020 211 000 317 141	SECEDUC	DISTRICT WIDE	COMPEDU	TEAAIDE	5,987.40	22,550.00		18,558.40
01 E 020 211 000 317 210	SECEDUC	DISTRICT WIDE	COMPEDU	FICABEN	1,278.74	6,113.00		5,261.58
01 E 020 211 000 317 214	SECEDUC	DISTRICT WIDE	COMPEDU	PERABEN	449.07	1,691.00		1,391.62
01 E 020 211 000 317 218	SECEDUC	DISTRICT WIDE	COMPEDU	TRABENE	911.19	4,422.00		3,814.54
01 E 020 211 000 317 220	SECEDUC	DISTRICT WIDE	COMPEDU	GROHEAL	2,203.27	11,161.00		9,663.15
01 E 020 211 000 317 250	SECEDUC	DISTRICT WIDE	COMPEDU	ERLYRET	371.46	2,397.00		2,149.36
01 E 020 211 079 000 185	SECEDUC	ALP INSTRUCTOR	DISTRICT WIDE	OTHER SAL-LICEN	0.00	9,400.00		9,400.00
01 E 020 211 079 000 210	SECEDUC	ALP INSTRUCTOR	DISTRICT WIDE	FICABEN	0.00	719.00		719.00
01 E 020 211 079 000 218	SECEDUC	ALP INSTRUCTOR	DISTRICT WIDE	TRABENE	0.00	725.00		725.00
01 E 020 211 299 317 140	SECEDUC	SUMMERS	COMPEDU	TEACSAL	0.00	1,350.00		1,350.00
01 E 020 211 299 317 210	SECEDUC	SUMMERS	COMPEDU	FICABEN	0.00	103.00		103.00
01 E 020 211 299 317 218	SECEDUC	SUMMERS	COMPEDU	TRABENE	0.00	104.00		104.00
01 E 020 211 --- --- ---	SECEDUC		*SECEDUC		600,110.41	2,203,990.00		1,806,051.51
01 E 020 213 113 000 430	FINEART	ART	DISTRICT WIDE	INSTSUP	4,225.35	8,200.00		3,974.65
01 E 020 213 114 000 430	FINEART	INSTMUS	DISTRICT WIDE	INSTSUP	8,531.22	39,000.00		30,489.81
01 E 020 213 115 000 430	FINEART	VOCMUSI	DISTRICT WIDE	INSTSUP	496.90	1,700.00		1,203.10
01 E 020 213 --- --- ---	FINEART		*FINEART		13,253.47	48,900.00		35,667.56
01 E 020 214 109 000 430	PRACART	LITERACY WALL	DISTRICT WIDE	INSTSUP	2,492.00	0.00		-2,492.00

01 E 020 214 110 000 430	PRACART	BUSEDOC	DISTRICT WIDE	INSTSUP	1,197.95	1,485.00		287.05
01 E 020 214 111 000 430	PRACART	HOMECON	DISTRICT WIDE	INSTSUP	2,349.09	1,000.00		-858.47
01 E 020 214 112 000 430	PRACART	INDARTS	DISTRICT WIDE	INSTSUP	25,287.26	15,000.00		-9,051.96
01 E 020 214 --- --- ---	PRACART		*PRACART		31,326.30	17,485.00		-12,115.38
01 E 020 21- --- --- ---	*ENHANCING ED				644,690.18	2,270,375.00		1,829,603.69
01 E 020 220 000 000 430	ENGLISH	DISTRICT WIDE	DISTRICT WIDE	INSTSUP	2,561.11	2,900.00		338.89
01 E 020 220 --- --- ---	ENGLISH		*ENGLISH		2,561.11	2,900.00		338.89
01 E 020 22- --- --- ---	*ENGLISH				2,561.11	2,900.00		338.89
01 E 020 230 000 000 430	FOREIGN	DISTRICT WIDE	DISTRICT WIDE	INSTSUP	638.74	240.00		-398.74
01 E 020 230 --- --- ---	FOREIGN		*FOREIGN		638.74	240.00		-398.74
01 E 020 23- --- --- ---	*FOREIGN				638.74	240.00		-398.74
01 E 020 240 000 000 430	PHYEDUC	DISTRICT WIDE	DISTRICT WIDE	INSTSUP	4,635.64	5,300.00		664.36
01 E 020 240 --- --- ---	PHYEDUC		*PHYEDUC		4,635.64	5,300.00		664.36

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01	E	020	24-	---	---		*PHYEDUC			4,635.64	5,300.00	664.36	
01	E	020	255	000	302	530	INDARTS	DISTRICT WIDE	OP CAP	EQUIPME	0.00	29,432.00	29,432.00
01	E	020	255	---	---		INDARTS		*INDARTS		0.00	29,432.00	29,432.00
01	E	020	256	117	000	430	MATHMEM	MATHEMA	DISTRICT WIDE	INSTSUP	500.82	3,990.00	3,489.18
01	E	020	256	118	000	430	MATHMEM	COMPSCI	DISTRICT WIDE	INSTSUP	0.00	110.00	110.00
01	E	020	256	---	---		MATHMEM		*MATHMEM		500.82	4,100.00	3,599.18
01	E	020	25-	---	---		*				500.82	33,532.00	33,031.18
01	E	020	260	000	000	430	SCIENCE	DISTRICT WIDE	DISTRICT WIDE	INSTSUP	5,127.89	5,755.00	709.36
01	E	020	260	---	---		SCIENCE		*SCIENCE		5,127.89	5,755.00	709.36
01	E	020	26-	---	---		*SCIENCE				5,127.89	5,755.00	709.36
01	E	020	270	000	000	430	SOCSTUD	DISTRICT WIDE	DISTRICT WIDE	INSTSUP	1,145.56	1,225.00	79.44
01	E	020	270	---	---		SOCSTUD		*SOCSTUD		1,145.56	1,225.00	79.44
01	E	020	27-	---	---		*SOCSTUD				1,145.56	1,225.00	79.44
01	E	020	292	000	000	110	BOYGIRL	DISTRICT WIDE	DISTRICT WIDE	ADMISAL	7,022.52	26,714.00	21,447.11
01	E	020	292	000	000	210	BOYGIRL	DISTRICT WIDE	DISTRICT WIDE	FICABEN	522.81	2,044.00	1,652.99
01	E	020	292	000	000	218	BOYGIRL	DISTRICT WIDE	DISTRICT WIDE	TRABENE	556.20	2,060.00	1,642.85
01	E	020	292	000	000	220	BOYGIRL	DISTRICT WIDE	DISTRICT WIDE	GROHEAL	1,420.30	4,800.00	3,739.50
01	E	020	292	000	000	250	BOYGIRL	DISTRICT WIDE	DISTRICT WIDE	ERLYRET	210.68	801.00	642.99
01	E	020	292	000	000	251	BOYGIRL	DISTRICT WIDE	DISTRICT WIDE	HSA & VEB	316.01	1,411.00	1,094.99
01	E	020	292	000	000	311	BOYGIRL	DISTRICT WIDE	DISTRICT WIDE	PROFTEC	354.28	0.00	-354.28
01	E	020	292	000	000	401	BOYGIRL	DISTRICT WIDE	DISTRICT WIDE	GENSUPP	8,479.91	9,700.00	1,320.09
01	E	020	292	000	302	530	BOYGIRL	DISTRICT WIDE	OP CAP	EQUIPME	0.00	9,500.00	9,500.00
01	E	020	292	061	000	185	BOYGIRL	CROCOUN	DISTRICT WIDE	OTHER SAL-LICEN	9,699.40	9,622.00	-77.40
01	E	020	292	061	000	186	BOYGIRL	CROCOUN	DISTRICT WIDE	OTHER SAL NON-L	33.16	50.00	16.84
01	E	020	292	061	000	210	BOYGIRL	CROCOUN	DISTRICT WIDE	FICABEN	743.14	740.00	-3.14
01	E	020	292	061	000	214	BOYGIRL	CROCOUN	DISTRICT WIDE	PERABEN	2.49	4.00	1.51
01	E	020	292	061	000	218	BOYGIRL	CROCOUN	DISTRICT WIDE	TRABENE	768.19	742.00	-26.19
01	E	020	292	061	000	309	BOYGIRL	CROCOUN	DISTRICT WIDE	REFEREES/WORKER	0.00	42.00	42.00
01	E	020	292	061	000	369	BOYGIRL	CROCOUN	DISTRICT WIDE	E FEES/S TRAVEL	1,198.00	1,160.00	-38.00
01	E	020	292	061	000	401	BOYGIRL	CROCOUN	DISTRICT WIDE	GENSUPP	1,919.67	780.00	-1,139.67
01	E	020	292	069	000	185	BOYGIRL	TRACK	DISTRICT WIDE	OTHER SAL-LICEN	0.00	13,779.00	13,779.00
01	E	020	292	069	000	186	BOYGIRL	TRACK	DISTRICT WIDE	OTHER SAL NON-L	0.00	400.00	400.00
01	E	020	292	069	000	210	BOYGIRL	TRACK	DISTRICT WIDE	FICABEN	0.00	1,209.00	1,209.00
01	E	020	292	069	000	214	BOYGIRL	TRACK	DISTRICT WIDE	PERABEN	0.00	68.00	68.00
01	E	020	292	069	000	218	BOYGIRL	TRACK	DISTRICT WIDE	TRABENE	0.00	1,149.00	1,149.00
01	E	020	292	069	000	309	BOYGIRL	TRACK	DISTRICT WIDE	REFEREES/WORKER	0.00	580.00	580.00

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01	E	020	292	069	000	369	BOYGIRL	TRACK	DISTRICT WIDE	E FEES/S TRAVEL	0.00	4,800.00	4,800.00
01	E	020	292	069	000	401	BOYGIRL	TRACK	DISTRICT WIDE	GENSUPP	4,617.25	4,120.00	-497.25
01	E	020	292	---	---	---	BOYGIRL		*BOYGIRL		37,864.01	96,275.00	60,949.94
01	E	020	294	062	000	185	BOYATHL	FOOTBAL	DISTRICT WIDE	OTHER SAL-LICEN	8,426.30	14,015.00	6,244.40
01	E	020	294	062	000	186	BOYATHL	FOOTBAL	DISTRICT WIDE	OTHER SAL NON-L	16,851.76	17,650.00	1,307.20
01	E	020	294	062	000	210	BOYATHL	FOOTBAL	DISTRICT WIDE	FICABEN	1,907.20	2,204.00	380.95
01	E	020	294	062	000	214	BOYATHL	FOOTBAL	DISTRICT WIDE	PERABEN	248.53	1,324.00	1,092.24
01	E	020	294	062	000	218	BOYATHL	FOOTBAL	DISTRICT WIDE	TRABENE	652.29	861.00	245.57
01	E	020	294	062	000	309	BOYATHL	FOOTBAL	DISTRICT WIDE	REFEREES/WORKER	3,380.76	4,585.00	1,204.24
01	E	020	294	062	000	369	BOYATHL	FOOTBAL	DISTRICT WIDE	E FEES/S TRAVEL	47.58	0.00	-47.58
01	E	020	294	062	000	401	BOYATHL	FOOTBAL	DISTRICT WIDE	GENSUPP	2,509.04	16,900.00	14,390.96
01	E	020	294	064	000	185	BOYATHL	BASKETB	DISTRICT WIDE	OTHER SAL-LICEN	0.00	17,621.00	17,621.00
01	E	020	294	064	000	186	BOYATHL	BASKETB	DISTRICT WIDE	OTHER SAL NON-L	0.00	10,550.00	10,550.00
01	E	020	294	064	000	210	BOYATHL	BASKETB	DISTRICT WIDE	FICABEN	0.00	2,105.00	2,105.00
01	E	020	294	064	000	214	BOYATHL	BASKETB	DISTRICT WIDE	PERABEN	0.00	339.00	339.00
01	E	020	294	064	000	218	BOYATHL	BASKETB	DISTRICT WIDE	TRABENE	0.00	1,413.00	1,413.00
01	E	020	294	064	000	309	BOYATHL	BASKETB	DISTRICT WIDE	REFEREES/WORKER	0.00	6,775.00	6,775.00

01 E 020 294 064 000 369	BOYATHL	BASKETB	DISTRICT WIDE	E FEES/S TRAVEL	0.00	450.00		450.00
01 E 020 294 064 000 401	BOYATHL	BASKETB	DISTRICT WIDE	GENSUPP	3,044.77	1,950.00		-1,094.77
01 E 020 294 065 000 185	BOYATHL	HOCKEY	DISTRICT WIDE	OTHER SAL-LICEN	2,780.94	9,753.00		8,053.78
01 E 020 294 065 000 186	BOYATHL	HOCKEY	DISTRICT WIDE	OTHER SAL NON-L	0.00	16,100.00		16,100.00
01 E 020 294 065 000 210	BOYATHL	HOCKEY	DISTRICT WIDE	FICABEN	195.16	2,234.00		2,114.05
01 E 020 294 065 000 214	BOYATHL	HOCKEY	DISTRICT WIDE	PERABEN	0.00	810.00		810.00
01 E 020 294 065 000 218	BOYATHL	HOCKEY	DISTRICT WIDE	TRABENE	220.27	1,419.00		1,284.41
01 E 020 294 065 000 309	BOYATHL	HOCKEY	DISTRICT WIDE	REFEREES/WORKER	0.00	6,000.00		6,000.00
01 E 020 294 065 000 369	BOYATHL	HOCKEY	DISTRICT WIDE	E FEES/S TRAVEL	0.00	1,400.00		1,400.00
01 E 020 294 065 000 401	BOYATHL	HOCKEY	DISTRICT WIDE	GENSUPP	1,761.32	12,800.00		14,561.32
01 E 020 294 066 000 185	BOYATHL	WRESTLI	DISTRICT WIDE	OTHER SAL-LICEN	0.00	6,175.00		6,175.00
01 E 020 294 066 000 186	BOYATHL	WRESTLI	DISTRICT WIDE	OTHER SAL NON-L	0.00	4,073.00		4,073.00
01 E 020 294 066 000 210	BOYATHL	WRESTLI	DISTRICT WIDE	FICABEN	0.00	784.00		784.00
01 E 020 294 066 000 214	BOYATHL	WRESTLI	DISTRICT WIDE	PERABEN	0.00	306.00		306.00
01 E 020 294 066 000 218	BOYATHL	WRESTLI	DISTRICT WIDE	TRABENE	0.00	476.00		476.00
01 E 020 294 066 000 309	BOYATHL	WRESTLI	DISTRICT WIDE	REFEREES/WORKER	0.00	1,180.00		1,180.00
01 E 020 294 066 000 369	BOYATHL	WRESTLI	DISTRICT WIDE	E FEES/S TRAVEL	0.00	5,367.00		5,367.00
01 E 020 294 066 000 401	BOYATHL	WRESTLI	DISTRICT WIDE	GENSUPP	0.00	650.00		650.00
01 E 020 294 067 000 185	BOYATHL	BASEBAL	DISTRICT WIDE	OTHER SAL-LICEN	1,524.90	14,555.00		13,538.40
01 E 020 294 067 000 186	BOYATHL	BASEBAL	DISTRICT WIDE	OTHER SAL NON-L	0.00	3,325.00		3,325.00
01 E 020 294 067 000 210	BOYATHL	BASEBAL	DISTRICT WIDE	FICABEN	102.41	1,328.00		1,259.72
01 E 020 294 067 000 214	BOYATHL	BASEBAL	DISTRICT WIDE	PERABEN	0.00	250.00		250.00
01 E 020 294 067 000 218	BOYATHL	BASEBAL	DISTRICT WIDE	TRABENE	120.78	1,163.00		1,082.48

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01	E	020	294	067	000	309	BOYATHL	BASEBAL	DISTRICT WIDE	REFEREES/WORKER	0.00	2,300.00	2,300.00
01	E	020	294	067	000	401	BOYATHL	BASEBAL	DISTRICT WIDE	GENSUPP	1,768.61	4,500.00	2,731.39
01	E	020	294	068	000	185	BOYATHL	GOLF	DISTRICT WIDE	OTHER SAL-LICEN	0.00	4,283.00	4,283.00
01	E	020	294	068	000	186	BOYATHL	GOLF	DISTRICT WIDE	OTHER SAL NON-L	0.00	5,506.00	5,506.00
01	E	020	294	068	000	210	BOYATHL	GOLF	DISTRICT WIDE	FICABEN	0.00	789.00	789.00
01	E	020	294	068	000	218	BOYATHL	GOLF	DISTRICT WIDE	TRABENE	0.00	701.00	701.00
01	E	020	294	068	000	369	BOYATHL	GOLF	DISTRICT WIDE	E FEES/S TRAVEL	0.00	950.00	950.00
01	E	020	294	068	000	401	BOYATHL	GOLF	DISTRICT WIDE	GENSUPP	0.00	2,700.00	2,700.00
01	E	020	294	---	---	---	BOYATHL		*BOYATHL		42,019.98	210,619.00	171,726.76
01	E	020	296	063	000	185	GIRLATH	VOLLEYB	DISTRICT WIDE	OTHER SAL-LICEN	20,192.18	18,321.00	-1,211.96
01	E	020	296	063	000	186	GIRLATH	VOLLEYB	DISTRICT WIDE	OTHER SAL NON-L	1,682.98	4,475.00	3,657.30
01	E	020	296	063	000	210	GIRLATH	VOLLEYB	DISTRICT WIDE	FICABEN	1,658.22	1,744.00	200.62
01	E	020	296	063	000	214	GIRLATH	VOLLEYB	DISTRICT WIDE	PERABEN	111.97	336.00	285.36
01	E	020	296	063	000	218	GIRLATH	VOLLEYB	DISTRICT WIDE	TRABENE	1,576.64	1,758.00	226.03
01	E	020	296	063	000	309	GIRLATH	VOLLEYB	DISTRICT WIDE	REFEREES/WORKER	2,899.88	2,310.00	-589.88
01	E	020	296	063	000	369	GIRLATH	VOLLEYB	DISTRICT WIDE	E FEES/S TRAVEL	1,329.00	1,550.00	550.00
01	E	020	296	063	000	401	GIRLATH	VOLLEYB	DISTRICT WIDE	GENSUPP	9,112.50	4,290.00	-4,822.50
01	E	020	296	064	000	185	GIRLATH	BASKETB	DISTRICT WIDE	OTHER SAL-LICEN	1,543.74	14,021.00	12,991.84
01	E	020	296	064	000	186	GIRLATH	BASKETB	DISTRICT WIDE	OTHER SAL NON-L	0.00	8,800.00	8,800.00
01	E	020	296	064	000	210	GIRLATH	BASKETB	DISTRICT WIDE	FICABEN	87.54	1,746.00	1,687.51
01	E	020	296	064	000	214	GIRLATH	BASKETB	DISTRICT WIDE	PERABEN	0.00	338.00	338.00
01	E	020	296	064	000	218	GIRLATH	BASKETB	DISTRICT WIDE	TRABENE	122.27	1,143.00	1,061.49
01	E	020	296	064	000	309	GIRLATH	BASKETB	DISTRICT WIDE	REFEREES/WORKER	0.00	5,880.00	5,880.00
01	E	020	296	064	000	369	GIRLATH	BASKETB	DISTRICT WIDE	E FEES/S TRAVEL	0.00	20,025.00	20,025.00
01	E	020	296	064	000	401	GIRLATH	BASKETB	DISTRICT WIDE	GENSUPP	676.45	1,115.00	438.55
01	E	020	296	065	000	185	GIRLATH	HOCKEY	DISTRICT WIDE	OTHER SAL-LICEN	0.00	8,653.00	8,653.00
01	E	020	296	065	000	186	GIRLATH	HOCKEY	DISTRICT WIDE	OTHER SAL NON-L	0.00	12,300.00	12,300.00
01	E	020	296	065	000	210	GIRLATH	HOCKEY	DISTRICT WIDE	FICABEN	0.00	1,408.00	1,408.00
01	E	020	296	065	000	214	GIRLATH	HOCKEY	DISTRICT WIDE	PERABEN	0.00	195.00	195.00
01	E	020	296	065	000	218	GIRLATH	HOCKEY	DISTRICT WIDE	TRABENE	0.00	314.00	314.00
01	E	020	296	065	000	309	GIRLATH	HOCKEY	DISTRICT WIDE	REFEREES/WORKER	0.00	5,855.00	5,855.00
01	E	020	296	065	000	369	GIRLATH	HOCKEY	DISTRICT WIDE	E FEES/S TRAVEL	0.00	800.00	800.00
01	E	020	296	065	000	401	GIRLATH	HOCKEY	DISTRICT WIDE	GENSUPP	5,872.87	6,000.00	127.13
01	E	020	296	068	000	185	GIRLATH	GOLF	DISTRICT WIDE	OTHER SAL-LICEN	0.00	2,035.00	2,035.00
01	E	020	296	068	000	186	GIRLATH	GOLF	DISTRICT WIDE	OTHER SAL NON-L	0.00	7,754.00	7,754.00
01	E	020	296	068	000	210	GIRLATH	GOLF	DISTRICT WIDE	FICABEN	0.00	749.00	749.00
01	E	020	296	068	000	218	GIRLATH	GOLF	DISTRICT WIDE	TRABENE	0.00	384.00	384.00
01	E	020	296	068	000	309	GIRLATH	GOLF	DISTRICT WIDE	REFEREES/WORKER	0.00	360.00	360.00
01	E	020	296	068	000	369	GIRLATH	GOLF	DISTRICT WIDE	E FEES/S TRAVEL	0.00	2,470.00	2,470.00
01	E	020	296	068	000	401	GIRLATH	GOLF	DISTRICT WIDE	GENSUPP	0.00	1,015.00	1,015.00

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01	E	020	296	070	000	185	GIRLATH	TENNIS	DISTRICT WIDE	OTHER SAL-LICEN	8,733.30	11,974.00	3,707.80
01	E	020	296	070	000	210	GIRLATH	TENNIS	DISTRICT WIDE	FICABEN	632.92	916.00	316.34
01	E	020	296	070	000	214	GIRLATH	TENNIS	DISTRICT WIDE	PERABEN	0.00	11.00	11.00
01	E	020	296	070	000	218	GIRLATH	TENNIS	DISTRICT WIDE	TRABENE	691.66	912.00	257.33
01	E	020	296	070	000	369	GIRLATH	TENNIS	DISTRICT WIDE	E FEES/S TRAVEL	618.40	1,710.00	1,091.60
01	E	020	296	070	000	401	GIRLATH	TENNIS	DISTRICT WIDE	GENSUPP	1,805.61	1,210.00	-595.61
01	E	020	296	071	000	185	GIRLATH	SOFTBAL	DISTRICT WIDE	OTHER SAL-LICEN	0.00	402.00	402.00
01	E	020	296	071	000	186	GIRLATH	SOFTBAL	DISTRICT WIDE	OTHER SAL NON-L	0.00	15,003.00	15,003.00
01	E	020	296	071	000	210	GIRLATH	SOFTBAL	DISTRICT WIDE	FICABEN	0.00	1,163.00	1,163.00
01	E	020	296	071	000	214	GIRLATH	SOFTBAL	DISTRICT WIDE	PERABEN	0.00	9.00	9.00

01 E 020 296 071 000 218	GIRLATH	SOFTBAL	DISTRICT WIDE	TRABENE	0.00	425.00		425.00
01 E 020 296 071 000 309	GIRLATH	SOFTBAL	DISTRICT WIDE	REFEREES/WORKER	0.00	1,040.00		1,040.00
01 E 020 296 071 000 369	GIRLATH	SOFTBAL	DISTRICT WIDE	E FEES/S TRAVEL	0.00	1,113.00		1,113.00
01 E 020 296 071 000 401	GIRLATH	SOFTBAL	DISTRICT WIDE	GENSUPP	4,224.90	2,840.00		-1,384.90
01 E 020 296 072 000 186	GIRLATH	SWIMMIN	DISTRICT WIDE	OTHER SAL NON-L	4,565.00	4,453.00		-112.00
01 E 020 296 072 000 210	GIRLATH	SWIMMIN	DISTRICT WIDE	FICABEN	349.22	341.00		-8.22
01 E 020 296 072 000 214	GIRLATH	SWIMMIN	DISTRICT WIDE	PERABEN	0.00	334.00		334.00
01 E 020 296 072 000 218	GIRLATH	SWIMMIN	DISTRICT WIDE	TRABENE	0.00	343.00		343.00
01 E 020 296 072 000 401	GIRLATH	SWIMMIN	DISTRICT WIDE	GENSUPP	0.00	630.00		630.00
01 E 020 296 --- ---	GIRLATH		*GIRLATH		68,487.25	182,973.00		117,681.83
01 E 020 298 000 000 185	EXTRCUR	DISTRICT WIDE	DISTRICT WIDE	OTHER SAL-LICEN	7,316.91	42,918.00		37,899.42
01 E 020 298 000 000 186	EXTRCUR	DISTRICT WIDE	DISTRICT WIDE	OTHER SAL NON-L	0.00	3,550.00		3,550.00
01 E 020 298 000 000 210	EXTRCUR	DISTRICT WIDE	DISTRICT WIDE	FICABEN	534.78	1,784.00		1,417.47
01 E 020 298 000 000 214	EXTRCUR	DISTRICT WIDE	DISTRICT WIDE	PERABEN	0.00	266.00		266.00
01 E 020 298 000 000 218	EXTRCUR	DISTRICT WIDE	DISTRICT WIDE	TRABENE	579.54	1,524.00		1,126.50
01 E 020 298 000 000 309	EXTRCUR	DISTRICT WIDE	DISTRICT WIDE	REFEREES/WORKER	320.00	650.00		650.00
01 E 020 298 000 000 366	EXTRCUR	DISTRICT WIDE	DISTRICT WIDE	TRAVEL	120.00	0.00		-120.00
01 E 020 298 000 000 369	EXTRCUR	DISTRICT WIDE	DISTRICT WIDE	E FEES/S TRAVEL	742.00	3,410.00		2,943.00
01 E 020 298 000 000 401	EXTRCUR	DISTRICT WIDE	DISTRICT WIDE	GENSUPP	1,042.50	3,920.00		2,877.50
01 E 020 298 077 000 185	EXTRCUR	FIRST ROBOTICS	DISTRICT WIDE	OTHER SAL-LICEN	0.00	2,000.00		2,000.00
01 E 020 298 077 000 210	EXTRCUR	FIRST ROBOTICS	DISTRICT WIDE	FICABEN	0.00	150.00		150.00
01 E 020 298 077 000 218	EXTRCUR	FIRST ROBOTICS	DISTRICT WIDE	TRABENE	0.00	154.00		154.00
01 E 020 298 077 000 369	EXTRCUR	FIRST ROBOTICS	DISTRICT WIDE	E FEES/S TRAVEL	0.00	3,020.00		3,020.00
01 E 020 298 077 000 401	EXTRCUR	FIRST ROBOTICS	DISTRICT WIDE	GENSUPP	6,722.05	5,297.00		-140.99
01 E 020 298 091 000 186	EXTRCUR	ONE ACT	DISTRICT WIDE	OTHER SAL NON-L	0.00	1,499.00		1,499.00
01 E 020 298 091 000 210	EXTRCUR	ONE ACT	DISTRICT WIDE	FICABEN	0.00	115.00		115.00
01 E 020 298 091 000 218	EXTRCUR	ONE ACT	DISTRICT WIDE	TRABENE	0.00	116.00		116.00
01 E 020 298 091 000 369	EXTRCUR	ONE ACT	DISTRICT WIDE	E FEES/S TRAVEL	0.00	900.00		900.00
01 E 020 298 091 000 401	EXTRCUR	ONE ACT	DISTRICT WIDE	GENSUPP	387.69	625.00		625.00
01 E 020 298 092 000 185	EXTRCUR	SPEECH	DISTRICT WIDE	OTHER SAL-LICEN	0.00	6,263.00		6,263.00

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01 E 020 298 092 000 186			EXTRCUR	SPEECH	DISTRICT WIDE				OTHER SAL NON-L	0.00	214.00	214.00
01 E 020 298 092 000 210			EXTRCUR	SPEECH	DISTRICT WIDE				FICABEN	0.00	491.00	491.00
01 E 020 298 092 000 218			EXTRCUR	SPEECH	DISTRICT WIDE				TRABENE	0.00	250.00	250.00
01 E 020 298 092 000 309			EXTRCUR	SPEECH	DISTRICT WIDE				REFEREES/WORKER	0.00	675.00	675.00
01 E 020 298 092 000 369			EXTRCUR	SPEECH	DISTRICT WIDE				E FEES/S TRAVEL	0.00	2,050.00	2,050.00
01 E 020 298 092 000 401			EXTRCUR	SPEECH	DISTRICT WIDE				GENSUPP	60.11	215.00	154.89
01 E 020 298 096 000 185			EXTRCUR	KNOWBOW	DISTRICT WIDE				OTHER SAL-LICEN	0.00	2,219.00	2,219.00
01 E 020 298 096 000 369			EXTRCUR	KNOWBOW	DISTRICT WIDE				E FEES/S TRAVEL	0.00	650.00	650.00
01 E 020 298 096 000 401			EXTRCUR	KNOWBOW	DISTRICT WIDE				GENSUPP	0.00	125.00	125.00
01 E 020 298 --- --- ---			EXTRCUR						*EXTRCUR	17,825.58	85,050.00	72,139.79
01 E 020 29- --- --- ---			*							166,196.82	574,917.00	422,498.32
01 E 020 321 614 830 394			HEAL OC	HLTHCAR	VOCATIO				PAYAGEN	0.00	25,632.00	25,632.00
01 E 020 321 614 830 433			HEAL OC	HLTHCAR	VOCATIO				IND INST S&M	0.00	200.00	200.00
01 E 020 321 --- --- ---			HEAL OC						*HEAL OC	0.00	25,832.00	25,832.00
01 E 020 32- --- --- ---			*							0.00	25,832.00	25,832.00
01 E 020 341 000 675 530			BUSINESS & OFFI	DISTRICT WIDE	CARL PERKINS				EQUIPME	0.00	3,495.00	3,495.00
01 E 020 341 000 830 140			BUSINESS & OFFI	DISTRICT WIDE	VOCATIO				TEACSAL	13,993.65	45,228.00	35,898.90
01 E 020 341 000 830 210			BUSINESS & OFFI	DISTRICT WIDE	VOCATIO				FICABEN	1,041.90	3,460.00	2,765.26
01 E 020 341 000 830 218			BUSINESS & OFFI	DISTRICT WIDE	VOCATIO				TRABENE	1,108.29	3,487.00	2,748.14
01 E 020 341 000 830 220			BUSINESS & OFFI	DISTRICT WIDE	VOCATIO				GROHEAL	1,584.00	5,280.00	4,224.00
01 E 020 341 000 830 250			BUSINESS & OFFI	DISTRICT WIDE	VOCATIO				ERLYRET	419.82	1,357.00	1,077.12
01 E 020 341 --- --- ---			BUSINESS & OFFI						*BUSINESS & OFF	18,147.66	62,307.00	50,208.42
01 E 020 34- --- --- ---			*							18,147.66	62,307.00	50,208.42
01 E 020 361 000 302 530			TR IND	DISTRICT WIDE	OP CAP				EQUIPME	0.00	13,660.00	13,660.00
01 E 020 361 833 675 433			TR IND	CONOCCU	CARL PERKINS				IND INST S&M	0.00	1,604.53	1,604.53
01 E 020 361 833 830 140			TR IND	CONOCCU	VOCATIO				TEACSAL	9,768.69	39,075.00	32,562.54
01 E 020 361 833 830 210			TR IND	CONOCCU	VOCATIO				FICABEN	723.54	2,989.00	2,506.64
01 E 020 361 833 830 218			TR IND	CONOCCU	VOCATIO				TRABENE	773.67	3,013.00	2,497.22
01 E 020 361 833 830 220			TR IND	CONOCCU	VOCATIO				GROHEAL	1,514.13	6,640.00	5,630.58
01 E 020 361 833 830 250			TR IND	CONOCCU	VOCATIO				ERLYRET	293.07	1,172.00	976.62
01 E 020 361 833 830 433			TR IND	CONOCCU	VOCATIO				IND INST S&M	0.00	10,000.00	10,000.00
01 E 020 361 889 830 140			TR IND	MACSHOP	VOCATIO				TEACSAL	0.00	24,602.00	24,602.00
01 E 020 361 889 830 210			TR IND	MACSHOP	VOCATIO				FICABEN	0.00	1,602.00	1,602.00
01 E 020 361 889 830 218			TR IND	MACSHOP	VOCATIO				TRABENE	0.00	1,897.00	1,897.00
01 E 020 361 889 830 220			TR IND	MACSHOP	VOCATIO				GROHEAL	0.00	4,000.00	4,000.00
01 E 020 361 889 830 250			TR IND	MACSHOP	VOCATIO				ERLYRET	0.00	738.00	738.00
01 E 020 361 889 830 433			TR IND	MACSHOP	VOCATIO				IND INST S&M	0.00	9,100.00	9,100.00

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										FY Activity	Original Budget	Balance
01 E 020 361 893 830 140			TR IND	WELOCCU	VOCATIO				TEACSAL	8,869.26	36,540.00	30,627.16
01 E 020 361 893 830 210			TR IND	WELOCCU	VOCATIO				FICABEN	678.51	2,795.00	2,342.66
01 E 020 361 893 830 218			TR IND	WELOCCU	VOCATIO				TRABENE	702.45	2,817.00	2,348.70

01 E 020 361 893 830 250	TR IND	WELOCCU	VOCATIO	ERLYRET	266.07	1,096.00		918.62
01 E 020 361 893 830 433	TR IND	WELOCCU	VOCATIO	IND INST S&M	0.00	10,400.00		10,400.00
01 E 020 361 --- --- ---	TR IND		*TR IND		23,589.39	173,740.53		158,014.27
01 E 020 365 000 675 433	OCC HOME EC	DISTRICT WIDE	CARL PERKINS	IND INST S&M	0.00	1,850.47		1,850.47
01 E 020 365 604 830 140	OCC HOME EC	HOME EC	VOCATIO	TEACSAL	5,383.74	23,662.00		20,072.84
01 E 020 365 604 830 210	OCC HOME EC	HOME EC	VOCATIO	FICABEN	411.84	1,810.00		1,535.44
01 E 020 365 604 830 218	OCC HOME EC	HOME EC	VOCATIO	TRABENE	426.39	1,824.00		1,539.74
01 E 020 365 604 830 250	OCC HOME EC	HOME EC	VOCATIO	ERLYRET	0.00	710.00		710.00
01 E 020 365 604 830 433	OCC HOME EC	HOME EC	VOCATIO	IND INST S&M	0.00	4,500.00		4,500.00
01 E 020 365 --- --- ---	OCC HOME EC		*OCC HOME EC		6,221.97	34,356.47		30,208.49
01 E 020 36- --- --- ---	*				29,811.36	208,097.00		188,222.76
01 E 020 605 000 000 110	GENINST	DISTRICT WIDE	DISTRICT WIDE	ADMISAL	27,006.71	76,272.00		58,154.85
01 E 020 605 000 000 210	GENINST	DISTRICT WIDE	DISTRICT WIDE	FICABEN	2,068.74	5,934.00		4,545.99
01 E 020 605 000 000 218	GENINST	DISTRICT WIDE	DISTRICT WIDE	TRABENE	1,904.32	5,981.00		4,552.76
01 E 020 605 000 000 220	GENINST	DISTRICT WIDE	DISTRICT WIDE	GROHEAL	2,056.11	6,592.00		5,056.76
01 E 020 605 000 000 250	GENINST	DISTRICT WIDE	DISTRICT WIDE	ERLYRET	721.32	2,327.00		1,786.01
01 E 020 605 000 000 251	GENINST	DISTRICT WIDE	DISTRICT WIDE	HSA & VEB	1,082.00	4,900.00		3,818.00
01 E 020 605 --- --- ---	GENINST		*GENINST		34,839.20	102,006.00		77,914.37
01 E 020 60- --- --- ---	*				34,839.20	102,006.00		77,914.37
01 E 020 691 000 000 141	STUSUP	DISTRICT WIDE	DISTRICT WIDE	TEAAIDE	7,780.70	31,126.00		25,972.63
01 E 020 691 000 000 210	STUSUP	DISTRICT WIDE	DISTRICT WIDE	FICABEN	595.22	2,381.00		1,986.77
01 E 020 691 000 000 214	STUSUP	DISTRICT WIDE	DISTRICT WIDE	PERABEN	583.58	2,334.00		1,947.48
01 E 020 691 000 000 220	STUSUP	DISTRICT WIDE	DISTRICT WIDE	GROHEAL	0.00	4,304.00		4,304.00
01 E 020 691 000 000 250	STUSUP	DISTRICT WIDE	DISTRICT WIDE	ERLYRET	201.54	934.00		799.64
01 E 020 691 --- --- ---	STUSUP		*STUSUP		9,161.04	41,079.00		35,010.52
01 E 020 69- --- --- ---	*INSTSUP				9,161.04	41,079.00		35,010.52
01 E 020 710 000 000 140	GUIDPSY	DISTRICT WIDE	DISTRICT WIDE	TEACSAL	24,384.90	79,220.00		62,963.40
01 E 020 710 000 000 210	GUIDPSY	DISTRICT WIDE	DISTRICT WIDE	FICABEN	1,555.32	6,060.00		5,023.12
01 E 020 710 000 000 218	GUIDPSY	DISTRICT WIDE	DISTRICT WIDE	TRABENE	1,931.28	6,108.00		4,820.48
01 E 020 710 000 000 220	GUIDPSY	DISTRICT WIDE	DISTRICT WIDE	GROHEAL	2,400.00	8,000.00		6,400.00
01 E 020 710 000 000 250	GUIDPSY	DISTRICT WIDE	DISTRICT WIDE	ERLYRET	675.84	2,377.00		1,926.44
01 E 020 710 000 000 430	GUIDPSY	DISTRICT WIDE	DISTRICT WIDE	INSTSUP	0.00	610.00		610.00
01 E 020 710 --- --- ---	GUIDPSY		*GUIDPSY		30,947.34	102,375.00		81,743.44
01 E 020 71- --- --- ---	*GUIDPSY				30,947.34	102,375.00		81,743.44

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FD	T	ORG	PRG	CRS	FY Activity	Original Budget	Balance
01 E 02-	---	---	---	*HS	1,038,569.10	3,751,038.00	2,991,173.93
01 E 060 211 000 305 140			SECEDUC	DISTRICT WIDE ALP	2,829.08	0.00	-2,273.84
01 E 060 211 000 305 210			SECEDUC	DISTRICT WIDE ALP	215.27	0.00	-173.95
01 E 060 211 000 305 218			SECEDUC	DISTRICT WIDE ALP	224.06	0.00	-180.09
01 E 060 211 --- --- ---			SECEDUC	*SECEDUC	3,268.41	0.00	-2,627.88
01 E 060 21- --- --- ---			*ENHANCING ED		3,268.41	0.00	-2,627.88
01 E 06- --- --- ---			*ALP SITE		3,268.41	0.00	-2,627.88
01 - --- --- ---			*GENERAL		4,267,345.84	13,277,832.48	10,013,476.50

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					2019-20	2019-20	Unencumbered
FD	T	ORG	PRG	CRS	FY Activity	Original Budget	Balance
02 E 005 770 000 701 115			FOODSER	DISTRICT WIDE TYPALUN	12,964.17	50,388.00	41,745.22
02 E 005 770 000 701 170			FOODSER	DISTRICT WIDE TYPALUN	4,149.84	11,118.00	7,947.07
02 E 005 770 000 701 172			FOODSER	DISTRICT WIDE TYPALUN	29,016.33	110,066.00	90,721.78
02 E 005 770 000 701 173			FOODSER	DISTRICT WIDE TYPALUN	4,681.32	15,220.00	12,099.12
02 E 005 770 000 701 175			FOODSER	DISTRICT WIDE TYPALUN	1,986.49	8,150.00	7,057.69
02 E 005 770 000 701 186			FOODSER	DISTRICT WIDE TYPALUN	642.12	3,850.00	3,581.75
02 E 005 770 000 701 210			FOODSER	DISTRICT WIDE TYPALUN	4,064.45	15,200.00	12,489.64
02 E 005 770 000 701 214			FOODSER	DISTRICT WIDE TYPALUN	3,733.80	14,830.00	12,322.34
02 E 005 770 000 701 218			FOODSER	DISTRICT WIDE TYPALUN	130.35	0.00	-86.38
02 E 005 770 000 701 220			FOODSER	DISTRICT WIDE TYPALUN	2,130.52	9,199.00	7,732.78
02 E 005 770 000 701 250			FOODSER	DISTRICT WIDE TYPALUN	903.96	3,636.00	3,022.52
02 E 005 770 000 701 251			FOODSER	DISTRICT WIDE TYPALUN	926.84	7,310.00	6,383.16
02 E 005 770 000 701 261			FOODSER	DISTRICT WIDE TYPALUN	279.13	2,890.00	2,610.87
02 E 005 770 000 701 401			FOODSER	DISTRICT WIDE TYPALUN	3,753.28	16,300.00	12,987.58
02 E 005 770 000 701 490			FOODSER	DISTRICT WIDE TYPALUN	37,581.86	127,000.00	100,318.88
02 E 005 770 000 701 491			FOODSER	DISTRICT WIDE TYPALUN	0.00	37,500.00	37,500.00
02 E 005 770 000 701 495			FOODSER	DISTRICT WIDE TYPALUN	9,733.15	30,575.00	23,117.18
02 E 005 770 000 701 530			FOODSER	DISTRICT WIDE TYPALUN	0.00	10,600.00	10,600.00
02 E 005 770 000 701 820			FOODSER	DISTRICT WIDE TYPALUN	12.00	325.00	313.00
02 E 005 770 000 705 401			FOODSER	DISTRICT WIDE SBP	0.00	250.00	250.00
02 E 005 770 000 705 490			FOODSER	DISTRICT WIDE SBP	4,500.78	0.00	-3,740.57
02 E 005 770 000 707 401			FOODSER	DISTRICT WIDE ALACART	354.06	2,140.00	1,748.87
02 E 005 770 000 707 490			FOODSER	DISTRICT WIDE ALACART	6,447.61	19,000.00	13,902.86
02 E 005 770 --- --- ---			FOODSER	*FOODSER	127,992.06	495,547.00	404,625.36

02 E 005 77- --- --- ---	*FOODSER	127,992.06	495,547.00	404,625.36
02 E 00- --- --- --- ---	*	127,992.06	495,547.00	404,625.36
02 - --- --- --- --- ---	*FOODSRV	127,992.06	495,547.00	404,625.36

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										2019-20	2019-20	Unencumbered	
FD	T	ORG	PRG	CRS	FIN	PRG	CRS	FIN	OBJ	FY Activity	Original Budget	Balance	
04	E	005	248	000	321	140	DRIVEDU	DISTRICT WIDE	COMM ED	TEACSAL	8,937.60	19,405.00	10,467.40
04	E	005	248	000	321	210	DRIVEDU	DISTRICT WIDE	COMM ED	FICABEN	673.21	1,484.00	810.79
04	E	005	248	000	321	218	DRIVEDU	DISTRICT WIDE	COMM ED	TRABENE	707.86	1,496.00	788.14
04	E	005	248	000	321	401	DRIVEDU	DISTRICT WIDE	COMM ED	GENSUPP	0.00	100.00	100.00
04	E	005	248	---	---	---	DRIVEDU		*DRIVEDU	10,318.67	22,485.00	12,166.33	
04	E	005	24-	---	---	---	*PHYEDUC			10,318.67	22,485.00	12,166.33	
04	E	005	505	000	321	110	GENEDUC	DISTRICT WIDE	COMM ED	ADMISAL	9,587.28	24,045.00	16,854.54
04	E	005	505	000	321	170	GENEDUC	DISTRICT WIDE	COMM ED	NON-INST SUPPOR	4,551.80	13,655.00	10,241.15
04	E	005	505	000	321	185	GENEDUC	DISTRICT WIDE	COMM ED	OTHER SAL-LICEN	2,178.24	3,910.00	1,731.76
04	E	005	505	000	321	186	GENEDUC	DISTRICT WIDE	COMM ED	OTHER SAL NON-L	3,119.89	0.00	-2,609.36
04	E	005	505	000	321	210	GENEDUC	DISTRICT WIDE	COMM ED	FICABEN	1,485.37	3,184.00	2,007.64
04	E	005	505	000	321	214	GENEDUC	DISTRICT WIDE	COMM ED	PERABEN	522.63	1,317.00	918.01
04	E	005	505	000	321	218	GENEDUC	DISTRICT WIDE	COMM ED	TRABENE	931.80	1,854.00	1,112.02
04	E	005	505	000	321	220	GENEDUC	DISTRICT WIDE	COMM ED	GROHEAL	685.39	5,840.00	5,328.24
04	E	005	505	000	321	250	GENEDUC	DISTRICT WIDE	COMM ED	ERLYRET	424.16	1,131.00	812.88
04	E	005	505	000	321	251	GENEDUC	DISTRICT WIDE	COMM ED	HSA & VEB	449.12	0.00	-449.12
04	E	005	505	000	321	309	GENEDUC	DISTRICT WIDE	COMM ED	REFEREES/WORKER	0.00	1,345.00	1,345.00
04	E	005	505	000	321	401	GENEDUC	DISTRICT WIDE	COMM ED	GENSUPP	3,299.96	5,850.00	2,550.04
04	E	005	505	299	321	140	GENEDUC	SUMMERS	COMM ED	TEACSAL	0.00	8,800.00	8,800.00
04	E	005	505	299	321	141	GENEDUC	SUMMERS	COMM ED	TEAAIDE	0.00	1,024.00	1,024.00
04	E	005	505	299	321	210	GENEDUC	SUMMERS	COMM ED	FICABEN	0.00	752.00	752.00
04	E	005	505	299	321	214	GENEDUC	SUMMERS	COMM ED	PERABEN	0.00	77.00	77.00
04	E	005	505	299	321	218	GENEDUC	SUMMERS	COMM ED	TRABENE	0.00	676.00	676.00
04	E	005	505	299	321	430	GENEDUC	SUMMERS	COMM ED	INSTSUP	0.00	1,100.00	1,100.00
04	E	005	505	402	321	423	GENEDUC	WEI TRA	COMM ED	OEEQUIP	0.00	2,100.00	2,100.00
04	E	005	505	403	321	160	GENEDUC	THEATER	COMM ED	MISCSAL	0.00	1,675.00	1,675.00
04	E	005	505	403	321	186	GENEDUC	THEATER	COMM ED	OTHER SAL NON-L	51.92	0.00	-51.92
04	E	005	505	403	321	210	GENEDUC	THEATER	COMM ED	FICABEN	0.00	128.00	128.00
04	E	005	505	403	321	214	GENEDUC	THEATER	COMM ED	PERABEN	0.00	126.00	126.00
04	E	005	505	403	321	309	GENEDUC	THEATER	COMM ED	REFEREES/WORKER	582.95	0.00	-488.99
04	E	005	505	403	321	401	GENEDUC	THEATER	COMM ED	GENSUPP	0.00	2,200.00	2,200.00
04	E	005	505	410	321	110	GENEDUC	POOLADM	COMM ED	ADMISAL	3,195.00	7,484.00	4,928.00
04	E	005	505	410	321	171	GENEDUC	POOLADM	COMM ED	CUSTODI	4,100.80	9,089.00	5,771.08
04	E	005	505	410	321	186	GENEDUC	POOLADM	COMM ED	OTHER SAL NON-L	10,948.25	24,100.00	15,510.53
04	E	005	505	410	321	210	GENEDUC	POOLADM	COMM ED	FICABEN	1,065.44	3,111.00	2,154.35
04	E	005	505	410	321	214	GENEDUC	POOLADM	COMM ED	PERABEN	547.17	2,489.00	2,048.47
04	E	005	505	410	321	218	GENEDUC	POOLADM	COMM ED	TRABENE	0.00	577.00	577.00
04	E	005	505	410	321	220	GENEDUC	POOLADM	COMM ED	GROHEAL	868.10	2,193.00	1,498.52
04	E	005	505	410	321	250	GENEDUC	POOLADM	COMM ED	ERLYRET	123.02	0.00	-99.53

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										2019-20	2019-20	Unencumbered	
FD	T	ORG	PRG	CRS	FIN	PRG	CRS	FIN	OBJ	FY Activity	Original Budget	Balance	
04	E	005	505	410	321	401	GENEDUC	POOLADM	COMM ED	GENSUPP	4,170.62	15,500.00	11,339.38
04	E	005	505	411	321	160	GENEDUC	POOLLES	COMM ED	MISCSAL	0.00	8,400.00	8,400.00
04	E	005	505	411	321	186	GENEDUC	POOLLES	COMM ED	OTHER SAL NON-L	1,981.36	0.00	-1,981.36
04	E	005	505	411	321	210	GENEDUC	POOLLES	COMM ED	FICABEN	151.58	643.00	491.42
04	E	005	505	411	321	214	GENEDUC	POOLLES	COMM ED	PERABEN	0.00	630.00	630.00
04	E	005	505	412	321	160	GENEDUC	POOL CE	COMM ED	MISCSAL	0.00	600.00	600.00
04	E	005	505	412	321	214	GENEDUC	POOL CE	COMM ED	PERABEN	0.00	45.00	45.00
04	E	005	505	620	321	160	GENEDUC	LIB	COMM ED	MISCSAL	0.00	2,280.00	2,280.00
04	E	005	505	620	321	210	GENEDUC	LIB	COMM ED	FICABEN	0.00	174.00	174.00
04	E	005	505	620	321	214	GENEDUC	LIB	COMM ED	PERABEN	0.00	171.00	171.00
04	E	005	505	---	---	---	GENEDUC		*GENEDUC	55,021.85	158,275.00	112,497.75	
04	E	005	50-	---	---	---	*			55,021.85	158,275.00	112,497.75	
04	E	005	570	000	321	141	EXDCHIL	DISTRICT WIDE	COMM ED	TEAAIDE	3,656.83	24,341.00	22,439.98
04	E	005	570	000	321	210	EXDCHIL	DISTRICT WIDE	COMM ED	FICABEN	273.59	1,862.00	1,716.57
04	E	005	570	000	321	214	EXDCHIL	DISTRICT WIDE	COMM ED	PERABEN	266.02	1,456.00	1,315.64
04	E	005	570	000	321	218	EXDCHIL	DISTRICT WIDE	COMM ED	TRABENE	2.34	370.00	367.66
04	E	005	570	000	321	220	EXDCHIL	DISTRICT WIDE	COMM ED	GROHEAL	0.00	1,439.00	1,439.00
04	E	005	570	000	321	309	EXDCHIL	DISTRICT WIDE	COMM ED	REFEREES/WORKER	395.97	0.00	-102.51
04	E	005	570	000	321	401	EXDCHIL	DISTRICT WIDE	COMM ED	GENSUPP	562.80	2,500.00	2,215.60
04	E	005	570	---	---	---	EXDCHIL		*EXDCHIL	5,157.55	31,968.00	29,391.94	
04	E	005	57-	---	---	---	*EXDCHIL			5,157.55	31,968.00	29,391.94	
04	E	005	580	000	325	110	ECFE	DISTRICT WIDE	ECFE	ADMISAL	1,679.32	5,038.00	3,778.51
04	E	005	580	000	325	140	ECFE	DISTRICT WIDE	ECFE	TEACALS	11,608.01	27,545.00	21,375.10
04	E	005	580	000	325	141	ECFE	DISTRICT WIDE	ECFE	TEAAIDE	536.81	4,800.00	4,718.46
04	E	005	580	000	325	145	ECFE	DISTRICT WIDE	ECFE	SUBTEAC	0.00	475.00	475.00
04	E	005	580	000	325	170	ECFE	DISTRICT WIDE	ECFE	NON-INST SUPPOR	568.96	1,707.00	1,280.28

04 E 005 580 000 325 210	ECFE	DISTRICT WIDE	ECFE	FICABEN	1,073.10	3,027.00		2,438.38
04 E 005 580 000 325 214	ECFE	DISTRICT WIDE	ECFE	PERABEN	53.89	524.00		488.93
04 E 005 580 000 325 218	ECFE	DISTRICT WIDE	ECFE	TRABENE	1,052.37	2,444.00		1,855.59
04 E 005 580 000 325 220	ECFE	DISTRICT WIDE	ECFE	GROHEAL	1,555.08	5,855.00		4,789.87
04 E 005 580 000 325 250	ECFE	DISTRICT WIDE	ECFE	ERLYRET	315.40	1,173.00		957.11
04 E 005 580 000 325 251	ECFE	DISTRICT WIDE	ECFE	HSA & VEB	75.57	0.00		-75.57
04 E 005 580 000 325 401	ECFE	DISTRICT WIDE	ECFE	GENSUPP	374.90	2,600.00		2,225.10
04 E 005 580 000 325 430	ECFE	DISTRICT WIDE	ECFE	INSTSUP	1,497.60	1,400.00		376.94
04 E 005 580 000 328 140	ECFE	DISTRICT WIDE	HOME VISITING L	TEACSAL	0.00	750.00		750.00
04 E 005 580 000 328 210	ECFE	DISTRICT WIDE	HOME VISITING L	FICABEN	0.00	164.00		164.00
04 E 005 580 000 328 218	ECFE	DISTRICT WIDE	HOME VISITING L	TRABENE	0.00	57.00		57.00
04 E 005 580 --- --- ---	ECFE		*ECFE		20,391.01	57,559.00		45,654.70

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FD T ORG PRG CRS FIN	PRG	CRS	FIN	OBJ	2019-20		Unencumbered
					FY Activity	Original Budget	Balance
04 E 005 582 000 344 110	SCHOOL READINES	DISTRICT WIDE	LEARRED	ADMISAL	1,679.28	0.00	-1,259.46
04 E 005 582 000 344 140	SCHOOL READINES	DISTRICT WIDE	LEARRED	TEACSAL	8,263.35	32,582.00	27,073.10
04 E 005 582 000 344 141	SCHOOL READINES	DISTRICT WIDE	LEARRED	TEAAIDE	8,387.53	26,436.00	21,248.27
04 E 005 582 000 344 145	SCHOOL READINES	DISTRICT WIDE	LEARRED	SUBTEAC	675.00	2,125.00	1,517.50
04 E 005 582 000 344 210	SCHOOL READINES	DISTRICT WIDE	LEARRED	FICABEN	1,426.51	4,677.00	3,734.16
04 E 005 582 000 344 214	SCHOOL READINES	DISTRICT WIDE	LEARRED	PERABEN	594.61	1,983.00	1,598.53
04 E 005 582 000 344 218	SCHOOL READINES	DISTRICT WIDE	LEARRED	TRABENE	851.51	2,512.00	1,922.97
04 E 005 582 000 344 220	SCHOOL READINES	DISTRICT WIDE	LEARRED	GROHEAL	1,555.07	5,549.00	4,483.88
04 E 005 582 000 344 250	SCHOOL READINES	DISTRICT WIDE	LEARRED	ERLYRET	419.93	1,771.00	1,486.85
04 E 005 582 000 344 251	SCHOOL READINES	DISTRICT WIDE	LEARRED	HSA & VEB	75.56	0.00	-75.56
04 E 005 582 000 344 430	SCHOOL READINES	DISTRICT WIDE	LEARRED	INSTSUP	1,923.10	5,650.00	3,938.34
04 E 005 582 --- --- ---	SCHOOL READINES		*SCHOOL READINE		25,851.45	83,285.00	65,668.58
04 E 005 585 000 321 394	YTH/ASE	DISTRICT WIDE	COMM ED	PAYAGEN	1,000.00	7,721.00	6,721.00
04 E 005 585 000 321 401	YTH/ASE	DISTRICT WIDE	COMM ED	GENSUPP	864.34	4,725.00	3,860.66
04 E 005 585 --- --- ---	YTH/ASE		*YTH/ASE		1,864.34	12,446.00	10,581.66
04 E 005 58- --- --- ---	*ECFE				48,106.80	153,290.00	121,904.94
04 E 00- --- --- ---	*				118,604.87	366,018.00	275,960.96
04 E 799 590 000 351 460	OTHERCOMMPROG	DISTRICT WIDE	TXTBKS & TESTS	TEXTWOR	44.52	150.00	150.00
04 E 799 590 --- --- ---	OTHERCOMMPROG		*OTHERCOMMPROG		44.52	150.00	150.00
04 E 799 59- --- --- ---	*OTHERCOMMPROG				44.52	150.00	150.00
04 E 79- --- --- ---	*				44.52	150.00	150.00
04 - --- --- --- ---	*COMMSRV				118,649.39	366,168.00	276,110.96

3frbud12.p ROSEAU SCHOOL DISTRICT 1:21 PM 11/14/19
 05.19.10.00.02-010170 AUDITORS SUMMARY STATEMENT BUDGET VS ACTUAL-EXP (Date: 10/2019) PAGE: 29

FD T ORG PRG CRS FIN	PRG	CRS	FIN	OBJ	2019-20		Unencumbered
					FY Activity	Original Budget	Balance
06 E 005 870 643 000 311	BLDGCON	CAP PROJ:GRANT	DISTRICT WIDE	PROTECH	3,079.95	0.00	-3,079.95
06 E 005 870 643 000 510	BLDGCON	CAP PROJ:GRANT	DISTRICT WIDE	SITE OR GROUNDS	106,745.50	0.00	-106,745.50
06 E 005 870 643 000 522	BLDGCON	CAP PROJ:GRANT	DISTRICT WIDE	BLDG IMP	0.00	650,000.00	650,000.00
06 E 005 870 643 000 530	BLDGCON	CAP PROJ:GRANT	DISTRICT WIDE	EQUIPME	57,750.50	0.00	-57,750.50
06 E 005 870 --- --- ---	BLDGCON		*BLDGCON		167,575.95	650,000.00	482,424.05
06 E 005 87- --- --- ---	*BLDGCON				167,575.95	650,000.00	482,424.05
06 E 00- --- --- ---	*				167,575.95	650,000.00	482,424.05
06 - --- --- --- ---	*BLDG				167,575.95	650,000.00	482,424.05

3frbud12.p ROSEAU SCHOOL DISTRICT 1:21 PM 11/14/19
 05.19.10.00.02-010170 AUDITORS SUMMARY STATEMENT BUDGET VS ACTUAL-EXP (Date: 10/2019) PAGE: 30

FD T ORG PRG CRS FIN	PRG	CRS	FIN	OBJ	2019-20		Unencumbered
					FY Activity	Original Budget	Balance
07 E 005 910 000 000 710	DEBTRED	DISTRICT WIDE	DISTRICT WIDE	PRINCIP	0.00	865,000.00	865,000.00
07 E 005 910 000 000 720	DEBTRED	DISTRICT WIDE	DISTRICT WIDE	INTERES	163,831.25	350,762.50	186,931.25
07 E 005 910 000 000 790	DEBTRED	DISTRICT WIDE	DISTRICT WIDE	OTHDEBT	990.00	960.00	-30.00
07 E 005 910 --- --- ---	DEBTRED		*DEBTRED		164,821.25	1,216,722.50	1,051,901.25
07 E 005 91- --- --- ---	*DEBTRED				164,821.25	1,216,722.50	1,051,901.25
07 E 00- --- --- ---	*				164,821.25	1,216,722.50	1,051,901.25
07 - --- --- --- ---	*DEBTRDM				164,821.25	1,216,722.50	1,051,901.25

3frbud12.p ROSEAU SCHOOL DISTRICT 1:21 PM 11/14/19
 05.19.10.00.02-010170 AUDITORS SUMMARY STATEMENT BUDGET VS ACTUAL-EXP (Date: 10/2019) PAGE: 31

FD T ORG PRG CRS FIN	PRG	CRS	FIN	OBJ	2019-20		Unencumbered
					FY Activity	Original Budget	Balance
25 E 005 298 019 000 401	EXTRCUR	STUDENT COUNCIL	DISTRICT WIDE	GENSUPP	2,266.88	0.00	-1,756.88
25 E 005 298 023 000 401	EXTRCUR	CHOIR FUND	DISTRICT WIDE	GENSUPP	647.50	0.00	-647.50
25 E 005 298 209 000 401	EXTRCUR	GRADE 9	DISTRICT WIDE	GENSUPP	20.98	0.00	-20.98
25 E 005 298 211 000 401	EXTRCUR	GRADE 11	DISTRICT WIDE	GENSUPP	6,444.09	0.00	-5,863.80
25 E 005 298 212 000 401	EXTRCUR	GRADE 12	DISTRICT WIDE	GENSUPP	3,635.33	0.00	-3,635.33

25 E 005 298 213 000 401	EXTRCUR	ANNUAL FUND	DISTRICT WIDE	GENSUPP	5,671.60	0.00		-5,671.60
25 E 005 298 214 000 401	EXTRCUR	BAND FUND	DISTRICT WIDE	GENSUPP	5,277.32	0.00		-5,277.32
25 E 005 298 --- --- ---	EXTRCUR		*EXTRCUR		23,963.70	0.00		-22,873.41
25 E 005 29- --- --- ---	*				23,963.70	0.00		-22,873.41
25 E 00- --- --- --- ---	*				23,963.70	0.00		-22,873.41
25 - --- --- --- --- ---	*ACTFUND				23,963.70	0.00		-22,873.41

3frbud12.p ROSEAU SCHOOL DISTRICT 1:21 PM 11/14/19
05.19.10.00.02-010170 AUDITORS SUMMARY STATEMENT BUDGET VS ACTUAL-EXP (Date: 10/2019)

PAGE: 32

FD	T	ORG	PRG	CRS	FIN	PRG	CRS	FIN	OBJ	FY Activity	2019-20	2019-20	Unencumbered
										Original Budget	Balance		
Grand Expense Totals										4,870,348.19	16,006,269.98	12,205,664.71	

Number of Accounts: 872

***** End of report *****

Girls Hockey
Steve Huglen (Head)
Paul Grafstrom
Zach Manka
Brian Bergstrom
Boys Hockey
Andy Lundbohm (Head)
Jared Gustafson
Gabe Magnusson
Tracey Wensloff
Kurt Weston (vol)
Allen (AJ) Grugal (Vol)
Girls Basketball
Kelsey Didrikson (Head)
Isaac Erickson (JV)
Dawn Bachleitner (C)
Broderick Bjorkquist (8th)
Liza Slater (7th)
Boys Basketball
Ken Hayden (Head)
Randy Nelson (Asst. V)
*Jeremy Hulst ("C"-Coach)
Kelly Hulst ("C"-Coach)
John Hanchek (8th)
Tracy Borowicz (7th)

Wrestling
Scott Mooney (Co Head Coach)
Tony Jenson (Co Head Coach)
Bruce Babcock (Vol)
One Act Play
Ben Johnston
Verna McVay (Vol Asst)
Speech
Jake Mack
Justine Schumacher
Knowledge Bowl
Carla Olsen



Executive Director
Bruce A. Jensen

Northwest Service Cooperative

114 First Street West
Thief River Falls, MN 56701-1911
218-681-0900
218-681-0915 (fax)
www.nw-service.k12.mn.us

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EXTENSIONS

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EXECUTIVE DIRECTOR
Bruce Jensen
Ext. 108

COOP. PURCHASING/NCEC
STUDENT PROGRAMS
Barb Nelson
Ext. 101

HEALTH & SAFETY
Brian Byklum
Ext. 112

MEMBER & CCOGA
SERVICES
Chris Wavra
Ext. 118

MEMBER & CCOGA
SERVICES
Rob Blankenfeld
Ext. 124

BUSINESS MANAGER /
ACCOUNTS PAYABLE
Jaci Jorde
Ext. 120

ACCTS. REC/PAYROLL/
PROGRAM ASST.
Sadie Miller
Ext. 105

ADULT EDUCATION
Kirsten Fuglseth
Ext. 117

ADMINISTRATIVE
ASSISTANT
Dawn Kasprovicz
Ext. 123

MEDIA & TECH
Alice Hofstad
Ext. 113

CENTER OF EXCELLENCE
DIRECTOR
Becca Neal
218-686-9719

EDUCATION COORDINATOR
Jake Seuntjens
218-689-4879

EDUCATION COORDINATOR
Gina Drellack
218-358-1211

To: Region I & II Superintendents and School Board Members

Date: October 17, 2019

Re: Election Ballots for NWSC Board of Directors

Please find the enclosed ballot for the election of School Board Members to the Board of Directors of the NWSC for terms starting January 1, 2020. There are three (3) positions open for four (4) year terms. There is one (1) position open for a two (2) year term.

Note: Current board member Jon Carlson will not be on the ballot for the 2020-2021 election.

The following are candidates listed on the ballot for the NWSC Board of Directors:

Jim Christianson

Occupation – Insurance Adjuster/Inspector

Currently serves on the Badger School Board #676

Has served on the NWSC Board of Directors since 2016

Jim DeVries

Occupation – Aerial Application and Manufacturing

Currently serves on Mahnomen School Board #432

Has served on the NWSC Board of Directors since 2008

Sally Roller

Occupation – Office Manager-Warren Sheaf/Warren Volunteer Ambulance

Currently serves on Warren/Alvarado/Oslo School Board #2176

Has served on the NWSC Board of Directors since 2016

Craig Mattson

Occupation – Retired Thief River Falls Police Department

Currently serves on Thief River Falls School Board #564

Note: Write-in votes are allowed and space has been provided on the enclosed ballot. Be sure to vote for a total of three (3) candidates for the four (4) year term and a total of one (1) candidate for the two (2) year term.

School Board Members are asked to vote and return the completed ballots to the Northwest Service Cooperative, 114 First Street West, Thief River Falls, MN 56701, Attention: Dawn Kasprovicz. **Ballots must be at the NWSC office by 4:00 p.m. on Monday, December 9, 2019.**

Thank you for your help in this election process. There are seven (7) ballots enclosed to assure that each school board member has an opportunity to vote. Please destroy any excess ballots.



ANNUAL ELECTION BALLOT

NORTHWEST SERVICE COOPERATIVE BOARD OF DIRECTORS

There are three (3) positions open to serve as a Director for the period January 1, 2020 thru December 31, 2023 (4 Year Term).

Mark X	Vote For Three (3)
	Sally Roller, WAO SD #2176
	Jim Christianson, Badger SD #676
	James DeVries, Mahnomen SD #432
	Write In Votes:

There is one (1) position open to serve as a Director for the period January 1, 2020 thru December 31, 2021 (2 Year Term).

Mark X	Vote For One (1)
	Craig Mattson, TRF SD #564
	Write In Vote:





INFORMATION FOR SNOW REMOVAL VENDORS

ROSEAU COMMUNITY SCHOOLS

Independent School District No. 682

Roseau, Minnesota 56751

REQUEST FOR QUOTATION

The Board of Education of Independent School District No. 682 will accept quotations for **snow removal service** for the 2018 – 2019 school year. Quotations will be accepted until **2:00 P.M., Monday, September 17, 2018** at the District Office, 509 Third Street, N.E., Roseau, Minnesota (Telephone: 218-463-1471) at which time and place all quotations will be publicly opened and read. All bidders must use a standard Quotation Form enclosed with document. Quotations may be submitted by fax transmission to 218-463-3243. Quotations should be addressed "SNOW BID" and mailed to Larry Guggisberg ~ Superintendent of Schools ~ 509 Third Street NE ~ Roseau, MN 56751.

The Board reserves the right to accept or reject any or all quotations in whole or part. The Board also reserves the right to waive any formalities without cause and without explanation.

QUOTATION SPECIFICATIONS FOR SNOW REMOVAL

Section 1. General Conditions

In an effort to contain snow removal expenditures for the west parking lot at the Roseau School site, effective in the 2001-2002 school year, all snow was moved from the west parking lot over the curb and north onto the playground. The snow will remain there until the spring thaw or until requested to be actually removed by an authorized school district official. The location of the snow "holding area" for the Roseau School west parking lot will be determined by the District but again, historically it is *on the grass* just north the of parking lot curbing.

- A. **Duration:** The requested snow (re)moval service shall be for the 2018-2019 school year. In this section, removal is defined as moving the snow off of the Rams Sports Center parking lot, the School's north parking lot and driveway, bus garage, and the School's west parking lot surface on to the snow "holding area" located just north of the parking lot curb.
- B. The school district shall have the option of extending the contract for an additional school year with the same terms and conditions as described in the quotation specifications and at the same rate (\$/hour) as that quoted herein.
- C. **Service Provided:** The contractor shall furnish equipment and personnel sufficient to provide snow removal services as described herein:
 - 1) Clearing of sidewalks will be done by school personnel and is not part of the contracted snow removal work.

INFORMATION FOR SNOW REMOVAL VENDORS

ROSEAU COMMUNITY SCHOOLS

Independent School District No. 682

Roseau, Minnesota 56751

- 2) All snow must be moved as described in Section 1.A from the Roseau school district's west parking lot as soon as possible after an initial snow fall or no later than 8:00 a.m. of the day of the snow fall. Snow must be removed from the school grounds in the North Parking Lot in front of the Roseau Elementary School. In the event of a heavy snow, snow removal from school grounds may be requested by the school district. (eg: in front of the Roseau High School). At the Rams Sports Center, all snow must be moved towards the city street curbing. At the school Bus Garage, snow removal may begin after 6:00 a.m.
 - 3) The Contractor will move snow from the existing fire lane to the described parking lot "snow holding area". The contractor will assure that snow storage buildup will not occur at the entrance of the fire lane.
 - 4) At the school district's discretion, the district may request snow to be physically removed or hauled away from the parking lot snow "holding area". If so requested, the snow must be removed from the school grounds within five days of the request.
 - 5) The contractor shall use only the equipment specified by the school district to perform the contracted services. No substitution of equipment may be made without the prior approval of the Superintendent of Schools.
 - 6) All hourly rate charges shall be for the equipment used for the work performed. No charges will be accepted by the school district for equipment on the school grounds but not operated by an employee of the contractor. That is, no charges for snow removal will be accepted for equipment "down time".
 - 7) All deviations from these specifications must have prior approval of the Superintendent of Schools. Failure to perform services as specified shall result in termination of this contract.
 - 8) The contractor is responsible for any damage to curbing in the parking lot. The school district shall withhold a sufficient amount to cover any curb damage from the final payment to the contractor. This holdback is payable on repair of any damage.
 - 9) The School District desires the contractor to remove snow from the bus garage prior to mid-night but not before 5:00 am. (Completion of snow removal from bus garage doors must be completed prior to 6:00 am). The contractor should indicate to the District if this is NOT possible.
- D. Contract and Performance Bond:** The contractor, in submitting a quotation, agrees to all conditions and specifications as set forth herein.
- E. School District Agent:** For the purpose of communicating with the school district regarding issues not herein directed to the Superintendent, the contractor shall

INFORMATION FOR SNOW REMOVAL VENDORS

ROSEAU COMMUNITY SCHOOLS

Independent School District No. 682

Roseau, Minnesota 56751

communicate with the school district's Supervisor of Grounds and Buildings. An example might be the coordination of the contractor's work with school traffic.

- F. School District Rights:** The school district reserves the right to waive any formalities, to accept or reject in whole or part all quotations, to request new quotations, or to award a contract to the bidder which in the school district's judgment is in the best interest of the school district.

Section II. Insurance Requirements

For a Contractor's quotation to be considered complete and valid, the contractor must submit written documentation verifying that the contractor has met the following insurance requirements:

- A. Minimum Coverage:** The contractor shall maintain, for the life of the contract, the following minimum insurance and limits:

- ✓ Bodily injury - \$200,000 per claimant; \$600,000 per occurrence
- ✓ Property damage - \$200,000 per claimant; \$600,000 per occurrence
- ✓ General liability - \$200,000 per claimant; \$600,000 per occurrence
- ✓ Vehicle liability - \$200,000 per claimant; \$600,000 per occurrence
- ✓ Workers compensation as required by Minnesota Statute 176.182

- B. Verification of the required insurance** must be submitted within 7 days of the award but not later than the first day of providing snow removal service.

- C. Maintenance of Coverage:** The successful bidder shall maintain and keep in force all insurance policies required by the school district in Section II. A and B for the duration of the contract.

Section III. Billing

The contractor agrees to bill (invoice) the school district within 10 calendar days after the end of each month for services rendered the school district the previous month. The contractor's invoice shall indicate clearly by separate line entries and for each date of service the following:

- 1) The billable hours and the rate per hour for the use of a tandem truck for hauling snow (if hauling snow off school grounds is requested by the School District).
- 2) The billable hours and the rate per hour for the use of a front-end loader with a snow bucket.

SNOW REMOVAL QUOTATION FORM

ROSEAU COMMUNITY SCHOOLS

Independent School District No. 682

Roseau, Minnesota 56751

Gentlemen:

We, the undersigned, have read the snow removal specifications and propose to furnish this service in accordance and compliance with the specifications. It is understood and agreed that the School Board reserves the right to accept or reject any or all quotations and to waive any formality in the quotation process.

All equipment capacity must be verifiable by the manufacturer's product information literature. Modification of equipment to increase load capacity must be supported by the manufacturer's authorization of the change. All equipment charges shown include the cost of the operator of the equipment.

The vendor submits the following quotation:

EQUIPMENT TYPE	EQUIPMENT MANUFACTURE	LOAD CAPACITY	COST/HOUR
Front end loader with snow bucket	John Deere 544's (Two)	4 1/2 CY	\$140.00
Tandem wheel truck (for actual snow removal in North Parking lot area from school grounds or if otherwise requested by the School District)	Freightliner FLD112 (one)	15 CY	\$175.00
	Chevrolet Kodiak (Two)	15 CY	
4-wheel drive vehicle for sidewalks (or equivalent)	Work will performed by the school district.	Not applicable	Not applicable

VENDOR INFORMATION

Name of Company Halverson Sand & Gravel, Inc.

Business Address 30433 County Road 28 Roseau, MN 56751

Contact Person Alex Halverson

Telephone # 218-463-2206 Cellular Phone # 218-689-3331

Facsimile # 218-463-2207 e-mail halversonsinc@gmail.com

Signature of Owner Alex Halverson Date 09/17, 2018



30433 County Road 28 Roseau, MN 56751
Phone: 218-463-2206 Fax: 218-463-2207 E: mail: halversonsinc@gmail.com

Formal Proposal

Submitted To:

Independent School District No. 682

Work to be performed at:

All District No. 682 Lots

2018-2019 Snow Removal Contract

- Pickup with 8'2" V-Plow-\$110.00 per hour. (Used to support loaders/cleanup windrows.)
- Skid Steer with 2.5 Cubic Yard Snow Bucket-\$125.00 per hour. (Used to do small/tight lots.)
- Loaders with 4.5 Cubic Yard Snow Buckets-\$140.00 per hour, per unit.
- Tri-Axle Dump Trucks with 15 Cubic Yard Boxes-\$125.00 per hour, per unit.

***We would have to use a skid steer and a pickup as support equipment to the loaders to get all of the lots done in a timely manner.**

All material is guaranteed to be as specified and the above work to be performed in accordance within the drawing and specifications submitted for above work and completed in a substantial workmanlike manner for the sum of: To Be Determined with payments to be made as follows: Net 30.

Any alteration or deviation from above specifications involving extra costs will be executed only upon written orders and will become an extra charge over and above the estimate. All agreements contingent upon strikes, accidents or delays beyond our control. Owner to carry fire, tornado and other necessary insurance upon above work. Workmen's Compensation and Public Liability Insurance on above work will be taken out.

Respectfully Submitted by:

Halverson Sand and Gravel, Inc.

Per:

Alex Halverson
Alex Halverson

Acceptance of Proposal:

The above prices, specifications and conditions are satisfactory and accepted. You are authorized to do the work as agreed. Payment will be made as outlined.

Per:

Dated:

09/12/2018

Dated:

***Note: This proposal may be withdrawn by us if not accepted within 10 days.**

JAMES AND PATRICIA OSLUND SCHOLARSHIP

The James and Patricia Oslund Trust offers scholarships with the intent to help others to continue their educational goals in a post-secondary college or university. This Trust will provide annual scholarships until such time as the Trust is dissolved to qualified students from Independent School District #682 (Roseau High School) in their post-secondary education pursuing degrees in the STEM fields (Science, Technology, Engineering or Math).

ELIGIBILITY REQUIREMENTS

- ❖ The student must have graduated from ISD #682 (Roseau High School).
- ❖ You must intend, within six months of the award, to pursue a degree that emphasizes a STEM major through a college or university program.
- ❖ Selection preference may be given to students with a cumulative grade point of “B” or higher.
- ❖ You will have some participation, involvement, or demonstrated positive leadership qualities in the following types of activities:
 - Post-secondary organized extra-curricular or volunteer activities.
 - Community or church activities
 - Internship or work positions
- ❖ Financial need will be considered in awarding the scholarship but is not an eligibility requirement.

APPLICATION PROCESS:

You will provide the selection committee with the following information:

- ❖ A completed application form available from the Roseau High School counselor.
- ❖ Transcript showing necessary credits for graduation from Roseau High School.
- ❖ A transcript of college classes for freshman through present year (current post-secondary students only).
- ❖ A short statement (200-400 words) about why you have chosen a career in this field. Also include your community involvement, volunteer activities or extra-curricular activities and/or work experience and how these experiences will benefit or have guided you toward your career.
- ❖ A letter of recommendation from a professor or advisor from your school. This letter should point out personal attributes that make you a good candidate for this scholarship.

JAMES AND PATRICIA OSLUND FAMILY TRUST

SCHOLARSHIP FUND

Jim, a Roseau High School graduate, enjoyed an interesting journey from operating farm equipment, sometimes with horses, being a butter maker in a local creamery, an Army artillery surveyor and forward observer in combat in Korea and then to the University of Minnesota for a degree in Mechanical Engineering. It was there in 1957 he met his future wife, Patricia, a physical therapy student. Following graduation, he and Patricia moved to Southern California where he had been offered a position as a design engineer on a nuclear missile program. While working full time in engineering, he earned an MBA. Almost immediately after that he was made Supervisor of the Propulsion Design Engineering Group for the Saturn II, the second stage boost vehicle for the Apollo. When his company received the contract to build the Space Shuttle, he was asked to manage the Main Propulsion System Design Group for that Program, which he did for the next 16 years until he retired in 1989. It was a challenging, rewarding and exciting run. Being at Cape Kennedy when the Challenger blew up was a very sad day in January 1986, an accident caused by a failure of another contractor's solid rocket joint. The next two and a half years were devoted to analysis, tests and some redesign to make the Shuttle safer and more reliable. The Shuttle Program resumed flying in September 1988.

Jim had no role model in the engineering field while growing up in Roseau County. The only engineers were the State and County engineers for the highways and bridges. He was discouraged from going to college by his father. So, no dream of being an engineer as a young man. That dream started with successes at the Army Artillery Surveying School in Fort Sill Oklahoma and a leadership role in combat in Korea. The military service provided the GI Bill for tuition for the first three years of a five- year degree program. That, coupled with the Coop Program for Engineers at the University of Minnesota and part time jobs provided a financial path. The space programs did not even exist at that time, but the seed of being a mechanical engineer had been started. Being at the right place with the right tools at the right time and given the opportunities was a blessing for which he has been forever grateful. Jim and Pat were blessed with two very talented children, their son an MD and their daughter in the finance world.

Their wish is to help some young aspiring students with scholarship assistance to provide a path to a rewarding and interesting career in one of the STEM fields. There are so many career opportunities in those fields now and will be in the foreseeable future. The opportunities are there for gratifying and well compensated careers.