

Regular Meeting

Wednesday, November 20, 2024 5:30 PM

Northland High School Room C113, 316 Main St E, Remer, MN 56672

1. Call to Order

2. Pledge of Allegiance

3. Mission Statement "Educate and inspire all learners to reach their full potential."

4. Adoption of Agenda

5. Recognitions

5.1. Junior High Leadership would like to thank the following volunteers who helped with the Lock-In: Abbie Newman, Jen Swankier, Tyler Seifert, Patty Kelly, Officer Travis Baker and Dan Procopio

5.2. Northland Community Schools would like to thank the Veteran's Day Committee (Tristen Heller, Ruth Wersal, Amber Osterhoudt, Leah Monroe, Raina Boucher, Scott Peterson, Kathy Birt, and Lisa Holm) for putting together a great Veteran's Day program.

Thank you to the High Student Leadership, High School Band, and Ogichida Club for helping as well.

Thank you to Marc Ruyak for giving his speech as a Veteran.

6. Audience Recognition

7. Consent items

7.1. Approve the minutes from the Regular Meeting held on October 16, 2024, and the Work Session held on November 6, 2024

7.2. Approve the Treasurer's report and bills

7.3. Approve an overnight field trip for Quiz Bowl to Tower, MN on December 19, 2024

7.4. Approve an overnight field trip for Robotics to St. Cloud, MN on April 2, 3, and 4, 2025

7.5. Approve the resolution accepting gifts/donations to Northland Community Schools: Whereas the following; therefore, BE IT RESOLVED by the School Board of Northland Community Schools District 118, Remer, and the State of Minnesota as follows: The Northland Community Schools - District 118 School Board does hereby accept the following gifts/donations;

- \$1000 from the Outing Chamber of Commerce for the Senior Class Trip
- \$190 from Dale DeMars for the Trap Club
- \$110 from the Salem Lutheran Church Women to PBIS for children's clothing

- \$200 from the S.A. Yochum V.F.W Post 772
- Instrument Donation for the band program:
 - Clarinet - Anonymous
 - Clarinet - Anonymous
 - Flute - Anonymous
 - Flute - Dave Schimpp

8. Audit Findings as presented by Aaron Dahl of BergenKDV

8.1. Accept the fiscal year 2024 audit report

9. Reports

9.1. **Early Education Report**

9.2. **Business Manager Report**

9.3. **Elementary Principal**

9.4. **Athletics/Activities Report**

9.5. **Facilities Report**

9.6. **Indian Education Report**

9.7. **CE Report**

9.8. **Dean of Students/ Behavioral Interventionist Report**

10. **Superintendent Report**

11. New Business

11.1. Discuss pre-ordering a bus for delivery by the start of the 2026 - 2027 school year

11.2. First Reading of Policy 446 - Pay Rates for Activities

11.3. Approve Memorandum of Understanding amending Article VII of the 2022-2025 Principal's Association Master Agreement

11.4. Approve one of the options discussed at the November 6, 2024 Work Session in order to balance the budget

11.5. Approve creating a Restructuring and Reduction Committee for the purpose of balancing the budget

11.6. Appoint one to two school board members to serve on the Restructuring and Reduction Committee

11.7. Discussion regarding the use of a contracted cleaning services

11.8. Discussion regarding 5th grade boys participating in Junior High Boys Basketball beginning the 2024-2025 season

12. Personnel

12.1. Approve the hire of Irving Vilina as a 12-month Custodian, effective November 4, 2024

- 12.2. Approve the hire of Sara Post as Paraprofessional, effective October 28, 2024
- 12.3. Approve releasing Title Teacher Robbie Hall from of her 2024-2025 contract effective December 31, 2024
- 12.3.1. Approve reducing a 1.0 FTE Elementary Teacher position
- 12.4. Approve the 2024-2025 Non-Licensed Staff seniority list
- 12.5. Approve the 2024-2025 Licensed Staff seniority list
13. **Other school business which can legally be brought before the Board**
14. **Next Meeting Dates:**
 - **Regular Meeting, December 18, 2024, 5:30 p.m.**
 - **Truth In Taxation, December 18, 2024, 6:30 p. m.**
15. **Adjournment**

Northland Community Schools - ISD #118
Regular Meeting Minutes Summary
Wednesday, October 16, 2024
Northland High School Room C113
316 Main St E
Remer, MN 56672

Aaron Ammerman: Present, Linda Knox: Absent, Terri Nystrom: Present, Seth Robison: Present, Marc Ruyak: Present, Tyler Seifert: Present, Bill Wake: Absent. Present: 5, Absent: 2.

1. Call to Order

Board Chair Ruyak called the meeting to order at 5:30 p.m.

2. Pledge of Allegiance

3. Mission Statement "Educate and inspire all learners to reach their full potential."

4. Adoption of Agenda

Motion to adopt the agenda with the addition of item 11.7. This motion, made by Tyler Seifert and seconded by Aaron Ammerman, Passed.

Linda Knox: Absent, Bill Wake: Absent, Aaron Ammerman: Yea, Terri Nystrom: Yea, Seth Robison: Yea, Marc Ruyak: Yea, Tyler Seifert: Yea

Yea: 5, Nay: 0, Absent: 2

5. Recognitions

6. Audience Recognition

7. Consent items

Motion to approve the Consent items. This motion, made by Aaron Ammerman and seconded by Seth Robison, Passed.

Linda Knox: Absent, Bill Wake: Absent, Aaron Ammerman: Yea, Terri Nystrom: Yea, Seth Robison: Yea, Marc Ruyak: Yea, Tyler Seifert: Yea

Yea: 5, Nay: 0, Absent: 2

7.1. Approve the minutes from the Regular Meeting held on September 18, 2024

7.2. Approve the September 2024 Treasurer's Report and bills

7.3. Approve an overnight field trip for the 6th grade class to Deep Portage on October 24 & 25, 2024

7.4. Approve the resolution accepting gifts/donations to Northland Community Schools: Whereas the following; therefore, BE IT RESOLVED by the School Board of Northland Community Schools District 118, Remer, and the State of Minnesota as follows: The Northland Community Schools - District 118 School Board does hereby accept the following gifts/donations;

- \$500 from the Hill City Thrift Shop for PBIS Incentives

8. Reports

8.1. Early Education Report

8.2. Business Manager Report

8.3. Elementary Principal

8.4. Athletics/Activities Report

8.5. Facilities Report

8.6. Indian Education Report

8.7. CE Report

8.8. Dean of Students/ Behavioral Interventionist Report

9. Superintendent Report

10. New Business

10.1. Approve the Professional Services Agreement between Hill City and Northland for Activities Director services for the 2024-2025 school year

Motion to approve Professional Services Agreement between Hill City and Northland for Activities Director services for the 2024-2025 school year. This motion, made by Aaron Ammerman and seconded by Seth Robison, Passed.

Linda Knox: Absent, Bill Wake: Absent, Aaron Ammerman: Yea, Terri Nystrom: Yea, Seth Robison: Yea, Marc Ruyak: Yea, Tyler Seifert: Yea

Yea: 5, Nay: 0, Absent: 2

10.2. Approve the purchase of a 14-passenger bus for Special Education or Activities use

Motion to approve purchasing a 14 passenger bus to be used for Special Education or Activities. This motion, made by Terri Nystrom and seconded by Aaron Ammerman, Passed.

Linda Knox: Absent, Bill Wake: Absent, Aaron Ammerman: Yea, Terri Nystrom: Yea, Seth Robison: Yea, Marc Ruyak: Yea, Tyler Seifert: Yea

Yea: 5, Nay: 0, Absent: 2

10.3. Approve the purchase of a used school bus for \$10,000 from Grand Rapids Public Schools.

- Make/Model/Year: 2009 Bluebird
- Capacity: 83 passenger
- Mileage: 129,500

Motion to approve the purchase of a 2009 Bluebird bus from Grand Rapids School District. This motion, made by Seth Robison and seconded by Terri Nystrom, Passed.

Linda Knox: Absent, Bill Wake: Absent, Aaron Ammerman: Yea, Terri Nystrom: Yea, Seth Robison: Yea, Marc Ruyak: Yea, Tyler Seifert: Yea

Yea: 5, Nay: 0, Absent: 2

11. Personnel

11.1. Accept the resignation of Paraprofessional Brad Huber effective October 4, 2024

Motion to approve the resignation of Brad Huber, effective October 4, 2024. This motion, made by Tyler Seifert and seconded by Terri Nystrom, Passed.

Linda Knox: Absent, Bill Wake: Absent, Aaron Ammerman: Yea, Terri Nystrom: Yea, Seth Robison: Yea, Marc Ruyak: Yea, Tyler Seifert: Yea
Yea: 5, Nay: 0, Absent: 2

11.2. Accept the resignation of Joe Wagner as 9 month Custodian prior to his first day of employment

Motion to approve the resignation of Joe Wagner as 9-month Custodian. This motion, made by Seth Robison and seconded by Aaron Ammerman, Passed.

Linda Knox: Absent, Bill Wake: Absent, Aaron Ammerman: Yea, Terri Nystrom: Yea, Seth Robison: Yea, Marc Ruyak: Yea, Tyler Seifert: Yea
Yea: 5, Nay: 0, Absent: 2

11.3. Accept the voluntary termination of Joe Herbert as a 12 month Custodian

Motion to accept voluntary termination of Joe Herbert. This motion, made by Seth Robison and seconded by Tyler Seifert, Passed.

Linda Knox: Absent, Bill Wake: Absent, Aaron Ammerman: Yea, Terri Nystrom: Yea, Seth Robison: Yea, Marc Ruyak: Yea, Tyler Seifert: Yea
Yea: 5, Nay: 0, Absent: 2

11.4. Approve reducing the Elementary Library Paraprofessional position, effective November 1, 2024 and the extra summer hours assignment, effective June 30, 2025

Board members discussed eliminating the Elementary Library Para position and reassigning that employee to a different Para position. Students will continue to have access to the library

11.5. Approve Amber Osterhoudt's Request for Parental Leave beginning April 7, 2025, and ending June 3, 2025

Motion to approve Amber Osterhoudt's request for Parental Leave. This motion, made by Tyler Seifert and seconded by Aaron Ammerman, Passed.

Linda Knox: Absent, Bill Wake: Absent, Aaron Ammerman: Yea, Terri Nystrom: Yea, Seth Robison: Yea, Marc Ruyak: Yea, Tyler Seifert: Yea
Yea: 5, Nay: 0, Absent: 2

11.6. Approve the hire of Theresa Schmitt as Kitchen Helper, effective Monday, October 21, 2024

Motion to approve the hire of Theresa Schmitt as Kitchen Helper as of October 21, 2024. This motion, made by Tyler Seifert and seconded by Aaron Ammerman, Passed.

Linda Knox: Absent, Bill Wake: Absent, Aaron Ammerman: Yea, Terri Nystrom: Yea, Seth Robison: Yea, Marc Ruyak: Yea, Tyler Seifert: Yea
Yea: 5, Nay: 0, Absent: 2

11.7. Approve the request from Carla Hopkins to recognize additional years of service at the district

Motion to deny the request by Carla Hopkins to have additional years of service recognized prior to being employed by ISD #118. This motion, made by Marc Ruyak and seconded by Terri Nystrom, Passed.

Linda Knox: Absent, Bill Wake: Absent, Aaron Ammerman: Yea, Terri Nystrom: Yea, Seth

Robison: Yea, Marc Ruyak: Yea, Tyler Seifert: Yea
Yea: 5, Nay: 0, Absent: 2

School board members discussed the request and agreed that years of service while she wasn't an employee of ISD #118 can't be applied

12. Other school business which can legally be brought before the Board

13. Next Meeting Dates:

- Work Session, November 6, 2024, 5:30 p.m.
- Regular Meeting, November 20, 2024, 5:30 p.m
- Regular Meeting, December 18, 2024, 5:30 p.m.
- Truth In Taxation, December 18, 2024, 6:30 p.m.

14. Adjournment

Motion to adjourn the meeting at 6:05 p.m. This motion, made by Terri Nystrom and seconded by Aaron Ammerman, Passed.

Linda Knox: Absent, Bill Wake: Absent, Aaron Ammerman: Yea, Terri Nystrom: Yea, Seth

Robison: Yea, Marc Ruyak: Yea, Tyler Seifert: Yea

Yea: 5, Nay: 0, Absent: 2

Visitors: Kyndra Johnson, Tristen Heller, Julie Knapp, Carol Procopio, Ruth Wersal

Tina Anderson, Recording Secretary

Linda Knox, Board Clerk

Northland Community Schools - ISD #118
Work Session Minutes Summary
Wednesday, November 6, 2024
Northland High School Room C113
316 Main St E
Remer, MN 56672

Aaron Ammerman: Present, Linda Knox: Absent, Terri Nystrom: Present, Seth Robison: Present, Marc Ruyak: Present, Tyler Seifert: Absent, Bill Wake: Absent. Present: 4, Absent: 3.

1. Northland Community Schools ISD #118 held a Work Session on Wednesday, November 6, 2024 beginning at 5:30 p.m. at Northland High School Room C113

2. Greetings, Pledge of Allegiance, Mission Statement

Mission Statement: *Educate and inspire all learners to reach their full potential*

3. Discussion Items

3.1. Budget Considerations

Superintendent Yakibchuk shared options for balancing the budget that were discussed at the Finance Committee Meeting on October 30, 2024

3.2. District Financial Position

Superintendent Yakibchuk identified driving factors that have impacted the district's operating expenses and noted that schools throughout the state are in a similar position

3.3. Review of Strategic Plan

The 2024-2029 Strategic Plan outlines the district's goals and objectives as it pertains to budget and finance

3.4. Fund Balance Goals

As per Policy 714, the district will strive to maintain a minimum fund balance

3.5. Contracting cleaning services

The possibility of contracting with a cleaning service until the custodial department is fully staffed was discussed

3.6. Student Leadership suggestions for the Lake Country Power grant opportunity

Elementary Principal, Janessa Green shared Student Leadership's ideas on how to use grant funds available from Lake Country Power

4. Next Meeting:

Regular Meeting-November 20, 2024, 5:30 p.m.

Regular Meeting -December 18, 2024, 5:30 p.m.

Truth In Taxation Meeting-December 18, 2024, 6:30 p.m.

The Work Session adjourned at 6:10 p.m.

Visitors: Carol Procopio, Janessa Green, Lori Sizenbach, Jill Myers

Tina Anderson, Recording Secretary

Linda Knox, Board Clerk

Northland Community Schools

Finance Report 10/31/2024

First National Bank

General Checking	\$462,791.37
Money Market Account	\$37,174.62
CD/Scholarship Carpenter Matures 6/17/24	\$8,268.69
CD/Scholarship Carpenter Matures 6/17/24	\$14,932.39
CD/Scholarship Felton Matures 12/10/24	\$7,387.80
CD/Scholarship Sepin Matures 8/25/26	\$3,502.37
Total Investments	\$71,265.87
 Total of all deposits at First National Bank	 \$534,057.24
 MN Trust Account at PMA total Value	 \$2,924,134.87

Accounts Payable Checks/Wires and Deposits by Fund

Fund #	Fund Description	Deposits	A/P Checks
01	General Fund	\$748,374.84	\$265,730.79
02	Food Service Fund	\$4,623.02	\$20,484.74
03	Transportation Fund	\$2,468.90	\$52,751.00
04	Community Ed Fund	\$724.00	\$14,811.75
05	Capital Fund	\$0.00	\$22,521.88
06	Construction Fund	\$0.00	\$1,184.16
07	Debt Redemption Fund	\$10,984.88	\$0.00
18	Scholarship Fund	\$0.00	\$0.00
Total		\$767,175.64	\$377,484.32

Oct 2024 Payroll

	Monthly Total
Gross Payroll	\$416,634.31
Employer Benefits	\$86,183.23
Employer Taxes	\$29,958.89
Total Cost of Payroll	\$532,776.43

Includes Payrolls:

S202507 9/15/2024
S202508 9/30/2024

ISD#118 Remer-Longville

Receipt Listing Report with Detail by Deposit

Deposit Co	Bank	Batch	Rct No	Receipt Type	Receipt St	Receipt Date	Check No	Pmt Type	Grp Code	Customer	Inv No	Inv Date	Inv Type	Invoice Amount	Applied Amount	Unapplied Amount	
16348	0118	chec															
LSLC-9 HC shirts			22421	Credit	A	10/02/24	10591	Check	1	1151	NORTHLAND STUDENT L						
						0118	R 01 310 298	069 301 096		Student PBIS Leadership Act					72.00	0.00	
															Receipt Total:	\$72.00	\$0.00
9/17 deposit			22422	Credit	A	10/02/24	10592	Cash	1	1069	Food Service						
						0118	B 02 230 001			Deferred Revenue					112.00	0.00	
															Receipt Total:	\$112.00	\$0.00
9/18 deposit			22423	Credit	A	10/02/24	10593	Cash	1	1069	Food Service						
						0118	B 02 230 001			Deferred Revenue					63.00	0.00	
															Receipt Total:	\$63.00	\$0.00
HS student leadership			22424	Credit	A	10/02/24	10594	Cash	1	1151	NORTHLAND STUDENT L						
						0118	R 01 310 298	069 301 096		Student PBIS Leadership Act					52.00	0.00	
															Receipt Total:	\$52.00	\$0.00
L.Raftevoid July-Dec			22425	Credit	A	10/02/24	10595	Check	1	1070	RETIRE/DEDUCT:						
						0118	E 01 010 203	000 000 291		Elem Retired Emp Benefit					296.64	0.00	
															Receipt Total:	\$296.64	\$0.00
09/19/2024			22426	Credit	A	10/02/24	10596	Cash	1	1069	Food Service						
						0118	B 02 230 001			Deferred Revenue					1.00	0.00	
															Receipt Total:	\$1.00	\$0.00
Sauk Rapids Public Schools			22427	Credit	A	10/02/24	10597	Check	1	c1	Miscellaneous Customer						
						0118	R 01 040 000	000 000 021		Tuition from MN Schools to L					10,081.02	0.00	
															Receipt Total:	\$10,081.02	\$0.00
09/20 deposit			22428	Credit	A	10/02/24	10598	Check	1	1069	Food Service						
						0118	B 02 230 001			Deferred Revenue					117.65	0.00	
															Receipt Total:	\$117.65	\$0.00
8 game workers 9/21 gate/conce			22429	Credit	A	10/02/24	10599	Cash	1	1133	NORTHLAND VOLLEYBAL						
						0118	R 01 310 296	310 301 096		Volleyball Activity					1,200.00	0.00	
															Receipt Total:	\$1,200.00	\$0.00
9/21 Volleyball			22430	Credit	A	10/02/24	10600	Cash	1	1119	CONCESSIONS - FOOD S						
						0118	R 01 310 292	125 000 096		CONCESSIONS DISTRICT					45.25	0.00	
															Receipt Total:	\$45.25	\$0.00

ISD#118 Remer-Longville

Receipt Listing Report with Detail by Deposit

Deposit Co	Bank	Batch	Rct No	Receipt Type	Receipt St	Receipt Date	Check No	Pmt Type	Grp Code	Customer	Inv No	Inv Date	Inv Type	Invoice Amount	Applied Amount	Unapplied Amount
16348	0118	chec														
9th-12th lock in fundraiser			22431	Credit	A	10/02/24	10601	Cash	1	1151						
						0118	R 01 310 298	069 301 096		096						
										NORTHLAND STUDENT L						
										Student PBIS Leadership Act					95.00	0.00
														Receipt Total:	\$95.00	\$0.00
Cambridge schools-Care & Treat			22432	Credit	A	10/02/24	10602	Check	1	c1						
						0118	R 01 040 000	000 000 021								
										Miscellaneous Customer						
										Tuition from MN Schools to L					23,567.79	0.00
														Receipt Total:	\$23,567.79	\$0.00
9/23 deposit			22433	Credit	A	10/02/24	10603	Cash	1	1069						
						0118	B 02 230 001									
										Food Service						
										Deferred Revenue					9.25	0.00
														Receipt Total:	\$9.25	\$0.00
M.Horn, S.Johnson			22434	Credit	A	10/02/24	10604	Cash	1	1073						
						0118	R 01 310 298	410 301 096								
										BAND I						
										Band Activity					101.00	0.00
														Receipt Total:	\$101.00	\$0.00
9/20 FB			22435	Credit	A	10/02/24	10605	Check	1	1119						
						0118	R 01 310 292	125 000 096								
										CONCESSIONS - FOOD S						
										CONCESSIONS DISTRICT					485.53	0.00
														Receipt Total:	\$485.53	\$0.00
Rock Ridge FY23-24 tuition			22436	Credit	A	10/02/24	10606	Check	1	c1						
						0118	R 01 040 000	000 000 021								
										Miscellaneous Customer						
										Tuition from MN Schools to L					4,288.00	0.00
														Receipt Total:	\$4,288.00	\$0.00
9/20-FB			22437	Credit	A	10/02/24	10607	Cash	1	1118						
						0118	R 01 310 292	110 000 060								
										GATE RECEIPTS						
										Activity Admissions					640.00	0.00
														Receipt Total:	\$640.00	\$0.00
9/24 deposit			22438	Credit	A	10/02/24	10608	Cash	1	1069						
						0118	B 02 230 001									
										Food Service						
										Deferred Revenue					2.00	0.00
														Receipt Total:	\$2.00	\$0.00
9/25 deposit			22439	Credit	A	10/02/24	10609	Cash	1	1069						
						0118	B 02 230 001									
										Food Service						
										Deferred Revenue					1.00	0.00
														Receipt Total:	\$1.00	\$0.00
9/26 deposit			22440	Credit	A	10/02/24	10610	Cash	1	1069						
						0118	B 02 230 001									
										Food Service						
										Deferred Revenue					14.75	0.00
														Receipt Total:	\$14.75	\$0.00

ISD#118 Remer-Longville

Receipt Listing Report with Detail by Deposit

Deposit Co	Bank	Batch	Rct No	Receipt Type	Receipt St	Receipt Date	Check No	Pmt Type	Grp Code	Customer	Inv No	Inv Date	Inv Type	Invoice Amount	Applied Amount	Unapplied Amount
16348	0118	chec														
9/27 deposit			22441	Credit	A	10/02/24	10611	Cash	1	1069	Food Service					
						0118	B 02 230 001				Deferred Revenue				2.00	0.00
														Receipt Total:	\$2.00	\$0.00
Keaven's XC fee			22442	Credit	A	10/02/24	10612	Cash	1	1108	AF ACTIVITY FEES					
						0118	R 01 310 292	110 000 050			Activity Fees				35.00	0.00
														Receipt Total:	\$35.00	\$0.00
Wright Ins-2013Chev VIN5504			22443	Credit	A	10/02/24	10613	Check	1	c1	Miscellaneous Customer					
						0118	R 03 005 000	000 720 625			Insurance Recovery				1,959.44	0.00
														Receipt Total:	\$1,959.44	\$0.00
R.Lathrop Dental 3 months			22444	Credit	A	10/02/24	10614	Check	1	1070	RETIRE/DEDUCT:					
						0118	E 01 010 203	000 000 291			Elem Retired Emp Benefit				148.32	0.00
														Receipt Total:	\$148.32	\$0.00
M.Simek			22445	Credit	A	10/02/24	10615	Check	1	1070	RETIRE/DEDUCT:					
						0118	E 01 020 211	000 000 291			Retired Emp Benefit				279.76	0.00
														Receipt Total:	\$279.76	\$0.00
			22446	Credit	A	10/02/24	10616	Check	1	1072	COMMUNITY EDUATION					
						0118	R 04 500 505	305 321 040			Tuition fm Patrons				724.00	0.00
														Receipt Total:	\$724.00	\$0.00
														Deposit Total:	\$44,393.40	\$0.00
16349	0118	chec														
Premier Health Alliance rebate			22447	Credit	A	10/11/24	10617	Check	1	c1	Miscellaneous Customer					
						0118	R 01 005 000	000 000 099			Misc Revenue				51.17	0.00
														Receipt Total:	\$51.17	\$0.00
9/30 deposit			22448	Credit	A	10/11/24	10618	Check	1	1069	Food Service					
						0118	B 02 230 001				Deferred Revenue				105.00	0.00
														Receipt Total:	\$105.00	\$0.00
Aviben forfeiture 12/22-12/23			22449	Credit	A	10/11/24	10620	Check	1	c1	Miscellaneous Customer					
						0118	R 01 005 000	000 000 099			Misc Revenue				637.22	0.00
														Receipt Total:	\$637.22	\$0.00
J.Kitchenhoff-October			22450	Credit	A	10/11/24	10619	Check	1	1070	RETIRE/DEDUCT:					
						0118	E 01 020 211	000 000 291			Retired Emp Benefit				358.82	0.00
														Receipt Total:	\$358.82	\$0.00

ISD#118 Remer-Longville

Receipt Listing Report with Detail by Deposit

Deposit Co	Bank	Batch	Rct No	Receipt Type	Receipt St	Receipt Date	Check No	Pmt Type	Grp Code	Customer	Inv No	Inv Date	Inv Type	Invoice Amount	Applied Amount	Unapplied Amount
16349	0118	chec		22451	Credit A	10/11/24	10621	Cash	1	1069	Food Service					
						0118	B 02 230 001			Deferred Revenue					21.00	0.00
														Receipt Total:	\$21.00	\$0.00
Vending Machine				22452	Credit A	10/11/24	10622	Cash	1	1151	NORTHLAND STUDENT L					
						0118	R 01 310 298	069 301 096		Student PBIS Leadership Act					342.00	0.00
														Receipt Total:	\$342.00	\$0.00
B.Johnson-October				22453	Credit A	10/11/24	10623	Check	1	1070	RETIRE/DEDUCT:					
						0118	E 01 010 203	000 000 291		Elem Retired Emp Benefit					1,021.06	0.00
														Receipt Total:	\$1,021.06	\$0.00
10/4 deposit				22454	Credit A	10/11/24	10624	Cash	1	1069	Food Service					
						0118	B 02 230 001			Deferred Revenue					20.00	0.00
														Receipt Total:	\$20.00	\$0.00
				22455	Credit A	10/11/24	10625	Check	1	1063	PINE RIVER-BACKUS SCI					
						0118	B 01 115 000					2099	09/30/24 Invoice	200.00	200.00	0.00
														Receipt Total:	\$200.00	\$0.00
10/8 deposit				22456	Credit A	10/11/24	10626	Cash	1	1069	Food Service					
						0118	B 02 230 001			Deferred Revenue					12.00	0.00
														Receipt Total:	\$12.00	\$0.00
Vending Machine				22457	Credit A	10/11/24	10627	Cash	1	1151	NORTHLAND STUDENT L					
						0118	R 01 310 298	069 301 096		Student PBIS Leadership Act					109.00	0.00
														Receipt Total:	\$109.00	\$0.00
10/9 deposit				22458	Credit A	10/11/24	10628	Check	1	1069	Food Service					
						0118	B 02 230 001			Deferred Revenue					80.00	0.00
														Receipt Total:	\$80.00	\$0.00
10/8 VB				22459	Credit A	10/11/24	10629	Cash	1	1118	GATE RECEIPTS					
						0118	R 01 310 292	110 000 060		Activity Admissions					149.00	0.00
														Receipt Total:	\$149.00	\$0.00
PBIS Incentive Donation				22460	Credit A	10/11/24	10630	Check	1	1120	NORTHLAND STUDENT C					
						0118	R 01 310 298	114 301 096		Elem Student Activity					500.00	0.00
														Receipt Total:	\$500.00	\$0.00

ISD#118 Remer-Longville Receipt Listing Report with Detail by Deposit

Deposit Co	Bank	Batch	Rct No	Receipt Type	Receipt St	Receipt Date	Check No	Pmt Type	Grp Code	Customer	Inv No	Inv Date	Inv Type	Invoice Amount	Applied Amount	Unapplied Amount	
16349	0118	chec															
10/7 VB			22461	Credit	A	10/11/24	10631	Cash	1	1118	GATE RECEIPTS						
						0118	R 01 310 292	110 000	060	Activity Admissions					194.00	0.00	
														Receipt Total:	\$194.00	\$0.00	
10/7-VB			22462	Credit	A	10/11/24	10632	Cash	1	1119	CONCESSIONS - FOOD S						
						0118	R 01 310 292	125 000	096	CONCESSIONS DISTRICT					897.75	0.00	
														Receipt Total:	\$897.75	\$0.00	
10/10 deposit			22463	Credit	A	10/11/24	10633	Check	1	1069	Food Service						
						0118	B 02 230 001			Deferred Revenue					40.00	0.00	
														Receipt Total:	\$40.00	\$0.00	
10/8-Concessions			22464	Credit	A	10/11/24	10634	Cash	1	1119	CONCESSIONS - FOOD S						
						0118	R 01 310 292	125 000	096	CONCESSIONS DISTRICT					652.00	0.00	
														Receipt Total:	\$652.00	\$0.00	
														Deposit Total:	\$5,390.02	\$0.00	
16350	0118	chec															
Deposit 10/11 & 10/14			22465	Credit	A	10/25/24	10635	Cash	1	1069	Food Service						
						0118	B 02 230 001			Deferred Revenue					33.30	0.00	
														Receipt Total:	\$33.30	\$0.00	
Wright Ins. 2021 Ford Transit			22466	Credit	A	10/25/24	10636	Check	1	c1	Miscellaneous Customer						
						0118	R 03 005 000	000 720	625	Insurance Recovery					509.46	0.00	
														Receipt Total:	\$509.46	\$0.00	
Colonial Life Refund			22467	Credit	A	10/25/24	10637	Check	1	c1	Miscellaneous Customer						
						0118	B 01 215 032			ER Cafe Plan Payroll Deduct					42.84	0.00	
														Receipt Total:	\$42.84	\$0.00	
			22468	Credit	A	10/25/24		Check	1	1094	MSEA						
						0118	B 01 115 000					2098	09/30/24	Invoice	278.66	278.66	0.00
														Receipt Total:	\$278.66	\$0.00	
10/16 Deposit			22469	Credit	A	10/25/24	10639	Cash	1	1069	Food Service						
						0118	B 02 230 001			Deferred Revenue					62.00	0.00	
														Receipt Total:	\$62.00	\$0.00	
screen print shirts			22470	Credit	A	10/25/24	10640	Check	1	1150	NORTHLAND SUPER MIL						
						0118	R 01 310 298	091 301	096	High Mileage Activity					39.00	0.00	
														Receipt Total:	\$39.00	\$0.00	

ISD#118 Remer-Longville

Receipt Listing Report with Detail by Deposit

Deposit Co	Bank	Batch	Rct No	Receipt Type	Receipt St	Receipt Date	Check No	Pmt Type	Grp Code	Customer	Inv No	Inv Date	Inv Type	Invoice Amount	Applied Amount	Unapplied Amount	
16350	0118	chec															
Vending Machine			22471	Credit	A	10/25/24	10641	Cash	1	1151							
						0118	R 01 310 298	069 301 096		Student PBIS Leadership Act					85.00	0.00	
															Receipt Total:	\$85.00	\$0.00
ISD742-LSLC tuition			22472	Credit	A	10/25/24	10642	Check	1	c1							
						0118	R 01 040 000	000 000 021		Miscellaneous Customer Tuition from MN Schools to L					4,663.20	0.00	
															Receipt Total:	\$4,663.20	\$0.00
10/16-FB			22473	Credit	A	10/25/24	10643	Cash	1	1118							
						0118	R 01 310 292	110 000 060		GATE RECEIPTS Activity Admissions					286.00	0.00	
															Receipt Total:	\$286.00	\$0.00
10/22- deposit			22474	Credit	A	10/25/24	10644	Check	1	1069							
						0118	B 02 230 001			Food Service Deferred Revenue					139.00	0.00	
															Receipt Total:	\$139.00	\$0.00
10/16-fb			22475	Credit	A	10/25/24	10645	Cash	1	1119							
						0118	R 01 310 292	125 000 096		CONCESSIONS - FOOD S CONCESSIONS DISTRICT					228.00	0.00	
															Receipt Total:	\$228.00	\$0.00
M.Simek			22476	Credit	A	10/25/24	10646	Check	1	1070							
						0118	E 01 020 211	000 000 291		RETIRE/DEDUCT: Retired Emp Benefit					279.76	0.00	
															Receipt Total:	\$279.76	\$0.00
10/24 deposit			22477	Credit	A	10/25/24	10647	Cash	1	1069							
						0118	B 02 230 001			Food Service Deferred Revenue					14.75	0.00	
															Receipt Total:	\$14.75	\$0.00
10/25-Deposit			22478	Credit	A	10/25/24	10648	Cash	1	1069							
						0118	B 02 230 001			Food Service Deferred Revenue					3.00	0.00	
															Receipt Total:	\$3.00	\$0.00
															Deposit Total:	\$6,663.97	\$0.00
16351	0118	chec															
Food Service Online payments			22479	Credit	A	10/31/24	10312024	Wire	1	1069							
						0118	B 02 230 001			Food Service Deferred Revenue					294.61	0.00	
															Receipt Total:	\$294.61	\$0.00
															Deposit Total:	\$294.61	\$0.00

ISD#118 Remer-Longville Receipt Listing Report with Detail by Deposit

Deposit Co	Bank	Batch	Rct No	Receipt Type	Receipt St	Receipt Date	Check No	Pmt Type	Grp Code	Customer	Inv No	Inv Date	Inv Type	Invoice Amount	Applied Amount	Unapplied Amount
16352	0118	chec														
Sourcewell payment																
			22480	Credit	A	10/21/24	10212024	Wire	1	1167						
						0118	R 01 005 000	200 000	099	SOURCEWELL FLOW THR					395.90	0.00
														Receipt Total:	\$395.90	\$0.00
														Deposit Total:	\$395.90	\$0.00
16353	0118	chec														
Cass County Oct Payment																
			22481	Credit	A	10/24/24	10242024	Wire	1	1097						
						0118	R 01 005 000	000 000	001	Taxes					408,101.40	0.00
														Receipt Total:	\$408,101.40	\$0.00
														Deposit Total:	\$408,101.40	\$0.00
16354	0118	chec														
USAC Reimbursement																
			22482	Credit	A	10/31/24	10312024	Wire	1	C1						
						0118	R 01 005 000	000 000	099	Miscellaneous Customer Misc Revenue					1,090.80	0.00
														Receipt Total:	\$1,090.80	\$0.00
														Deposit Total:	\$1,090.80	\$0.00
16355	0118	2														
IDEAS payment																
			22483	Credit	A	10/15/24	10152024	Wire	1	MDE						
						0118	R 01 005 000	000 000	211	Gen Ed/Spar/Pen Adj Aid					54,105.39	0.00
						0118	R 01 005 000	000 740	360	Special Ed Aid					64,145.11	0.00
						0118	R 01 005 000	000 356	300	State Aids - Literacy Aid Curr					4,157.75	0.00
						0118	R 01 005 000	000 357	300	State Aids - Teach Comp for					12,512.82	0.00
														Receipt Total:	\$134,921.07	\$0.00
														Deposit Total:	\$134,921.07	\$0.00
16356	0118	2														
IDEAS payment																
			22484	Credit	A	10/31/24	10312024	Wire	1	MDE						
						0118	R 01 005 000	000 000	211	Gen Ed/Spar/Pen Adj Aid					410.41	0.00
						0118	R 07 005 000	000 000	234	Hmstd/Ag Market Value Crec					528.96	0.00
						0118	R 07 005 000	000 000	258	Other State Credits					10,439.92	0.00
						0118	R 01 005 000	000 740	360	Special Ed Aid					6,223.49	0.00
						0118	R 07 005 000	000 000	229	Disparity Reduct Aid					16.00	0.00
						0118	R 01 005 000	000 000	211	Gen Ed/Spar/Pen Adj Aid					132,491.55	0.00
														Receipt Total:	\$150,110.33	\$0.00
														Deposit Total:	\$150,110.33	\$0.00

ISD#118 Remer-Longville

Receipt Listing Report with Detail by Deposit

Deposit Co	Bank	Batch	Rct No	Receipt Type	Receipt St	Receipt Date	Check No	Pmt Type	Grp Code	Customer	Inv No	Inv Date	Inv Type	Invoice Amount	Applied Amount	Unapplied Amount
16357	0118	2														
FIN161 Reim			22485	Credit	A	10/31/24	FIN161	Wire	1	MDE	Minn Dept of ED					
						0118	R 01 005 000 014 161 400			Federal Aids & Grant					1,973.76	0.00
Receipt Total:														\$1,973.76	\$0.00	
Deposit Total:														\$1,973.76	\$0.00	
16358	0118	2														
FNS Reimbursement			22486	Credit	A	10/03/24	FNS	Wire	1	MDE	Minn Dept of ED					
						0118	R 02 005 770 000 701 400			Federal Aids & Grant					1,544.57	0.00
Receipt Total:														\$1,544.57	\$0.00	
Deposit Total:														\$1,544.57	\$0.00	
16359	0118	2														
FNS, & MN North College			22487	Credit	A	10/10/24		Wire	1	MDE	Minn Dept of ED					
						0118	R 01 005 000 000 000 099			Misc Revenue					7,115.00	0.00
						0118	R 02 005 770 000 706 471			FRESH FRUIT & VEGGIE					1,869.34	0.00
						0118	R 02 005 770 000 703 300			STATE SPECIAL MILK					61.80	0.00
Receipt Total:														\$9,046.14	\$0.00	
Deposit Total:														\$9,046.14	\$0.00	
Report Total:														\$763,925.97	\$0.00	

Northland Community Schools ISD# 118

FY 2025 Through Oct 2024

2023-2024
EXP/REV Report
Oct FY25

EXPENDITURES	Actual 2023-24 Expenses	Adopted Budget 2024-25 Expenses	YTD Oct 2023-24 Expenses	YTD Oct 2024-2025 Expenses	% of 2023-24 Budget	Oct FY '24 vs Oct FY '25 Difference	% of 2024-25 Budget
Fund							
General Fund (01)	7,784,459	7,577,194	1,989,116	1,779,156	25.6%	(209,960)	23.5%
Administrative & Support Svc	723,904	703,072	245,616	263,525	33.9%	17,909	37.5%
Regular Instruction	3,417,282	3,509,184	613,170	770,860	17.9%	157,689	22.0%
Vocational Instruction	105,244	106,645	12,706	14,158	12.1%	1,451	13.3%
Special Education Inst	1,307,624	1,313,768	206,017	220,437	15.8%	14,420	16.8%
Instructional Support	371,697	378,440	74,260	124,452	20.0%	50,192	32.9%
Pupil Support	516,020	536,883	138,158	71,970	26.8%	(66,189)	13.4%
Sites & Buildings	1,287,830	1,279,602	642,336	243,327	49.9%	(399,009)	19.0%
Fiscal & Other Fixed Costs	54,858	55,000	56,852	70,428	103.6%	13,576	128.1%
Food Service (02)	348,989	377,146	65,963	75,223	18.9%	9,260	19.9%
Transportation (03)	640,314	732,216	195,344	231,191	30.5%	35,847	31.6%
Community Service (04)	271,552	270,255	66,765	54,492	24.6%	(12,273)	20.2%
Capital Outlay (05)	168,053	172,850	44,245	48,841	26.3%	4,596	28.3%
Construction (06)	392,281	80,000	150,664	48,759	38.4%	(101,906)	60.9%
Debt Service (07)	1,756,659	1,762,549	340,592	314,774	19.4%	(25,818)	17.9%
Total	11,362,305	10,972,210	2,852,689	2,552,436	25.1%	(300,253)	23.3%
Total Funds 01, 03 & 05	8,592,825	8,482,260	2,228,705	2,059,188	25.9%	(169,516)	24.3%
REVENUE	Actual 2023-24 Revenue	Budgeted 2024-25 Revenue	YTD Oct 2023-24 Revenue	YTD Oct 2024-2025 Revenue	% of 2023-24 Budget	Oct FY '24 vs Oct FY '25 Difference	% of 2024-25 Budget
Fund							
General Fund (01)	7,881,383	7,639,802	1,910,859	2,147,766	24.2%	236,907	28.1%
Food Service (02)	309,780	299,520	3,168	4,386	1.0%	1,218	1.5%
Transportation (03)	318,239	365,470	(110)	(5,321)	0.0%	(5,211)	-1.5%
Community Service (04)	259,454	257,971	29,133	10,980	11.2%	(18,153)	4.3%
Capital Outlay (05)	233,129	264,448	-	-	0.0%	-	0.0%
Construction (06)	-	-	-	-	#DIV/0!	-	#DIV/0!
Debt Service (07) & (47)	1,783,892	1,762,731	325,632	43,939	18.3%	(281,692)	2.5%
Trust (08) & (25) & (10) & (18)	54	60	13	14	25.0%	0	22.7%
Total	10,785,930	10,590,002	2,268,696	2,201,764	21.0%	(66,932)	20.8%
Total Funds 01, 03 & 05	8,432,751	8,269,720	1,910,750	2,142,445	22.7%	231,695	25.9%

ISD#118 Remer-Longville Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0118	chec	106925	6672		DONDELINGER CHEVROLET GMC INC.		Check		
				E 03	005 760 000 720 420	parking break parts for bus 18		\$885.72	
	PO#: 20323	Voucher #:	74547	Invoice	Invoice No: 198886	10/4/2024	Paid Amt:	\$885.72	
							Check Amount:	\$885.72	
0118	chec	106926	6674		FRANKIE GRAVES		Check		
				R 01	310 292 110 000 050	Activity Fees		\$55.00	
	PO#:	Voucher #:	74546	Invoice	Invoice No: Activity Fee Refund	10/4/2024	Paid Amt:	\$55.00	
							Check Amount:	\$55.00	
0118	chec	106927	5241		ACME TOOLS		Check		
				E 03	005 760 000 720 350	invoice#13296721		\$1,160.99	
	PO#: 20332	Voucher #:	74578	Invoice	Invoice No: 13296721	10/10/2024	Paid Amt:	\$1,160.99	
							Check Amount:	\$1,160.99	
0118	chec	106928	3296		AMAZON.COM		Check		
				E 03	005 760 000 720 401	First Aid Only 6021 21-Piece Body Fluid Clean		\$71.65	
				E 03	005 760 000 720 401	VELCRO Brand Extreme Outdoor Mounting Tc		\$34.60	
				E 03	005 760 000 720 401	Leather Max Grey Mix Vinyl and Leather Repa		\$16.45	
	PO#: 20249	Voucher #:	74560	Invoice	Invoice No: 1WJR-VYHL-TCVV	10/10/2024	Paid Amt:	\$122.70	
				E 01	020 212 000 000 430	B000KGCUSE General's Charcoal Pencil Kit, ,		\$78.60	
				E 01	020 212 000 000 430	B0851M3749 N NOROCME 12 PCS Blending		\$14.97	
				E 01	020 212 000 000 430	B0D74RL1NF Pentel Arts Oil Pastels - 50 Col		\$83.30	
				E 01	020 212 000 000 430	Amazon Shipping Charge		\$0.00	
	PO#: 20325	Voucher #:	74576	Invoice	Invoice No: 19N9-N4XK-WYKR	10/10/2024	Paid Amt:	\$176.87	
				E 01	010 712 000 000 430	B07W8DTZ9T Color Changing Putty Fidget Tc		\$13.95	
				E 01	010 712 000 000 430	B08HKDC9R4 INNER-ACTIVE Play Putty The		\$14.95	
				E 01	010 712 000 000 430	B08XK3P5LZ Crazy Aaron's Hide Inside! Mixe		\$14.95	
				E 01	010 712 000 000 430	B08ZNTT2JN Dazzle Putty Toy Goody Putty N		\$12.95	
				E 01	010 712 000 000 430	B09LMBLYF1 Gokeey Transformable Fidget S		\$9.97	
				E 01	010 712 000 000 430	B0BDQX1ZJR 24 Pack Mini Slime, Galaxy Sli		\$13.80	
				E 01	010 712 000 000 430	B0BJY2L9CR Crazy Aaron's Seven Seas Thin		\$14.95	
				E 01	010 712 000 000 430	B0BPSKS76C Sunnyray 16 Pcs Aluminum Wz		\$54.99	
				E 01	010 712 000 000 430	B0CRVFDZBQ Squishy Toys Sensory Fidget 1		\$14.91	
				E 01	010 712 000 000 430	B0CY311DGH Cirkul 22oz. BPA-Free Plastic V		\$19.98	
				E 01	010 712 000 000 430	B0D1G5VVLL RonJea 2Pcs Sleeve for 22oz C		\$6.99	
				E 01	010 712 000 000 430	Amazon Shipping Charge		\$6.99	
	PO#: 20300	Voucher #:	74553	Invoice	Invoice No: 1NTG-M33G-QFQH	10/10/2024	Paid Amt:	\$199.38	
				E 01	010 203 208 000 430	B0D9R2SX1B ANGSYLTH 2 Pcs Fluorescent		\$69.93	
	PO#: 20202	Voucher #:	74550	Invoice	Invoice No: 1LNL-FKCD-KGL6	10/10/2024	Paid Amt:	\$69.93	
				E 01	005 810 000 000 410	B0BXKXZL7Q Broom and Dustpan Set,Broom		\$47.98	
	PO#: 20227	Voucher #:	74554	Invoice	Invoice No: 1C9K-H9CH-LX3R	10/10/2024	Paid Amt:	\$47.98	

ISD#118 Remer-Longville Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
0118	chec	106928	3296		AMAZON.COM		Check
				E 01 005 810 000 000 410	V15 Vac	\$1,139.98	
PO#: 20142	Voucher #:	74577	Invoice	Invoice No: 1313-PP6T-WRM4	10/10/2024	Paid Amt:	\$1,139.98
			E 01 010 630 000 000 401	Kanayu 100 Pack Wired Earbuds Bulk Earbud	\$31.99		
			E 01 010 630 000 000 401	Logitech Brio 101 Full HD 1080p Webcam Ma	\$24.99		
PO#: 20280	Voucher #:	74555	Invoice	Invoice No: 1DTL-J91Y-FLNY	10/10/2024	Paid Amt:	\$56.98
			E 01 005 810 000 000 410	first aid card	\$36.95		
			E 01 005 810 000 000 350	dyson holder 2 pack	\$10.99		
			E 01 005 810 000 000 410	Freight	\$5.39		
			E 01 005 810 000 000 350	Freight	\$1.60		
PO#: 20307	Voucher #:	74557	Invoice	Invoice No: 1LQD-XLF7-MC3X	10/10/2024	Paid Amt:	\$54.93
			E 01 010 408 000 740 433	0785429522 Basic Math Skills Student Text	\$8.53		
			E 01 010 408 000 740 433	0785429522 Basic Math Skills Student Text	\$8.53		
			E 01 010 408 000 740 433	0785429522 Basic Math Skills Student Text	\$9.10		
			E 01 010 408 000 740 433	0785429522 Basic Math Skills Student Text	\$5.00		
			E 01 010 408 000 740 433	0785429530 BASIC MATH SKILLS TEACHER	\$62.95		
			E 01 010 400 000 000 430	B00006IEDY X-ACTO KS Manual Pencil Shar	\$13.16		
			E 01 010 400 000 000 430	B01GLS0C2K Shuttle Art 120 Unique Colors (I	\$18.68		
			E 01 010 400 000 000 430	B07TB5LNNN JONATHAN Y BMF106A-5 Boh	\$65.83		
			E 01 010 400 000 000 430	B0CK1G31VT DKTIE Window Film Privacy wi	\$39.99		
			E 01 010 400 000 000 430	B0CWR1J4GB CALOVER Large 4FT Sensory	\$179.80		
			E 01 010 400 000 000 430	Amazon Shipping Charge	\$29.45		
PO#: 20266	Voucher #:	74558	Invoice	Invoice No: 1CXC-MYFR-WJG3	10/10/2024	Paid Amt:	\$441.02
			E 01 010 203 208 000 430	B0089QJQSE Teacher Created Resources 5&	\$18.21		
			E 01 010 203 208 000 430	B079KL4C91 Amazon Basics Clear Thermal L	\$19.99		
			E 01 010 203 208 000 430	B07MWP8FL3 Crayola Take Note Dry Erase N	\$10.87		
			E 01 010 203 208 000 430	B0CJX2153R White Cardstock 8.5 x 11, 230g	\$5.99		
			E 01 010 203 208 000 430	B0CMZYTK12 FlyDOIT Round Area Rugs for l	\$24.99		
			E 01 010 203 208 000 430	B0D7MR17NM FlyDOIT Round Area Rugs for	\$49.99		
			E 01 010 203 208 000 430	Amazon Shipping Charge	\$0.00		
PO#: 20202	Voucher #:	74551	Invoice	Invoice No: 19WC-N17Q-3LYV	10/10/2024	Paid Amt:	\$130.04
			E 01 020 255 056 000 430	90PCS TIG Welding Torch Accessories Kit	\$44.99		
			E 01 020 255 056 000 430	Lincoln K5334-1 Portable Welding Table Foldi	\$249.00		
			E 01 020 255 056 000 430	Lincoln Electric K5442-1 F-Clamp Kit	\$79.00		
PO#: 20290	Voucher #:	74556	Invoice	Invoice No: 1GF6-KVT9-FWQ6	10/10/2024	Paid Amt:	\$372.99
			E 01 020 212 000 000 430	B0D2L7J28B Engrowtic 240 Sheets Cyanotyp	\$39.99		
			E 01 020 212 000 000 430	Amazon Shipping Charge	\$0.00		
PO#: 20299	Voucher #:	74552	Invoice	Invoice No: 17Y4-6QJH-69DJ	10/10/2024	Paid Amt:	\$39.99
			E 01 010 206 011 433 401	B001CEMIXK Franklin Sports Official Size For	\$51.28		

ISD#118 Remer-Longville Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0118	chec	106928	3296		AMAZON.COM		Check		
				E 01	010 206 011 433 401	B0029VVMMS2 Champion Sports Rhino Playgr		\$41.84	
				E 01	010 206 011 433 401	B07VW6GXWD Coolrunner 16 FT Long Jump		\$17.97	
				E 01	010 206 011 433 401	B091MMRXCK WILSON NBA DRV Series Ba:		\$64.95	
				E 01	010 206 011 433 401	B09KS6DQ4C Wilson AVP Soft Play Volleybal		\$62.50	
				E 01	010 206 011 433 401	B0CCPPLH6C HELLOBOZS 14 Pack Adjustal		\$20.88	
				E 01	010 206 011 433 401	Amazon Shipping Charge		\$0.00	
	PO#: 20281	Voucher #:	74549	Invoice	Invoice No: 1Q43-QFMJ-C1GG	10/10/2024	Paid Amt:	\$259.42	
				E 01	010 411 000 740 433	B081YYHKF1 Shockproof iPad case for 8th gr		\$25.99	
				E 01	010 411 000 740 433	Shatterproof Mirror		\$59.99	
	PO#: 20261	Voucher #:	74632	Invoice	Invoice No: 19YY-D9PR-VLNH	10/10/2024	Paid Amt:	\$85.98	
							Check Amount:	\$3,198.19	
0118	chec	106929	04084		AMERICAN DISPOSAL		Check		
				E 01	005 810 000 000 331	September		\$1,528.21	
	PO#:	Voucher #:	74548	Invoice	Invoice No: 540510290	10/10/2024	Paid Amt:	\$1,528.21	
							Check Amount:	\$1,528.21	
0118	chec	106930	5502		APG MEDIA of MN		Check		
				E 01	005 110 000 000 380	Open enrollment ad		\$400.00	
	PO#: 20162	Voucher #:	74559	Invoice	Invoice No: 177070	10/10/2024	Paid Amt:	\$400.00	
							Check Amount:	\$400.00	
0118	chec	106931	4446		ARROWHEAD REGIONAL COMPUTING		Check		
				E 01	005 110 000 000 391	1st Qtr Business Manager		\$16,000.00	
				E 01	005 110 000 000 391	travel expenses		\$471.29	
	PO#:	Voucher #:	74640	Invoice	Invoice No: 2054	10/10/2024	Paid Amt:	\$16,471.29	
							Check Amount:	\$16,471.29	
0118	chec	106932	3892	R	BLICK ART MATERIALS		Check		
				E 01	020 212 000 000 430	Blick Stoneware Clay		\$95.13	
				E 01	020 212 000 000 430	Staedtler Lumograph Drawing and Sketching F		\$48.78	
				E 01	020 212 000 000 430	Handling		\$75.00	
	PO#: 20217	Voucher #:	74562	Invoice	Invoice No: 3886012	10/10/2024	Paid Amt:	\$218.91	
							Check Amount:	\$218.91	
0118	chec	106933	6254		BOXLIGHT INC		Check		
				E 01	005 110 000 000 329	shipping for return of bulbs		\$16.50	
	PO#: 20257	Voucher #:	74561	Invoice	Invoice No: INV385083	10/10/2024	Paid Amt:	\$16.50	
							Check Amount:	\$16.50	
0118	chec	106934	4672		BSN SPORTS		Check		
				E 04	500 505 000 321 401	Trucker Snap back hats		\$300.00	

ISD#118 Remer-Longville Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0118	chec	106934	4672		BSN SPORTS		Check		
				E 04	500 505 000 321 401	freight for hats		\$21.00	
	PO#: 20201	Voucher #:	74623	Invoice	Invoice No: 926476341				Paid Amt: \$321.00
				E 04	500 505 000 321 401	Football Jerseys		\$210.00	
				E 04	500 505 000 321 401	Freight for football Jerseys		\$15.00	
	PO#: 20256	Voucher #:	74599	Invoice	Invoice No: 927141674				Paid Amt: \$225.00
								Check Amount:	\$546.00
0118	chec	106935	05062		CAPITAL ONE		Check		
				E 01	010 206 011 433 401	PBIS Supplies		\$333.53	
	PO#:	Voucher #:	74645	Invoice	Invoice No: 03971				Paid Amt: \$333.53
								Check Amount:	\$333.53
0118	chec	106936	6563		CHERYLE DESOTO		Check		
				E 04	500 505 000 321 305	Consulting Fees		\$37.00	
	PO#:	Voucher #:	74564	Invoice	Invoice No: 10012024				Paid Amt: \$37.00
								Check Amount:	\$37.00
0118	chec	106937	6668		DAVID'S HEAVY DUTY TOOL SALES		Check		
				E 03	005 760 000 720 420	bus jack creeper tire dolly		\$5,642.47	
	PO#: 20272	Voucher #:	74563	Invoice	Invoice No: 09232024-2				Paid Amt: \$5,642.47
								Check Amount:	\$5,642.47
0118	chec	106938	6671		EDWARDS OIL, INC		Check		
				E 01	005 810 000 000 440	DYED FUEL		\$7,481.50	
	PO#:	Voucher #:	74579	Invoice	Invoice No: IN756606				Paid Amt: \$7,481.50
				E 01	005 810 000 000 442	PROPANE		\$128.36	
	PO#:	Voucher #:	74565	Invoice	Invoice No: IN756368				Paid Amt: \$128.36
				E 01	005 810 000 000 442	PROPANE		\$145.33	
	PO#:	Voucher #:	74566	Invoice	Invoice No: IN756369				Paid Amt: \$145.33
				E 01	005 810 000 000 442	PROPANE		\$1,153.51	
	PO#:	Voucher #:	74567	Invoice	Invoice No: IN756370				Paid Amt: \$1,153.51
				E 01	005 810 000 000 442	PROPANE		\$73.99	
	PO#:	Voucher #:	74568	Invoice	Invoice No: IN756371				Paid Amt: \$73.99
								Check Amount:	\$8,982.69
0118	chec	106939	4717		GRABA		Check		
				E 04	500 505 000 321 369	Entry Fees/Student Travel		\$885.00	
	PO#:	Voucher #:	74569	Invoice	Invoice No: 2024-2025				Paid Amt: \$885.00
								Check Amount:	\$885.00
0118	chec	106940	06386	R	GRAINGER		Check		
				E 01	005 810 000 000 420	KASON Door Closer, Exposed, Polished Chroi		\$195.07	
	PO#: 20237	Voucher #:	74625	Invoice	Invoice No: 9246184379				Paid Amt: \$195.07

ISD#118 Remer-Longville Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0118	chec	106940	06386	R	GRAINGER		Check		
				E 01	005 810 000 000 420	Door closer concealed		\$217.03	
	PO#: 20271	Voucher #:	74626	Invoice	Invoice No: 9256056673	10/10/2024	Paid Amt:	\$217.03	
				E 01	005 810 000 000 410	Grainger Quote Number 2058980519		\$317.60	
	PO#: 20306	Voucher #:	74624	Invoice	Invoice No: 9263715246	10/10/2024	Paid Amt:	\$317.60	
							Check Amount:	\$729.70	
0118	chec	106941	06475		HEARTLAND TIRE SERVICE INC		Check		
				E 03	005 760 000 720 350	TIRES		\$1,996.74	
	PO#:	Voucher #:	74636	Invoice	Invoice No: 15028126	10/10/2024	Paid Amt:	\$1,996.74	
							Check Amount:	\$1,996.74	
0118	chec	106942	03788	R	HILLYARD/HUTCHINSON		Check		
				E 01	005 810 000 000 410	Assurance, Supprox D, Non acid restroom cle:		\$215.60	
	PO#: 20246	Voucher #:	74627	Invoice	Invoice No: 605613320	10/10/2024	Paid Amt:	\$215.60	
				E 01	005 810 000 000 410	Assurance, Supprox D, Non acid restroom cle:		\$1,234.48	
	PO#: 20246	Voucher #:	74628	Invoice	Invoice No: 605604762	10/10/2024	Paid Amt:	\$1,234.48	
							Check Amount:	\$1,450.08	
0118	chec	106943	01052		HOLKERS DO IT BEST LUMBER		Check		
				E 01	010 206 011 433 401	2x4x16' Treated		\$63.60	
				E 01	010 206 011 433 401	WoodPro 3 1/8 Screws/lb.		\$14.70	
				E 01	020 255 056 000 430	Open PO for Supplies		\$20.23	
	PO#: 20251	Voucher #:	74573	Invoice	Invoice No: 2410-079746	10/10/2024	Paid Amt:	\$98.53	
				E 01	310 298 093 301 402	Black spray paint for Senior Rock		\$12.36	
				E 01	310 298 093 301 402	Gold and white paint		\$0.00	
				E 01	310 298 093 301 402	Open misc supplies (brushes, clean up, gloves)		\$17.73	
	PO#: 20302	Voucher #:	74571	Invoice	Invoice No: 2409-079393	10/10/2024	Paid Amt:	\$30.09	
				E 01	010 206 011 433 401	Joist Hangers		\$13.14	
				E 01	010 206 011 433 401	WoodPro 1 1/4" Screws/lb		\$12.80	
				E 01	020 255 056 000 430	Open PO for supplies		\$62.04	
	PO#: 20251	Voucher #:	74575	Invoice	Invoice No: 2409-079205	10/10/2024	Paid Amt:	\$87.98	
				E 04	500 582 806 000 401	Composite Table materials		\$628.58	
	PO#:	Voucher #:	74639	Invoice	Invoice No: 2410-079701	10/10/2024	Paid Amt:	\$628.58	
				E 01	020 255 056 000 430	Open PO for supplies		\$105.45	
	PO#: 20251	Voucher #:	74638	Invoice	Invoice No: 2409-078723	10/10/2024	Paid Amt:	\$105.45	
				E 01	005 810 000 000 420	open PO structure like last one for misc maint		\$123.08	
	PO#: 20096	Voucher #:	74570	Invoice	Invoice No: 2409-078980	10/10/2024	Paid Amt:	\$123.08	
				E 04	500 582 806 000 401	2 X 6 - 12' CEDAR		\$164.95	
				E 04	500 582 806 000 401	2 X 6 - 8' CEDAR		\$133.90	
	PO#:	Voucher #:	74572	Invoice	Invoice No: 2409-078529	10/10/2024	Paid Amt:	\$298.85	

ISD#118 Remer-Longville Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0118	chec	106943	01052		HOLKERS DO IT BEST LUMBER		Check		
				E 01	005 810 000 000 420	open PO structure like last one for misc maint		\$79.53	
	PO#: 20096	Voucher #:	74574	Invoice	Invoice No: 2409-079284	10/10/2024	Paid Amt:	\$79.53	
								Check Amount:	\$1,452.09
0118	chec	106944	5593		HOUGHTON MIFFLIN HARCOURT		Check		
				E 01	010 216 000 401 406	Classcraft VRS1 for Into Literature Student Lic		\$734.40	
				E 01	010 216 000 401 406	Classcraft VRS1 for Into Literature Teacher Lic		\$250.00	
				E 01	010 216 000 401 406	Classcraft VRS1 Gr K-5 for Into Reading Stud		\$1,040.40	
				E 01	010 216 000 401 406	Classcraft VRS1 Gr K-5 for Into Reading Teac		\$750.00	
	PO#: 20234	Voucher #:	74618	Invoice	Invoice No: 956165925	10/10/2024	Paid Amt:	\$2,774.80	
								Check Amount:	\$2,774.80
0118	chec	106945	4163		IASC		Check		
				E 01	005 630 000 000 391	IASC Shared Technology		\$14,238.54	
	PO#:	Voucher #:	74545	Invoice	Invoice No: 3763	10/10/2024	Paid Amt:	\$14,238.54	
								Check Amount:	\$14,238.54
0118	chec	106946	6398		INDUSTRIAL LUBRICANT COMPANY		Check		
				E 03	005 760 000 720 350	bulk oil car wash soap gear lube def fluid		\$4,981.40	
	PO#: 20213	Voucher #:	74581	Invoice	Invoice No: M24396-IN	10/10/2024	Paid Amt:	\$4,981.40	
								Check Amount:	\$4,981.40
0118	chec	106947	6666		IRON RANGE TOWING AND AUTOMOTIVE LLC		Check		
				E 03	005 760 000 720 350	Tow Flat nose from HC to Bus garage		\$450.00	
	PO#:	Voucher #:	74583	Invoice	Invoice No: 24-12540	10/10/2024	Paid Amt:	\$450.00	
								Check Amount:	\$450.00
0118	chec	106948	02406		ISD #0002		Check		
				E 04	500 507 000 000 391	Q1 Otway		\$10,097.14	
	PO#:	Voucher #:	74582	Invoice	Invoice No: 3763	10/10/2024	Paid Amt:	\$10,097.14	
								Check Amount:	\$10,097.14
0118	chec	106949	05691		ISD #0113		Check		
				E 05	050 400 000 302 570	FY 25 UNLC Lease Qtr 1		\$21,250.00	
	PO#:	Voucher #:	74641	Invoice	Invoice No: 3468	10/10/2024	Paid Amt:	\$21,250.00	
								Check Amount:	\$21,250.00
0118	chec	106950	01098		JOHNSON TELEPHONE CO		Check		
				E 01	040 810 000 000 320	LSGH Internet &Telephone		\$31.88	
	PO#:	Voucher #:	74630	Invoice	Invoice No: R4513 10/1/24	10/10/2024	Paid Amt:	\$31.88	
				E 01	005 010 000 000 320	Telephone/Internet		\$611.23	
	PO#:	Voucher #:	74629	Invoice	Invoice No: R0520 10/1/24	10/10/2024	Paid Amt:	\$611.23	
								Check Amount:	\$643.11

ISD#118 Remer-Longville Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0118	chec	106951	1425		JTC INTERNET SERVICE		Check		
				E 01	040 810 000 000 320	LSGH Internet &Telephone		\$1,212.00	
	PO#:	Voucher #:	74580	Invoice	Invoice No: R4513-FY25	10/10/2024	Paid Amt:	\$1,212.00	
							Check Amount:	\$1,212.00	
0118	chec	106952	6215		KAJEET INC		Check		
				E 01	010 412 000 740 320	hotspot renewal		\$205.41	
	PO#: 20310	Voucher #:	74637	Invoice	Invoice No: INV35888	10/10/2024	Paid Amt:	\$205.41	
							Check Amount:	\$205.41	
0118	chec	106953	6669		KARINE FINKEN		Check		
				E 04	500 505 000 321 305	Consulting Fees		\$37.00	
	PO#:	Voucher #:	74585	Invoice	Invoice No: Sign Class Refund	10/10/2024	Paid Amt:	\$37.00	
							Check Amount:	\$37.00	
0118	chec	106954	6654		REMIT KIMBALL MIDWEST		Check		
				E 03	005 760 000 720 401	fuses and stock for the shop		\$804.17	
	PO#: 20317	Voucher #:	74586	Invoice	Invoice No: 102661077	10/10/2024	Paid Amt:	\$804.17	
							Check Amount:	\$804.17	
0118	chec	106955	6665		KIMBERLY K. SCHULTZ		Check		
				E 04	500 505 000 321 305	Yoga Class		\$1,218.00	
	PO#:	Voucher #:	74584	Invoice	Invoice No: Yoga Class	10/10/2024	Paid Amt:	\$1,218.00	
							Check Amount:	\$1,218.00	
0118	chec	106956	06136		LAKES COUNTRY SERV COOP		Check		
				E 03	005 760 000 720 290	Random DOT Y41704934		\$35.00	
				E 03	005 760 000 720 290	Random DOT Y42048285		\$35.00	
	PO#:	Voucher #:	74587	Invoice	Invoice No: 100247	10/10/2024	Paid Amt:	\$70.00	
							Check Amount:	\$70.00	
0118	chec	106957	6676		LISA GOEDE		Check		
				E 04	500 505 000 321 305	Consulting Fees		\$37.00	
	PO#:	Voucher #:	74588	Invoice	Invoice No: Sign Class Refund	10/10/2024	Paid Amt:	\$37.00	
							Check Amount:	\$37.00	
0118	chec	106958	6613		MEDSURETY		Check		
				E 01	005 110 000 000 299	MFSA-HSA		\$3.50	
				E 01	005 110 000 000 299	MFSA		\$24.50	
				E 01	005 110 000 000 299	HSA		\$102.00	
	PO#:	Voucher #:	74590	Invoice	Invoice No: 35584	10/10/2024	Paid Amt:	\$130.00	
							Check Amount:	\$130.00	
0118	chec	106959	4225		MIDWEST BUS PARTS		Check		
				E 03	005 760 000 720 420	air filters for stock belt tensioner caliper for bus		\$898.45	
	PO#: 20304	Voucher #:	74613	Invoice	Invoice No: 205695	10/10/2024	Paid Amt:	\$898.45	

ISD#118 Remer-Longville Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0118	chec	106959	4225		MIDWEST BUS PARTS		Check		
				E 03	005 760 000 720 420	mirror for stock invoice #205614		\$893.73	
	PO#: 20304	Voucher #:	74615	Invoice	Invoice No: 205614	10/10/2024	Paid Amt:	\$893.73	
				E 03	005 760 000 720 420	bus 94 shocks invoice#205756		\$348.22	
	PO#: 20304	Voucher #:	74616	Invoice	Invoice No: 205756	10/10/2024	Paid Amt:	\$348.22	
				E 03	005 760 000 720 420	Washer pump motor inv#206039		\$35.99	
	PO#: 20304	Voucher #:	74617	Invoice	Invoice No: 206039	10/10/2024	Paid Amt:	\$35.99	
				E 03	005 760 000 720 420	bus 94 wheel caliper lines invoice #205339		\$91.00	
	PO#: 20304	Voucher #:	74614	Invoice	Invoice No: 205339	10/10/2024	Paid Amt:	\$91.00	
								Check Amount:	\$2,267.39
0118	chec	106960	5867		MINER'S INCORPORATED		Check		
				E 01	310 298 069 301 402	Flowers for Homecoming		\$100.00	
	PO#: 20292	Voucher #:	74589	Invoice	Invoice No: 00225621	10/10/2024	Paid Amt:	\$100.00	
								Check Amount:	\$100.00
0118	chec	106961	5222		MRI Software LLC		Check		
				E 01	005 110 000 000 305	JASMINE GACKSTETTER		\$20.00	
				E 01	005 110 000 000 305	JOSEPH HERBERT		\$36.00	
				E 01	005 110 000 000 305	JOSEPH WAGNER		\$20.00	
	PO#:	Voucher #:	74591	Invoice	Invoice No: MRIUS2127681	10/10/2024	Paid Amt:	\$76.00	
								Check Amount:	\$76.00
0118	chec	106962	4213	R	NCS PEARSON INC		Check		
				E 01	010 400 000 000 430	0158038479 OWLS-II LC/OE Form A Record I		\$204.00	
				E 01	010 400 000 000 430	0158012836 GFTA-3 Record Forms Qty 25		\$112.50	
				E 01	010 400 000 000 430	0158016513 EOWPVT-4 Kit		\$249.50	
				E 01	010 400 000 000 430	Shipping		\$28.30	
	PO#: 20258	Voucher #:	74631	Invoice	Invoice No: 26801517	10/10/2024	Paid Amt:	\$594.30	
								Check Amount:	\$594.30
0118	chec	106963	03349		REMIT NORTH CENTRAL INTERNATIONAL, LLC		Check		
				E 03	005 760 000 720 350	PEDAL, BRAKE, PARKING BRAKE LE		\$1,740.74	
	PO#:	Voucher #:	74634	Invoice	Invoice No: X226021187:01	10/10/2024	Paid Amt:	\$1,740.74	
				E 03	005 760 000 720 350	HOSE, RAD INLET		\$100.12	
				E 03	005 760 000 720 350	FREIGHT		\$18.39	
	PO#:	Voucher #:	74635	Invoice	Invoice No: X226021287:01	10/10/2024	Paid Amt:	\$118.51	
								Check Amount:	\$1,859.25
0118	chec	106964	4065		NORTHERN STAR COOPERATIVE		Check		
				E 04	500 505 000 321 401	Gift Cards for Trunk or Treat Prizes		\$100.00	
	PO#: 20338	Voucher #:	74621	Invoice	Invoice No: GIFT CARDS	10/10/2024	Paid Amt:	\$100.00	
								Check Amount:	\$100.00

ISD#118 Remer-Longville Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0118	chec	106965	5796		O'REILLY AUTO PARTS		Check		
				E 03	005 760 000 720 350	floor mats for van h wiper blades for stock han		\$241.56	
	PO#: 20337	Voucher #:	74592	Invoice	Invoice No: 1533-233669	10/10/2024	Paid Amt:	\$241.56	
							Check Amount:	\$241.56	
0118	chec	106966	5355		PAPER STORM		Check		
				E 01	005 110 000 000 305	PAPER SHREDDING-9 BINS		\$405.00	
				E 01	005 110 000 000 305	FUEL SURCHARGE		\$32.40	
	PO#:	Voucher #:	74593	Invoice	Invoice No: 27227	10/10/2024	Paid Amt:	\$437.40	
							Check Amount:	\$437.40	
0118	chec	106967	3306		REMIT PEPSI BEVERAGES CO		Check		
				E 01	310 292 125 000 490	CONCESSIONS		\$955.34	
	PO#:	Voucher #:	74594	Invoice	Invoice No: 52912002	10/10/2024	Paid Amt:	\$955.34	
				E 01	310 298 311 301 402	STAFF LOUNGE		\$57.60	
				E 01	310 298 114 301 402	STAFF LOUNGE		\$57.60	
	PO#:	Voucher #:	74595	Invoice	Invoice No: 52912003	10/10/2024	Paid Amt:	\$115.20	
				E 01	310 292 125 000 490	Concessions		\$682.18	
	PO#:	Voucher #:	74646	Invoice	Invoice No: 29365003	10/10/2024	Paid Amt:	\$682.18	
				E 01	310 298 069 301 402	HS LEADERSHIP		\$338.07	
	PO#:	Voucher #:	74596	Invoice	Invoice No: 52912001	10/10/2024	Paid Amt:	\$338.07	
							Check Amount:	\$2,090.79	
0118	chec	106968	05240	R	PIONEER MANUFACTURING CO		Check		
				E 01	005 810 000 000 401	Paint for Football per qutoe Joel@pioneer qui		\$1,051.85	
	PO#: 20211	Voucher #:	74622	Invoice	Invoice No: INV-222421	10/10/2024	Paid Amt:	\$1,051.85	
							Check Amount:	\$1,051.85	
0118	chec	106969	03258		RAPIDS WELDING SUPPLY		Check		
				E 03	005 760 000 720 420	ACETONE		\$12.00	
				E 03	005 760 000 720 420	POLY PROPYLENE		\$5.50	
				E 03	005 760 000 720 420	ARGON/CO2		\$5.50	
				E 03	005 760 000 720 420	OXYGEN		\$22.00	
	PO#:	Voucher #:	74597	Invoice	Invoice No: 0030046602	10/10/2024	Paid Amt:	\$45.00	
							Check Amount:	\$45.00	
0118	chec	106970	6314		REMIT SFM		Check		
				E 01	005 110 000 000 270	NOVEMBER		\$2,269.00	
	PO#:	Voucher #:	74598	Invoice	Invoice No: 3412165	10/10/2024	Paid Amt:	\$2,269.00	
							Check Amount:	\$2,269.00	
0118	chec	106971	6146		TC's FOODS INC		Check		
				E 02	005 770 000 701 490	LUNCH		\$10.18	
	PO#:	Voucher #:	74611	Invoice	Invoice No: 246124	10/10/2024	Paid Amt:	\$10.18	

ISD#118 Remer-Longville Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
0118	chec	106971	6146		TC's FOODS INC		Check
				E 02	005 770 000 701 490 LUNCH		\$26.96
PO#:	Voucher #:	74612	Invoice	Invoice No:	246296	10/10/2024	Paid Amt: \$26.96
				E 01	310 292 125 000 490 Concessions		\$24.96
PO#:	Voucher #:	74643	Invoice	Invoice No:	247290	10/10/2024	Paid Amt: \$24.96
				E 02	005 770 000 701 490 lunch		\$5.38
PO#:	Voucher #:	74644	Invoice	Invoice No:	246770	10/10/2024	Paid Amt: \$5.38
				E 02	005 770 000 705 490 Lunch		\$5.49
PO#:	Voucher #:	74601	Invoice	Invoice No:	244941	10/10/2024	Paid Amt: \$5.49
				E 02	005 770 000 701 490 LUNCH		\$52.44
PO#:	Voucher #:	74602	Invoice	Invoice No:	244846	10/10/2024	Paid Amt: \$52.44
				E 02	005 770 000 701 401 SUPPLIES		\$15.96
PO#:	Voucher #:	74603	Invoice	Invoice No:	245697	10/10/2024	Paid Amt: \$15.96
				E 02	005 770 000 701 490 LUNCH		\$13.16
PO#:	Voucher #:	74604	Invoice	Invoice No:	245701	10/10/2024	Paid Amt: \$13.16
				E 01	310 292 125 000 490 CONCESSIONS		\$11.35
PO#:	Voucher #:	74605	Invoice	Invoice No:	244847	10/10/2024	Paid Amt: \$11.35
				E 01	020 605 000 510 490 Consumables		\$13.77
PO#: 20276	Voucher #:	74606	Invoice	Invoice No:	246339	10/10/2024	Paid Amt: \$13.77
				E 01	310 298 069 301 402 Cream pies		\$118.86
PO#: 20282	Voucher #:	74607	Invoice	Invoice No:	247076	10/10/2024	Paid Amt: \$118.86
				E 02	005 770 000 701 490 LUNCH		\$31.13
PO#:	Voucher #:	74642	Invoice	Invoice No:	248034	10/10/2024	Paid Amt: \$31.13
				E 02	005 770 000 701 401 SUPPLIES		\$7.85
PO#:	Voucher #:	74608	Invoice	Invoice No:	246930	10/10/2024	Paid Amt: \$7.85
				E 02	005 770 000 701 490 LUNCH		\$7.96
PO#:	Voucher #:	74609	Invoice	Invoice No:	246904	10/10/2024	Paid Amt: \$7.96
				E 02	005 770 000 701 490 LUNCH		\$3.19
PO#:	Voucher #:	74610	Invoice	Invoice No:	247357	10/10/2024	Paid Amt: \$3.19
Check Amount:							\$348.64
0118	chec	106972	01099		UPPER LAKES FOODS, INC		Check
				E 02	005 770 000 706 490 FRUIT & VEGGIE		\$252.48
PO#:	Voucher #:	74619	Invoice	Invoice No:	519190-00	10/10/2024	Paid Amt: \$252.48
Check Amount:							\$252.48
0118	chec	106973	5581		US FOODS INC		Check
				E 02	005 770 000 706 490 FRUIT & VEGGIE		\$269.80
PO#:	Voucher #:	74620	Invoice	Invoice No:	5487942	10/10/2024	Paid Amt: \$269.80
Check Amount:							\$269.80

ISD#118 Remer-Longville Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0118	chec	106974	6685		AJ DOMBECK		Check		
				E 01	310 294 210 000 305	FB OFFICIAL		\$115.00	
PO#:	Voucher #:	74801	Invoice		Invoice No: FB OFFICIAL	10/25/2024	Paid Amt:	\$115.00	
				E 01	310 294 210 000 305	FB OFFICIAL		\$115.00	
PO#:	Voucher #:	74817	Invoice		Invoice No: 10/16-FB	10/25/2024	Paid Amt:	\$115.00	
								Check Amount:	\$230.00
0118	chec	106975	3296		AMAZON.COM		Check		
				E 01	020 211 014 161 401	B000ASCXU Champion Sports Extreme Seri		\$31.08	
				E 01	020 211 014 161 401	B000KA2VGQ Champion Sports Scoop Ball S		\$34.26	
				E 01	020 211 014 161 401	B0028NKJKS WILSON Volleyball		\$43.65	
				E 01	020 211 014 161 401	B003WY5CNG Champion Sports Extreme Sei		\$32.28	
				E 01	020 211 014 161 401	B00407UV12 BSN Badminton Racquet (Prism		\$61.62	
				E 01	020 211 014 161 401	B008UJ7INU GoSports Premium Ladder Toss		\$39.76	
				E 01	020 211 014 161 401	B00UWHEYB2 Franklin Sports Air Pump With		\$29.98	
				E 01	020 211 014 161 401	B01A425KQW SPORTBIT Ball Pump with 5 N		\$9.59	
				E 01	020 211 014 161 401	B07456HR79 HOLYLUCK Drawstring Backpac		\$8.98	
				E 01	020 211 014 161 401	B074P8MZW9 Franklin Sports Outdoor - X-40		\$28.41	
				E 01	020 211 014 161 401	B078ZTYFWY Boulder Badminton Pickleball N		\$85.49	
				E 01	020 211 014 161 401	B07WFCVC4C BROTOU Extra Large Sports f		\$27.18	
				E 01	020 211 014 161 401	B07XNBTY5V Franklin Sports X-40 Pickleball:		\$51.98	
				E 01	020 211 014 161 401	B08QJGJYYW Spalding Street Outdoor Baskt		\$79.96	
				E 01	020 211 014 161 401	B08QJL6V94 Spalding Street Phantom Outdo		\$76.56	
				E 01	020 211 014 161 401	B09RQTK9HD Cornhole Outdoor Games Set		\$143.64	
				E 01	020 211 014 161 401	B0BRQVNHRL WILSON Shoreline Eco Volley		\$49.96	
				E 01	020 211 014 161 401	B0CRRGV7TL HIRALIY 12 Pack Badminton S		\$8.59	
PO#: 20320	Voucher #:	74798	Invoice		Invoice No: 141G-KCVW-LKH9	10/25/2024	Paid Amt:	\$842.97	
				E 04	500 505 000 321 401	Candy on Amazon		\$149.40	
PO#: 20298	Voucher #:	74665	Invoice		Invoice No: 1KNJ-XLTY-LXT4	10/25/2024	Paid Amt:	\$149.40	
				E 01	005 810 000 000 410	safety glasses 40227		\$184.45	
PO#: 20222	Voucher #:	74667	Invoice		Invoice No: 1KW1-YCYY-CLQ4	10/25/2024	Paid Amt:	\$184.45	
				E 01	020 211 000 000 430	Woodcase pencils #2 150 ct.		\$29.98	
				E 01	020 211 000 000 430	Sculpty Clay oven bake 3.75 lbs white		\$28.28	
PO#: 20319	Voucher #:	74697	Invoice		Invoice No: 1MVJ-LW6V-WW1K	10/25/2024	Paid Amt:	\$58.26	
				E 01	005 020 000 000 401	B07X128F2Z HON 190E File Cabinet Replace		\$13.87	
PO#: 20335	Voucher #:	74700	Invoice		Invoice No: 1DHL-7WTJ-CVD6	10/25/2024	Paid Amt:	\$13.87	
				E 01	005 810 000 000 410	OK'D BY JARED		\$115.33	
PO#:	Voucher #:	74668	Invoice		Invoice No: 1H1F-1HNP-7MH6	10/25/2024	Paid Amt:	\$115.33	
				E 01	020 212 000 000 430	B0163C2NLC The Beadsmith Big Eye Beadin		\$29.95	
PO#: 20318	Voucher #:	74744	Invoice		Invoice No: 1LFW-6W4W-KCMC	10/25/2024	Paid Amt:	\$29.95	

ISD#118 Remer-Longville Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type	
0118	chec	106975	3296		AMAZON.COM		Check	
				E 01	010 206 011 433 401	DRY ERASE MARKERS	\$8.80	
PO#:	Voucher #:	74746		Credit	Invoice No: 1MQ9-GD91-HJ6R	10/25/2024	Paid Amt:	(\$8.80)
				E 04	500 505 000 321 401	Facepaint	\$26.72	
PO#: 20367	Voucher #:	74730		Invoice	Invoice No: 1L4W-PLHW-P9GJ	10/25/2024	Paid Amt:	\$26.72
				E 01	020 212 000 000 430	B00DUGPW40 Q-tips Cotton Swabs, 500 Cou	\$5.84	
				E 01	020 212 000 000 430	Amazon Shipping Charge	\$6.99	
PO#: 20344	Voucher #:	74699		Invoice	Invoice No: 1NVG-CWWX-GNRD	10/25/2024	Paid Amt:	\$12.83
				E 01	310 292 110 000 401	B000BCZX8G CURAD Flex-Fabric Adhesive F	\$7.91	
				E 01	310 292 110 000 401	B00120P9TO Cramer Athletic Training Supplie	\$13.99	
				E 01	310 292 110 000 401	B00DNBT32O Medline CURAD Flex-Fabric Ac	\$7.99	
				E 01	310 292 110 000 401	B07C28XSHF Health Care Logistics 3033 Cur	\$7.90	
				E 01	310 292 110 000 401	B07PJP5D2S TheraTears Dry Eye Therapy Lu	\$9.79	
				E 01	310 292 110 000 401	B0CD2LS5Z3 MUELLER Sports Medicine Tuff	\$14.99	
				E 01	310 292 110 000 401	B0CPJT3M1P Sterile Non-Adherent Non Stick	\$7.98	
				E 01	310 292 110 000 401	Amazon Shipping Charge	\$6.99	
PO#: 20333	Voucher #:	74664		Invoice	Invoice No: 1PCT-9VTM-16FT	10/25/2024	Paid Amt:	\$77.54
				E 01	020 050 000 000 401	Amazon Basics File Folders, Letter Size, 1/3 (\$7.98	
				E 01	020 050 000 000 401	Amazon Basics File Folders, Letter Size, 1/3 C	\$8.04	
				E 01	020 050 000 000 401	Binder Rings,KASEMI 100pcs Book Rings Ass	\$14.99	
				E 01	020 050 000 000 401	PILOT G2 Premium Retractable Gel-Ink Rollin	\$11.66	
PO#: 20368	Voucher #:	74731		Invoice	Invoice No: 1L4W-PLHW-P9GJ-1	10/25/2024	Paid Amt:	\$42.67
				E 01	010 411 000 740 433	B07C8C2FXX novelinks Transparent 4" x 6" P	\$72.42	
				E 01	010 411 000 740 433	B07SYWRMTK ProCase Noise Reduction Ear	\$43.77	
				E 01	010 411 000 740 433	Amazon Shipping Charge	(\$2.19)	
PO#: 20353	Voucher #:	74716		Invoice	Invoice No: 1CLM-PY7Q-N1HL	10/25/2024	Paid Amt:	\$114.00
				E 01	010 206 011 433 401	72" x 40" Whiteboard	\$164.70	
PO#: 20339	Voucher #:	74698		Invoice	Invoice No: 1DGM-Y147-463Q	10/25/2024	Paid Amt:	\$164.70
				E 01	005 810 000 000 530	pallet jack for transportation and grounds	\$736.00	
PO#: 20311	Voucher #:	74717		Invoice	Invoice No: 1KHM-NVVH-D7QN	10/25/2024	Paid Amt:	\$736.00
				E 01	020 211 000 000 430	B07H7FLJX1 LitEnergy A4 LED Copy Board L	\$99.90	
				E 01	020 211 000 000 430	Amazon Shipping Charge	\$0.00	
				E 01	020 212 000 000 430	B00DUGPW40 Q-tips Cotton Swabs, 500 Cou	\$7.74	
				E 01	020 212 000 000 430	B07H7FLJX1 LitEnergy A4 LED Copy Board L	\$189.80	
				E 01	020 212 000 000 430	Amazon Shipping Charge	\$0.00	
PO#: 20318	Voucher #:	74745		Invoice	Invoice No: 16KQ-VDHL-WF3L	10/25/2024	Paid Amt:	\$297.44
							Check Amount:	\$2,857.33
0118	chec	106976	3284	R	APPLE COMPUTER INC		Check	
				E 01	010 401 000 740 433	Speech Tutor Pro	\$69.99	

ISD#118 Remer-Longville Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0118	chec	106976	3284	R	APPLE COMPUTER INC		Check		
				E 01	010 401 000 740 433	ArticPix Levels		\$39.99	
				E 01	010 401 000 740 433	Articulatelt		\$52.99	
	PO#: 20279	Voucher #: 74799		Invoice	Invoice No: MB19454040	10/25/2024	Paid Amt:	\$162.97	
							Check Amount:	\$162.97	
0118	chec	106977	5181		AUL/MIDAMERICA ADMINISTRATIVE & RETIREMENT SOLUTIONS INC		Check		
				E 01	005 020 000 000 251	Emp Sponser Hlth Reimb Arr		\$2,500.00	
	PO#:	Voucher #: 74712		Invoice	Invoice No: M.Doro 3rd Qtr	10/25/2024	Paid Amt:	\$2,500.00	
				E 01	005 020 000 000 251	Emp Sponser Hlth Reimb Arr		\$2,500.00	
	PO#:	Voucher #: 74713		Invoice	Invoice No: M.Wilke 3rd Qtr	10/25/2024	Paid Amt:	\$2,500.00	
							Check Amount:	\$5,000.00	
0118	chec	106978	2138		BLAINE SAWDEY		Check		
				E 01	310 294 210 000 184	GAME WORKER		\$45.00	
	PO#:	Voucher #: 74792		Invoice	Invoice No: 10/11-FB	10/25/2024	Paid Amt:	\$45.00	
							Check Amount:	\$45.00	
0118	chec	106979	5822		CASS COUNTY CHILDREN'S INITIATIVE		Check		
				E 01	005 110 025 000 305	ANNUAL PARTNER FEE		\$5,000.00	
	PO#:	Voucher #: 74738		Invoice	Invoice No: 2024-2025	10/25/2024	Paid Amt:	\$5,000.00	
							Check Amount:	\$5,000.00	
0118	chec	106980	01151		CITY OF REMER		Check		
				E 01	005 810 000 000 330	Water and Sewer		\$2,828.89	
	PO#:	Voucher #: 74723		Invoice	Invoice No: 10/1/24-12/31/24	10/25/2024	Paid Amt:	\$2,828.89	
							Check Amount:	\$2,828.89	
0118	chec	106981	3663		CLIMATE MAKERS INC		Check		
				E 06	005 867 000 380 350	Addison Condensing Unit Short Cycling Repai		\$1,184.16	
	PO#: 20314	Voucher #: 74718		Invoice	Invoice No: 122187	10/25/2024	Paid Amt:	\$1,184.16	
							Check Amount:	\$1,184.16	
0118	chec	106982	6513		COLONIAL LIFE		Check		
				B 01	215 032	ER Cafe Plan Payroll Deductions		\$620.39	
				B 01	215 032	Missed Premiums J.Trimble, J.Erpelding, S.Or		\$589.44	
	PO#:	Voucher #: 74729		Invoice	Invoice No: October	10/25/2024	Paid Amt:	\$1,209.83	
							Check Amount:	\$1,209.83	
0118	chec	106983	01097		CROW WING COOP POWER & LIGHT		Check		
				E 01	005 810 000 000 332	Electricity		\$32.59	
	PO#:	Voucher #: 74721		Invoice	Invoice No: 9/8/24-10/8/24	10/25/2024	Paid Amt:	\$32.59	
							Check Amount:	\$32.59	

ISD#118 Remer-Longville Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0118	chec	106984	6681		DALE'S AUTO BOY, INC		Check		
				E 03	005 760 000 720 350	2013 CHEV SUBURBAN REPAIRS		\$2,353.89	
PO#:	Voucher #:	74747	Invoice	Invoice No:	37011	10/25/2024	Paid Amt:	\$2,353.89	
							Check Amount:	\$2,353.89	
0118	chec	106985	6135		DAN JONES		Check		
				E 01	310 294 210 000 184	GAME WORKER		\$115.00	
				E 01	310 294 210 000 184	MILEAGE		\$123.28	
PO#:	Voucher #:	74804	Invoice	Invoice No:	FB OFFICIAL	10/25/2024	Paid Amt:	\$238.28	
				E 01	310 294 210 000 305	FB OFFICIAL		\$115.00	
				E 01	310 294 210 000 305	MILEAGE		\$107.20	
PO#:	Voucher #:	74815	Invoice	Invoice No:	10/16-FB	10/25/2024	Paid Amt:	\$222.20	
							Check Amount:	\$460.48	
0118	chec	106986	6582		DARRELL JOHNSON		Check		
				E 01	310 294 210 000 305	FB OFFICIAL		\$115.00	
PO#:	Voucher #:	74809	Invoice	Invoice No:	9/20-FB	10/25/2024	Paid Amt:	\$115.00	
							Check Amount:	\$115.00	
0118	chec	106987	6103		DAVID LANGE		Check		
				E 01	310 294 210 000 184	GAME WORKER		\$45.00	
PO#:	Voucher #:	74789	Invoice	Invoice No:	10/11-FB	10/25/2024	Paid Amt:	\$45.00	
							Check Amount:	\$45.00	
0118	chec	106988	4397		DELTA DENTAL OF MN		Check		
				B 01	215 046	DISTRICT CONTRIBUTION		\$2,942.06	
				E 01	010 203 000 000 291	ELEM. RETIREE		\$148.32	
				E 01	020 211 000 000 291	SEC. RETIREE		\$96.42	
				E 01	020 211 000 000 291	ADMIN. RETIREE		\$145.86	
PO#:	Voucher #:	74711	Invoice	Invoice No:	RIS0006050282	10/25/2024	Paid Amt:	\$3,332.66	
							Check Amount:	\$3,332.66	
0118	chec	106989	5612	REMIT	DEPT OF EMPLOYMENT & ECONOMIC DEVELOPMENT		Check		
				E 03	005 760 000 000 281	Unplymnt Comp-Summer Term		\$7,241.00	
				E 01	005 770 000 000 281	Unplymnt Comp-Summer Term		\$10,683.69	
				E 01	010 203 000 000 281	Unplymnt Comp-Summer Term		\$24,717.78	
				E 01	020 211 000 000 281	Unplymnt Comp-Summer Term		\$20,806.42	
				E 01	040 211 000 000 281	Unplymnt Comp-Summer Term		\$3,553.00	
				E 01	005 810 000 000 280	Frank Peterson		\$487.58	
PO#:	Voucher #:	74666	Invoice	Invoice No:	Quarter 3, 2024	10/25/2024	Paid Amt:	\$67,489.47	
							Check Amount:	\$67,489.47	

ISD#118 Remer-Longville Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0118	chec	106990	6686		ETHAN VANDELINDER		Check		
				E 01	310 294 210 000 184	ANNOUNCER		\$45.00	
PO#:	Voucher #:	74788	Invoice		Invoice No: 8/29 FB	10/25/2024	Paid Amt:	\$45.00	
				E 01	310 294 210 000 184	GAME WORKER		\$55.00	
PO#:	Voucher #:	74795	Invoice		Invoice No: 9/20-fb	10/25/2024	Paid Amt:	\$55.00	
							Check Amount:	\$100.00	
0118	chec	106991	5922		GARY CHARWOOD		Check		
				E 01	020 605 000 320 305	Consulting Fees		\$500.00	
PO#:	Voucher #:	74734	Invoice		Invoice No: 10/16-FOREST DAY	10/25/2024	Paid Amt:	\$500.00	
							Check Amount:	\$500.00	
0118	chec	106992	6679		GRAFTON SCHOOL, INC.		Check		
				E 01	020 211 014 161 430	UKERO Pads		\$890.00	
				E 01	020 211 014 161 430	Freight		\$114.22	
PO#: 20244	Voucher #:	74670	Invoice		Invoice No: GIHN-INV-004944	10/25/2024	Paid Amt:	\$1,004.22	
							Check Amount:	\$1,004.22	
0118	chec	106993	5218		GREG PELTIER		Check		
				E 01	310 294 210 000 305	FB OFFICIAL		\$115.00	
				E 01	310 294 210 000 305	MILEAGE		\$96.48	
PO#:	Voucher #:	74813	Invoice		Invoice No: 10/11-FB	10/25/2024	Paid Amt:	\$211.48	
				E 01	310 294 210 000 305	FB OFFICIAL		\$115.00	
PO#:	Voucher #:	74806	Invoice		Invoice No: 9/20-FB	10/25/2024	Paid Amt:	\$115.00	
							Check Amount:	\$326.48	
0118	chec	106994	05106		HAAKON VAADELAND		Check		
				E 01	310 294 210 000 305	FB OFFICIAL		\$115.00	
PO#:	Voucher #:	74812	Invoice		Invoice No: 10/11-FB	10/25/2024	Paid Amt:	\$115.00	
				E 01	310 294 210 000 305	FB OFFICIAL		\$115.00	
				E 01	310 294 210 000 305	MILEAGE		\$80.40	
PO#:	Voucher #:	74808	Invoice		Invoice No: 9/20-FB	10/25/2024	Paid Amt:	\$195.40	
							Check Amount:	\$310.40	
0118	chec	106995	03788	R	HILLYARD/HUTCHINSON		Check		
				E 02	005 770 000 701 401	PRESOAK DISH DETERGENT		\$508.53	
				E 02	005 770 000 701 401	DELIMER DISH LIQUID		\$221.02	
PO#:	Voucher #:	74696	Invoice		Invoice No: 605626335	10/25/2024	Paid Amt:	\$729.55	
							Check Amount:	\$729.55	
0118	chec	106996	5590		HOLDEN ELECTRIC		Check		
				E 05	005 865 000 363 350	pavillion power feed from ground LB cracked r		\$446.88	
PO#: 20110	Voucher #:	74692	Invoice		Invoice No: 77681	10/25/2024	Paid Amt:	\$446.88	
							Check Amount:	\$446.88	

ISD#118 Remer-Longville Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0118	chec	106997	01052		HOLKERS DO IT BEST LUMBER		Check		
				E 01	010 206 011 433 401	60T saw blade		\$24.99	
PO#:	Voucher #:	74693	Invoice		Invoice No: 2410-080177	10/25/2024	Paid Amt:	\$24.99	
				E 01	010 206 011 433 401	Wood Screws		\$8.00	
				E 01	010 206 011 433 401	Roofing Screws		\$22.45	
PO#: 20251	Voucher #:	74669	Invoice		Invoice No: 2410-080111	10/25/2024	Paid Amt:	\$30.45	
							Check Amount:	\$55.44	
0118	chec	106998	6663		HOWIES HOCKEY, INC		Check		
				E 01	310 292 110 000 401	A-TT-PG1515 Athletic Tape - 1.5" x 15yd		\$171.00	
				E 01	310 292 110 000 401	A-FW-B156 Flex Wrap 1.5" x6yd - Black		\$58.00	
				E 01	310 292 110 000 401	A-EB-25 Elastic Bandage - 2" x 5yd		\$12.00	
				E 01	310 292 110 000 401	A-HLP Heel & Lace Pads- 3" x 3" - 2000/box		\$24.00	
				E 01	310 292 110 000 401	A-PW-CH6700 Plastic Wrap 6" x 700ft - clear		\$48.00	
				E 01	310 292 110 000 401	A-LAT-N Lid Athletic Tape - Navy		\$0.00	
				E 01	310 292 110 000 401	H-AC-STSH-R Howies Sticker Sheet		\$0.00	
				E 01	310 292 110 000 401	Freight		\$17.47	
PO#: 20334	Voucher #:	74728	Invoice		Invoice No: INV000257484	10/25/2024	Paid Amt:	\$330.47	
							Check Amount:	\$330.47	
0118	chec	106999	4422		INFINITY ONLINE		Check		
				E 01	020 211 000 000 820	FY25 FALL SEMESTER		\$7,225.00	
PO#:	Voucher #:	74671	Invoice		Invoice No: 311809	10/25/2024	Paid Amt:	\$7,225.00	
							Check Amount:	\$7,225.00	
0118	chec	107000	5140		INSTITUTE FOR ENVIRONMENTAL ASSESSMENT		Check		
				E 05	005 865 000 352 305	SITE VISIT #4		\$825.00	
PO#:	Voucher #:	74819	Invoice		Invoice No: 00055095	10/25/2024	Paid Amt:	\$825.00	
							Check Amount:	\$825.00	
0118	chec	107001	6355		INTERQUEST DETECTION CANINES		Check		
				E 01	005 716 000 342 311	OCT. 6TH SEARCH		\$400.00	
PO#:	Voucher #:	74743	Invoice		Invoice No: OCT NM 2024	10/25/2024	Paid Amt:	\$400.00	
							Check Amount:	\$400.00	
0118	chec	107002	02732		REMIT ISD #0318		Check		
				E 03	005 760 000 000 548	Pupil Trans Vehicles		\$10,000.00	
PO#:	Voucher #:	74736	Invoice		Invoice No: USED BUS PURCHASE	10/25/2024	Paid Amt:	\$10,000.00	
							Check Amount:	\$10,000.00	
0118	chec	107003	6457		ITURITY LLC		Check		
				E 01	010 630 000 000 350	1 Lenovo 100e Gen 3 Non-Touch LCD Replac		\$99.00	

ISD#118 Remer-Longville Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0118	chec	107003	6457		ITURITY LLC		Check		
				E 01	010 630 000 000 350	Lenovo 100e Gen 3 Audio Jack Solder		\$99.00	
		PO#: 20342	Voucher #:	74672	Invoice	Invoice No: 241460		10/25/2024	
								Paid Amt:	\$198.00
								Check Amount:	\$198.00
0118	chec	107004	5219		JIM RUNYAN		Check		
				E 01	310 294 210 000 305	FB OFFICIAL		\$115.00	
		PO#:	Voucher #:	74811	Invoice	Invoice No: 10/11-FB		10/25/2024	
				E 01	310 294 210 000 305	FB OFFICIAL		\$115.00	
		PO#:	Voucher #:	74807	Invoice	Invoice No: 9/20-FB		10/25/2024	
								Paid Amt:	\$115.00
								Check Amount:	\$230.00
0118	chec	107005	6687		JOHN SOBIECH		Check		
				E 01	310 294 210 000 305	FB OFFICIAL		\$115.00	
				E 01	310 294 210 000 305	MILEAGE		\$75.71	
		PO#:	Voucher #:	74810	Invoice	Invoice No: 10/11-FB		10/25/2024	
								Paid Amt:	\$190.71
								Check Amount:	\$190.71
0118	chec	107006	6684		JON BYLKES		Check		
				E 01	310 294 210 000 184	CLOCK/SCOREBOARD		\$45.00	
		PO#:	Voucher #:	74787	Invoice	Invoice No: 08/29-FB		10/25/2024	
								Paid Amt:	\$45.00
								Check Amount:	\$45.00
0118	chec	107007	6683		JOSHUA RED DAY		Check		
				E 01	020 605 000 320 305	Consulting Fees		\$500.00	
		PO#:	Voucher #:	74733	Invoice	Invoice No: 10/16-FOREST DAY		10/25/2024	
								Paid Amt:	\$500.00
								Check Amount:	\$500.00
0118	chec	107008	6597		JULIE BRIERLEY		Check		
				E 04	500 585 000 332 185	10/21 & 10/22		\$86.06	
		PO#:	Voucher #:	74825	Invoice	Invoice No: PUMPKIN CARVING		10/25/2024	
								Paid Amt:	\$86.06
								Check Amount:	\$86.06
0118	chec	107009	5117		KATHLEEN BIRT		Check		
				E 01	310 294 250 301 402	Baseball Activity		\$55.50	
		PO#:	Voucher #:	74800	Invoice	Invoice No: SCHOOL#1		10/25/2024	
								Paid Amt:	\$55.50
								Check Amount:	\$55.50
0118	chec	107010	6452		KELLY'S IRRIGATION LLC		Check		
				E 01	005 810 000 000 350	blow out IRRIGATION system for fall		\$200.00	
		PO#: 20305	Voucher #:	74724	Invoice	Invoice No: 563		10/25/2024	
								Paid Amt:	\$200.00
								Check Amount:	\$200.00
0118	chec	107011	01095		LAKE COUNTRY POWER		Check		
				E 01	005 810 000 000 332	FOOTBALL LIGHTS		\$63.00	
		PO#:	Voucher #:	74678	Invoice	Invoice No: 10000176-09/2024		10/25/2024	
								Paid Amt:	\$63.00

ISD#118 Remer-Longville Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0118	chec	107011	01095		LAKE COUNTRY POWER		Check		
				E 01	005 810 000 000 332	MAIN SCHOOL		\$17,498.00	
PO#:	Voucher #:	74677	Invoice		Invoice No: 90000203-09/2024	10/25/2024	Paid Amt:	\$17,498.00	
				E 01	005 810 000 000 332	FOOTBALL LIGHTS		\$78.00	
PO#:	Voucher #:	74674	Invoice		Invoice No: 10000175-9/2024	10/25/2024	Paid Amt:	\$78.00	
				E 01	005 810 000 000 332	ECFE BUILDING		\$1,113.00	
PO#:	Voucher #:	74676	Invoice		Invoice No: 90000206-09/2024	10/25/2024	Paid Amt:	\$1,113.00	
				E 01	005 810 000 000 332	BOILER HOUSE		\$9,552.00	
PO#:	Voucher #:	74675	Invoice		Invoice No: 900000204/205-09/24	10/25/2024	Paid Amt:	\$9,552.00	
							Check Amount:	\$28,304.00	
0118	chec	107012	5965		LOGAN MONROE		Check		
				E 01	020 605 000 320 305	Consulting Fees		\$600.00	
PO#:	Voucher #:	74735	Invoice		Invoice No: OCTOBER	10/25/2024	Paid Amt:	\$600.00	
							Check Amount:	\$600.00	
0118	chec	107013	06071		MASSP		Check		
				E 01	005 640 000 316 366	MASSP Student Discipline workshop		\$175.00	
PO#: 20230	Voucher #:	74662	Invoice		Invoice No: SD1265	10/25/2024	Paid Amt:	\$175.00	
				E 01	020 050 000 000 820	MASSP Membership Williamson		\$95.00	
PO#: 20210	Voucher #:	74661	Invoice		Invoice No: 3683	10/25/2024	Paid Amt:	\$95.00	
				E 01	020 050 000 000 820	MASSP membership Yakibchuk		\$640.00	
				E 01	010 640 000 316 366	MASSP Student Discipline Workshop		\$0.00	
PO#: 20210	Voucher #:	74663	Invoice		Invoice No: 3682	10/25/2024	Paid Amt:	\$640.00	
							Check Amount:	\$910.00	
0118	chec	107014	5223		MADISON NATIONAL LIFE		Check		
				B 01	215 036	Nov-2024		\$1,146.70	
PO#:	Voucher #:	74714	Invoice		Invoice No: Nov-2024	10/25/2024	Paid Amt:	\$1,146.70	
							Check Amount:	\$1,146.70	
0118	chec	107015	1095		MARCO TECHNOLOGIES LLC		Check		
				E 01	010 203 202 000 580	ELEM. COPIER		\$559.78	
				E 01	020 211 000 000 580	SEC. COPIER		\$559.78	
				E 01	005 110 371 000 580	DISTRICT COPIER		\$559.78	
PO#:	Voucher #:	74719	Invoice		Invoice No: 428815754	10/25/2024	Paid Amt:	\$1,679.34	
							Check Amount:	\$1,679.34	
0118	chec	107016	6680		MARIE AHONEN		Check		
				E 01	310 296 310 301 402	Volleyball Activity		\$155.30	
PO#:	Voucher #:	74679	Invoice		Invoice No: SENIOR GIFTS-VB	10/25/2024	Paid Amt:	\$155.30	
							Check Amount:	\$155.30	

ISD#118 Remer-Longville Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0118	chec	107017	6449		MARK HENRY		Check		
				E 01	310 294 210 000 305	FB OFFICIAL		\$115.00	
	PO#:	Voucher #:	74802	Invoice	Invoice No:	FB OFFICIAL	10/25/2024	Paid Amt:	\$115.00
				E 01	310 294 210 000 305	FB OFFICIAL		\$115.00	
	PO#:	Voucher #:	74816	Invoice	Invoice No:	10/16-FB	10/25/2024	Paid Amt:	\$115.00
								Check Amount:	\$230.00
0118	chec	107018	5194		MARVIN POEGEL		Check		
				E 01	310 294 210 000 305	OFFICIAL		\$115.00	
	PO#:	Voucher #:	74823	Invoice	Invoice No:	10/11-FB	10/25/2024	Paid Amt:	\$115.00
				E 01	310 294 210 000 305	OFFICIAL		\$115.00	
	PO#:	Voucher #:	74822	Invoice	Invoice No:	9/20-FB	10/25/2024	Paid Amt:	\$115.00
								Check Amount:	\$230.00
0118	chec	107019	6122		MARZANO RESOURCES LLC		Check		
				E 01	005 640 200 000 366	High Reliability Schools Summit		\$3,156.00	
	PO#: 20347	Voucher #:	74694	Invoice	Invoice No:	M221782	10/25/2024	Paid Amt:	\$3,156.00
				E 01	020 211 200 000 820	CPD552 PD - HRS		\$1,650.00	
	PO#:	Voucher #:	74748	Invoice	Invoice No:	M221844	10/25/2024	Paid Amt:	\$1,650.00
								Check Amount:	\$4,806.00
0118	chec	107020	2305		MATT KUNNARI		Check		
				E 01	310 294 210 000 184	GAME WORKER		\$55.00	
	PO#:	Voucher #:	74796	Invoice	Invoice No:	10/16-FB	10/25/2024	Paid Amt:	\$55.00
								Check Amount:	\$55.00
0118	chec	107021	6102		MENDY OUKROP		Check		
				E 01	310 294 210 000 184	GAME WORKER		\$45.00	
	PO#:	Voucher #:	74790	Invoice	Invoice No:	10/11-FB	10/25/2024	Paid Amt:	\$45.00
								Check Amount:	\$45.00
0118	chec	107022	6057		MICHAEL STAPLES		Check		
				E 01	020 605 000 320 305	Consulting Fees		\$500.00	
	PO#:	Voucher #:	74732	Invoice	Invoice No:	10/16 FOREST DAY	10/25/2024	Paid Amt:	\$500.00
								Check Amount:	\$500.00
0118	chec	107023	4225		MIDWEST BUS PARTS		Check		
				E 03	005 760 000 720 420	parking break cable for bus 92 invoice #20635		\$417.52	
	PO#: 20362	Voucher #:	74727	Invoice	Invoice No:	206356	10/25/2024	Paid Amt:	\$417.52
				E 03	005 760 000 720 420	pump motor bus 94 invoice #206039		\$35.99	
	PO#: 20349	Voucher #:	74749	Invoice	Invoice No:	206633	10/25/2024	Paid Amt:	\$35.99
				E 03	005 760 000 720 420	shocks for stock and oil filters for stock invoice		\$985.26	
	PO#: 20349	Voucher #:	74705	Invoice	Invoice No:	206584	10/25/2024	Paid Amt:	\$985.26

ISD#118 Remer-Longville Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0118	chec	107023	4225		MIDWEST BUS PARTS		Check		
				E 03	005 760 000 720 420	BRACKET bus 94 invoice #205369		\$33.34	
	PO#: 20349	Voucher #:	74706	Invoice	Invoice No: 205369	10/25/2024	Paid Amt:	\$33.34	
				E 03	005 760 000 720 420	window for bus 94 invoice #203751-F		\$82.05	
	PO#: 20349	Voucher #:	74707	Invoice	Invoice No: 203751-F	10/25/2024	Paid Amt:	\$82.05	
				E 03	005 760 000 720 420	oil and fuel filters for max force invoice #20694		\$242.94	
	PO#: 20362	Voucher #:	74725	Invoice	Invoice No: 206945	10/25/2024	Paid Amt:	\$242.94	
				E 03	005 760 000 720 420	child restraint invoice #206980		\$189.95	
	PO#: 20362	Voucher #:	74726	Invoice	Invoice No: 206980	10/25/2024	Paid Amt:	\$189.95	
							Check Amount:	\$1,987.05	
0118	chec	107024	5373		MN DEPT LABOR & INDUSTRY		Check		
				E 01	005 810 000 000 820	J. Johnson Boiler license renewal		\$40.00	
	PO#: 20357	Voucher #:	74704	Invoice	Invoice No: JOHNSON 24-25	10/25/2024	Paid Amt:	\$40.00	
							Check Amount:	\$40.00	
0118	chec	107025	6129		MN DEPT OF HEALTH		Check		
				E 02	005 770 000 701 820	Dues and Membership		\$35.00	
	PO#:	Voucher #:	74739	Invoice	Invoice No: A.SURBER	10/25/2024	Paid Amt:	\$35.00	
							Check Amount:	\$35.00	
0118	chec	107026	6611		MOTOROLA SOLUTIONS, INC.		Check		
				E 03	005 760 000 720 465	APX 900 7/800 MHZ Model 2 portable		\$1,366.56	
				E 03	005 760 000 720 465	p25 trunking		\$847.44	
				E 03	005 760 000 720 465	1/4- wave 7/800 stubby (pmaf4022a)		\$7.20	
				E 03	005 760 000 720 465	3 YEAR ESSENTIAL SVC		\$133.00	
	PO#: 19722	Voucher #:	74703	Invoice	Invoice No: 8281993702	10/25/2024	Paid Amt:	\$2,354.20	
							Check Amount:	\$2,354.20	
0118	chec	107027	4213	R	NCS PEARSON INC		Check		
				E 01	010 400 000 000 430	015801653X ROWPVT-4 Kit		\$249.50	
				E 01	010 400 000 000 430	Shipping		\$14.97	
	PO#: 20258	Voucher #:	74681	Invoice	Invoice No: 26932510	10/25/2024	Paid Amt:	\$264.47	
				E 01	010 420 000 740 433	BASC-3 Q-global Scoring Subscription w/ Inte		\$100.00	
				E 01	020 420 000 740 433	BASC-3 Q-global Scoring Subscription w/ Inte		\$100.00	
	PO#: 20250	Voucher #:	74683	Invoice	Invoice No: 26831961	10/25/2024	Paid Amt:	\$200.00	
				E 01	020 420 000 740 433	From PO20250		\$4.25	
	PO#:	Voucher #:	74684	Invoice	Invoice No: 26871781	10/25/2024	Paid Amt:	\$4.25	
							Check Amount:	\$468.72	

ISD#118 Remer-Longville Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0118	chec	107028	6485		NIKKI PEARSON		Check		
				E 01	310 294 210 000 184	GAME WORKER		\$45.00	
PO#:	Voucher #:	74791	Invoice		Invoice No: 10/11-FB		10/25/2024	Paid Amt:	\$45.00
								Check Amount:	\$45.00
0118	chec	107029	03349		REMIT NORTH CENTRAL INTERNATIONAL, LLC		Check		
				E 03	005 760 000 720 350	HOSE, RAD OUTLET		\$130.05	
				E 03	005 760 000 720 350	HOS RAD INLET		\$100.12	
PO#:	Voucher #:	74828	Invoice		Invoice No: X226021186:01		10/25/2024	Paid Amt:	\$230.17
								Check Amount:	\$230.17
0118	chec	107030	4065		NORTHERN STAR COOPERATIVE		Check		
				E 03	005 760 000 720 441	GASOLINE		\$2,440.59	
				E 03	005 760 000 720 444	DIESEL		\$4,955.36	
PO#:	Voucher #:	74647	Invoice		Invoice No: STMT 9/30/24		10/25/2024	Paid Amt:	\$7,395.95
				E 01	310 298 069 301 402	pizza		\$130.00	
PO#: 20296	Voucher #:	74633	Invoice		Invoice No: 9857-1		10/25/2024	Paid Amt:	\$130.00
								Check Amount:	\$7,525.95
0118	chec	107031	5651		OFFICE OF MNIT SERVICES		Check		
				E 01	005 810 000 000 320	Telephone		\$76.41	
PO#:	Voucher #:	74820	Invoice		Invoice No: W24090749		10/25/2024	Paid Amt:	\$76.41
								Check Amount:	\$76.41
0118	chec	107032	5796		O'REILLY AUTO PARTS		Check		
				E 03	005 760 000 720 420	fuel treatment sand paper invoice #1533-2368		\$465.94	
PO#: 20360	Voucher #:	74797	Invoice		Invoice No: 1533-236898		10/25/2024	Paid Amt:	\$465.94
				E 03	005 760 000 720 350	invoice #1533-234852		\$211.96	
PO#: 20328	Voucher #:	74680	Invoice		Invoice No: 1533-234852		10/25/2024	Paid Amt:	\$211.96
								Check Amount:	\$677.90
0118	chec	107033	4632		PEMBERTON SORLIE RUFER &		Check		
				E 01	005 110 000 000 305	SEPTEMBER		\$254.00	
PO#:	Voucher #:	74737	Invoice		Invoice No: 177		10/25/2024	Paid Amt:	\$254.00
								Check Amount:	\$254.00
0118	chec	107034	3306		REMIT PEPSI BEVERAGES CO		Check		
				E 01	310 298 069 301 402	student leadership		\$290.65	
PO#:	Voucher #:	74682	Invoice		Invoice No: 67798002		10/25/2024	Paid Amt:	\$290.65
								Check Amount:	\$290.65
0118	chec	107035	5871		PHILLIP JOHNSON		Check		
				E 01	310 294 210 000 305	GAME WORKER		\$115.00	
PO#:	Voucher #:	74803	Invoice		Invoice No: FB OFFICIAL		10/25/2024	Paid Amt:	\$115.00

ISD#118 Remer-Longville Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0118	chec	107035	5871		PHILLIP JOHNSON		Check		
				E 01	310 294 210 000 305	FB OFFICIAL		\$115.00	
PO#:	Voucher #:	74814	Invoice		Invoice No: 10/16-FB	10/25/2024	Paid Amt:	\$115.00	
							Check Amount:	\$230.00	
0118	chec	107036	04532		POPPLERS MUSIC INC		Check		
				E 01	310 298 410 301 402	00-26740 It's the Most Wonderful Time of the `		\$62.00	
PO#: 20354	Voucher #:	74741	Invoice		Invoice No: 2935781	10/25/2024	Paid Amt:	\$62.00	
			E 01	020 258 105 000 430	TM70CBK - Korg TM70 Tuner/Metronome and		\$129.98		
			E 01	020 258 105 000 430	IKK023417 Yamaha TRBX304BL 4-String Elec		\$275.00		
PO#: 20354	Voucher #:	74740	Invoice		Invoice No: 2933485	10/25/2024	Paid Amt:	\$404.98	
			E 01	020 258 105 000 430	603 - Concert Band Filing Box 1.5 Inch - Box		\$18.75		
			E 01	020 258 105 000 430	602 - Concert Band Filing Box 1 Inch - Box		\$3.75		
PO#: 20354	Voucher #:	74742	Invoice		Invoice No: 2945759	10/25/2024	Paid Amt:	\$22.50	
							Check Amount:	\$489.48	
0118	chec	107037	3669		REGION 1		Check		
				E 01	005 620 000 343 405	Destiny Resource Manager Year One		\$3,187.00	
PO#: 19962	Voucher #:	74722	Invoice		Invoice No: fy25	10/25/2024	Paid Amt:	\$3,187.00	
							Check Amount:	\$3,187.00	
0118	chec	107038	6263		REMIT RIVERSIDE ASSESSMENTS LLC		Check		
				E 01	010 412 000 620 433	online renewal		\$180.00	
				E 01	010 412 000 620 433	FREIGHT		\$51.03	
PO#: 20295	Voucher #:	74685	Invoice		Invoice No: INV221757	10/25/2024	Paid Amt:	\$231.03	
			E 01	010 412 000 620 433	purchase additional assessments		\$510.30		
PO#: 20295	Voucher #:	74686	Invoice		Invoice No: INV221860	10/25/2024	Paid Amt:	\$510.30	
							Check Amount:	\$741.33	
0118	chec	107039	6539		SAMANTHA LYNN MARTIN		Check		
				E 01	310 292 130 000 401	cross-country banner		\$150.00	
PO#: 20340	Voucher #:	74715	Invoice		Invoice No: RCC100124	10/25/2024	Paid Amt:	\$150.00	
							Check Amount:	\$150.00	
0118	chec	107040	05304		SANDSTROM'S		Check		
				E 02	005 770 000 705 495	BREAKFAST MILK		\$36.00	
				E 02	005 770 000 701 495	LUNCH MILK		\$120.00	
PO#:	Voucher #:	74760	Invoice		Invoice No: 522660	10/25/2024	Paid Amt:	\$156.00	
			E 01	310 292 125 000 490	CONCESSIONS		\$621.61		
PO#:	Voucher #:	74759	Invoice		Invoice No: 521550	10/25/2024	Paid Amt:	\$621.61	
			E 02	005 770 000 705 495	BREAKFAST MILK		\$155.46		
			E 02	005 770 000 701 495	LUNCH MILK		\$358.07		
PO#:	Voucher #:	74762	Invoice		Invoice No: 523416	10/25/2024	Paid Amt:	\$513.53	

ISD#118 Remer-Longville Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0118	chec	107040	05304		SANDSTROM'S		Check		
				E 02	005 770 000 705 495	BREAKFAST		\$126.00	
				E 02	005 770 000 701 495	LUNCH MILK		\$211.46	
PO#:	Voucher #:	74757	Invoice		Invoice No: 522343		10/25/2024	Paid Amt:	\$337.46
				E 02	005 770 000 705 495	BREAKFAST MILK		\$175.50	
				E 02	005 770 000 701 495	LUNCH MILK		\$101.22	
PO#:	Voucher #:	74753	Invoice		Invoice No: 520770		10/25/2024	Paid Amt:	\$276.72
				E 02	005 770 000 705 495	BREAKFAST MILK		\$126.00	
				E 02	005 770 000 701 495	LUNCH MILK		\$280.00	
PO#:	Voucher #:	74756	Invoice		Invoice No: 521854		10/25/2024	Paid Amt:	\$406.00
				E 02	005 770 000 705 495	BREAKFAST MILK		\$72.00	
				E 02	005 770 000 701 495	LUNCH MILK		\$120.00	
PO#:	Voucher #:	74761	Invoice		Invoice No: 523223		10/25/2024	Paid Amt:	\$192.00
				E 02	005 770 000 705 495	Milk		\$0.72	
PO#:	Voucher #:	74758	Credit		Invoice No: CM350042		10/25/2024	Paid Amt:	(\$0.72)
				E 02	005 770 000 705 495	BREAKFAST MILK		\$146.07	
				E 02	005 770 000 701 495	LUNCH MILK		\$253.50	
PO#:	Voucher #:	74754	Invoice		Invoice No: 521083		10/25/2024	Paid Amt:	\$399.57
				E 02	005 770 000 705 495	BREAKFAST MILK		\$47.46	
				E 02	005 770 000 701 495	LUNCH MILK		\$120.00	
PO#:	Voucher #:	74755	Invoice		Invoice No: 521572		10/25/2024	Paid Amt:	\$167.46
								Check Amount:	\$3,069.63
0118	chec	107041	6494		SARA SCHROEDER		Check		
				E 04	500 505 000 321 305	Wool Felting Class		\$140.00	
PO#:	Voucher #:	74687	Invoice		Invoice No: Wool felting Class		10/25/2024	Paid Amt:	\$140.00
								Check Amount:	\$140.00
0118	chec	107042	6314		SFM		Check		
				E 01	005 110 000 000 270	AUDIT		\$7,280.00	
				E 01	005 110 000 000 270	MN SPECIAL COMP FUND ASSESSMENT		\$413.00	
PO#:	Voucher #:	74720	Invoice		Invoice No: 3429030		10/25/2024	Paid Amt:	\$7,693.00
								Check Amount:	\$7,693.00
0118	chec	107043	5418		REMIT SHI INTERNATIONAL COPR		Check		
				E 01	005 630 042 000 406	LanSchool - Subscription license (1 year) + Te		\$309.96	
				E 01	020 271 000 317 406			\$1,793.34	
PO#: 20199	Voucher #:	74695	Invoice		Invoice No: B18782615		10/25/2024	Paid Amt:	\$2,103.30
								Check Amount:	\$2,103.30
0118	chec	107044	5941		SOURCEWELL		Check		
				E 01	010 640 200 000 366	STAR TRAINING REGISTRATION125		\$125.00	
PO#:	Voucher #:	74750	Invoice		Invoice No: INV00003488		10/25/2024	Paid Amt:	\$125.00

ISD#118 Remer-Longville Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0118	chec	107044	5941		SOURCEWELL		Check		
				E 01	010 640 034 316 185	FY24 LEADERSHIP RETREAT		\$225.00	
				E 01	020 640 034 316 185	FY24 LEADERSHIP RETREAT		\$180.00	
				E 01	020 640 034 316 185	FY24 CULTURAL COMPETENCY WKSP=BU		\$9.90	
				E 01	020 640 034 316 185	FY24 LICENSE RENEWAL-BULLOCK		\$4.00	
				E 01	010 640 034 316 185	LICENSE RENEWAL-B.MCCLELLAN		\$1.00	
				E 01	020 640 034 316 185	LICENSE RENEWAL-MONROE		\$1.00	
PO#:	Voucher #:	74751	Invoice	Invoice No:	INV00003531	10/25/2024	Paid Amt:	\$420.90	
							Check Amount:	\$545.90	
0118	chec	107045	6514		SYSCO WESTERN MINNESOTA, INC		Check		
				E 02	005 770 000 701 490	LUNCH		\$32.25	
PO#:	Voucher #:	74826	Invoice	Invoice No:	253729941	10/25/2024	Paid Amt:	\$32.25	
				E 02	005 770 000 701 490	LUNCH		\$50.60	
PO#:	Voucher #:	74763	Invoice	Invoice No:	253733828	10/25/2024	Paid Amt:	\$50.60	
				E 02	005 770 000 701 490	LUNCH		\$38.63	
PO#:	Voucher #:	74764	Credit	Invoice No:	253728414	10/25/2024	Paid Amt:	(\$38.63)	
				E 02	005 770 000 701 490	LUNCH		\$65.55	
PO#:	Voucher #:	74765	Credit	Invoice No:	15324904P	10/25/2024	Paid Amt:	(\$65.55)	
				E 02	005 770 000 701 490	LUNCH		\$37.13	
PO#:	Voucher #:	74766	Invoice	Invoice No:	253753097	10/25/2024	Paid Amt:	\$37.13	
				E 02	005 770 000 705 490	BREAKFAST		\$311.60	
				E 02	005 770 000 701 490	LUNCH		\$695.10	
PO#:	Voucher #:	74767	Invoice	Invoice No:	253753096	10/25/2024	Paid Amt:	\$1,006.70	
				E 02	005 770 000 705 490	BREAKFAST		\$275.56	
				E 02	005 770 000 701 490	LUNCH		\$442.38	
				E 02	005 770 000 701 401	SUPPLIES		\$35.23	
PO#:	Voucher #:	74768	Invoice	Invoice No:	253748190	10/25/2024	Paid Amt:	\$753.17	
				E 02	005 770 000 701 490	LUNCH COMMODITIES		\$3.80	
PO#:	Voucher #:	74769	Invoice	Invoice No:	253742512	10/25/2024	Paid Amt:	\$3.80	
				E 02	005 770 000 705 490	BREAKFAST		\$745.37	
				E 02	005 770 000 701 490	LUNCH		\$839.54	
				E 02	005 770 000 701 401	SUPPLIES		\$39.35	
PO#:	Voucher #:	74770	Invoice	Invoice No:	253742513	10/25/2024	Paid Amt:	\$1,624.26	
				E 02	005 770 000 705 490	BREAKFAST		\$333.98	
				E 02	005 770 000 701 490	LUNCH		\$996.74	
				E 02	005 770 000 701 490	SUPPLIES		\$115.32	
PO#:	Voucher #:	74771	Invoice	Invoice No:	253736916	10/25/2024	Paid Amt:	\$1,446.04	
				E 02	005 770 000 705 490	BREAKFAST		\$668.01	
				E 02	005 770 000 701 490	LUNCH		\$651.63	

ISD#118 Remer-Longville Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0118	chec	107045	6514		SYSCO WESTERN MINNESOTA, INC		Check		
				E 02	005 770 000 701 401			\$9.71	
	PO#:	Voucher #:	74772	Invoice	Invoice No: 253729939	10/25/2024	Paid Amt:	\$1,329.35	
								Check Amount:	\$6,179.12
0118	chec	107046	5311		TOM LAWRENCE		Check		
				E 01	310 294 210 000 305			\$115.00	
	PO#:	Voucher #:	74805	Invoice	Invoice No: FB OFFICIAL	10/25/2024	Paid Amt:	\$115.00	
				E 01	310 294 210 000 305			\$115.00	
	PO#:	Voucher #:	74818	Invoice	Invoice No: 10/16-FB	10/25/2024	Paid Amt:	\$115.00	
								Check Amount:	\$230.00
0118	chec	107047	5995	Remit	TWIN CITY HARDWARE COMPANY		Check		
				E 01	005 715 000 342 311			\$579.30	
	PO#: 20316	Voucher #:	74752	Invoice	Invoice No: PSI2292582	10/25/2024	Paid Amt:	\$579.30	
								Check Amount:	\$579.30
0118	chec	107048	6476		UHS PREMIUM BILLING		Check		
				B 01	215 031			\$43,221.17	
				E 01	010 203 000 000 291			\$1,021.06	
				E 01	020 211 000 000 291			\$2,042.12	
	PO#:	Voucher #:	74709	Invoice	Invoice No: 686373682600	10/25/2024	Paid Amt:	\$46,284.35	
								Check Amount:	\$46,284.35
0118	chec	107049	01099		UPPER LAKES FOODS, INC		Check		
				E 02	005 770 000 706 490			\$331.65	
	PO#:	Voucher #:	74774	Invoice	Invoice No: 522478-00	10/25/2024	Paid Amt:	\$331.65	
				E 02	005 770 000 705 490			\$363.90	
				E 02	005 770 000 701 490			\$512.42	
	PO#:	Voucher #:	74780	Invoice	Invoice No: 529731-00	10/25/2024	Paid Amt:	\$876.32	
				E 02	005 770 000 701 401			\$59.54	
	PO#:	Voucher #:	74782	Invoice	Invoice No: 504113-00	10/25/2024	Paid Amt:	\$59.54	
				E 02	005 770 000 705 490			\$380.97	
				E 02	005 770 000 701 490			\$981.50	
				E 02	005 770 000 701 401			\$172.34	
	PO#:	Voucher #:	74821	Invoice	Invoice No: 533080-00	10/25/2024	Paid Amt:	\$1,534.81	
				E 01	310 292 125 000 490			\$163.78	
	PO#:	Voucher #:	74775	Invoice	Invoice No: 522504-00	10/25/2024	Paid Amt:	\$163.78	
				E 02	005 770 000 705 490			\$761.62	
				E 02	005 770 000 701 490			\$425.12	
	PO#:	Voucher #:	74824	Invoice	Invoice No: 518858-00	10/25/2024	Paid Amt:	\$1,186.74	
				E 02	005 770 000 705 490			\$282.86	
				E 02	005 770 000 701 490			\$1,226.48	

ISD#118 Remer-Longville Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0118	chec	107049	01099		UPPER LAKES FOODS, INC		Check		
				E 02	005 770 000 701 401	SUPPLIES		\$63.78	
PO#:	Voucher #:	74776	Invoice		Invoice No: 522477-00		10/25/2024	Paid Amt:	\$1,573.12
				E 02	005 770 000 701 490	LUNCH		\$1,169.47	
PO#:	Voucher #:	74777	Invoice		Invoice No: 526208-00		10/25/2024	Paid Amt:	\$1,169.47
				E 01	010 206 000 433 401	KINDNESS RUN		\$203.79	
PO#:	Voucher #:	74773	Invoice		Invoice No: 522505-00		10/25/2024	Paid Amt:	\$203.79
				E 02	005 770 000 706 490	FRUIT & VEGGIE		\$306.80	
PO#:	Voucher #:	74779	Invoice		Invoice No: 529732-00		10/25/2024	Paid Amt:	\$306.80
				E 02	005 770 000 701 490	SUPPLIES		\$161.89	
PO#:	Voucher #:	74781	Credit		Invoice No: 515023-0A		10/25/2024	Paid Amt:	(\$161.89)
				E 02	005 770 000 706 490	FRUIT & VEGGIES		\$385.21	
PO#:	Voucher #:	74778	Invoice		Invoice No: 526173-00		10/25/2024	Paid Amt:	\$385.21
				E 02	005 770 000 706 490	FRUIT & VEGGIE		\$177.48	
PO#:	Voucher #:	74827	Invoice		Invoice No: 533081-00		10/25/2024	Paid Amt:	\$177.48
								Check Amount:	\$7,806.82
0118	chec	107050	5581		US FOODS INC		Check		
				E 02	005 770 000 705 490	BREAKFAST		\$600.59	
				E 02	005 770 000 701 490	LUNCH		\$932.79	
PO#:	Voucher #:	74783	Invoice		Invoice No: 5862459		10/25/2024	Paid Amt:	\$1,533.38
				E 02	005 770 000 701 490	LUNCH		\$177.30	
PO#:	Voucher #:	74784	Invoice		Invoice No: 5509492		10/25/2024	Paid Amt:	\$177.30
				E 02	005 770 000 701 490	LUNCH		\$104.49	
PO#:	Voucher #:	74785	Invoice		Invoice No: 3095223		10/25/2024	Paid Amt:	\$104.49
				E 02	005 770 000 705 490	BREAKFAST		\$281.25	
				E 02	005 770 000 701 490	LUNCH		\$855.40	
PO#:	Voucher #:	74786	Invoice		Invoice No: 5487943		10/25/2024	Paid Amt:	\$1,136.65
								Check Amount:	\$2,951.82
0118	chec	107051	6660		REMIT VESTIS GROUP INC		Check		
				E 01	005 810 000 000 350	4 18" / 2 48" / 1 60" dry mops + 2		\$2.85	
PO#: 20294	Voucher #:	74691	Invoice		Invoice No: 2630342530		10/25/2024	Paid Amt:	\$2.85
				E 01	005 810 000 000 350	4 18" / 2 48" / 1 60" dry mops + 2		\$5.61	
PO#: 20294	Voucher #:	74701	Invoice		Invoice No: 2630345209		10/25/2024	Paid Amt:	\$5.61
				E 03	005 760 000 720 401	Uniforms and shop towels		\$15.66	
PO#: 20206	Voucher #:	74702	Invoice		Invoice No: 2630345208		10/25/2024	Paid Amt:	\$15.66
				E 03	005 760 000 720 401	Uniforms and shop towels		\$20.51	
PO#: 20206	Voucher #:	74690	Invoice		Invoice No: 2630342529		10/25/2024	Paid Amt:	\$20.51
								Check Amount:	\$44.63

ISD#118 Remer-Longville Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
0118	chec	107052	6489		VSP INSURANCE CO. (CT)		Check
				B 01 215 032	ER Cafe Plan Payroll Deductions	\$83.72	
PO#:	Voucher #:	74710	Invoice	Invoice No:	821487871	10/25/2024	Paid Amt: \$83.72
							Check Amount: \$83.72
0118	chec	107053	6688		WILLIAM KLENNERT		Check
				E 01 310 294 210 000 184	GAME WORKER	\$45.00	
PO#:	Voucher #:	74793	Invoice	Invoice No:	10/11-FB	10/25/2024	Paid Amt: \$45.00
				E 01 310 294 210 000 184	CHAIN CREW	\$45.00	
PO#:	Voucher #:	74794	Invoice	Invoice No:	8/29-FB	10/25/2024	Paid Amt: \$45.00
							Check Amount: \$90.00
0118	chec	107054	3229		WILLIAM V MacGILL & CO		Check
				E 01 005 720 000 000 401	Item # 1722 Lice B Gone 2 oz bottle	\$236.16	
PO#: 20312	Voucher #:	74688	Invoice	Invoice No:	IN0883203	10/25/2024	Paid Amt: \$236.16
							Check Amount: \$236.16
0118	chec	107055	6315		WRIGHT SPECIALTY PREMIUM TRUST		Check
				E 03 005 760 000 720 340	COMMERCIAL AUTO	\$379.00	
PO#:	Voucher #:	74689	Invoice	Invoice No:	457729	10/25/2024	Paid Amt: \$379.00
							Check Amount: \$379.00
0118	chec	107056	02732		ISD #0318		Check
				E 01 005 640 000 316 366	ParaPro Slagle/Gackstetter 11/4/24	\$110.00	
PO#: 20382	Voucher #:	74837	Invoice	Invoice No:	Para Pro Test 11/4	10/31/2024	Paid Amt: \$110.00
							Check Amount: \$110.00
0118	chec	107057	5965		LOGAN MONROE		Check
				E 01 020 605 000 320 305	Drum Practice	\$800.00	
PO#:	Voucher #:	74838	Invoice	Invoice No:	10/31/24	10/31/2024	Paid Amt: \$800.00
							Check Amount: \$800.00
Report Total:							\$369,019.07



**Independent School District No. 118
Remer, Minnesota**

Communications Letter

June 30, 2024

**Independent School District No. 118
Table of Contents**

Report on Matters Identified as a Result of the Audit of the Basic Financial Statements	1
Significant Deficiency	3
Required Communication	4
Financial Analysis	9
Legislative Summary	22
Emerging Issues	25



Report on Matters Identified as a Result of the Audit of the Basic Financial Statements

To the School Board and Management
Independent School District No. 118
Remer, Minnesota

In planning and performing our audit of the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Independent School District No. 118, Remer, Minnesota, as of and for the year ended June 30, 2024, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the basic 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 over financial reporting.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that have not been identified. In addition, because of inherent limitations in internal control, including the possibility of management override of controls, misstatements due to error, or fraud may occur and not be detected by such controls. However, as discussed below, we identified a certain deficiency in internal control that we consider to be a significant deficiency.

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 over financial reporting, such that there is a reasonable possibility that a material misstatement of the District's basic financial statements will not be prevented, or detected and corrected, on a timely basis. A reasonable possibility exists when the likelihood of an event occurring is either reasonably possible or probable as defined as follows:

- ◆ *Reasonably possible.* The chance of the future event or events occurring is more than remote but less than likely.
- ◆ *Probable.* The future event or events are likely to occur.

We did not identify any deficiencies in internal control that we consider to be material weaknesses.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control over financial reporting that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. The significant deficiency identified is stated within this letter.

The accompanying memorandum also includes financial analysis provided as a basis for discussion. The matters discussed herein were considered by us during our audit and they do not modify the opinion expressed in our Independent Auditor's Report dated October 30, 2024, on such statements.

The purpose of this communication, which is an integral part of our audit, is to describe for the School Board, management and others within the District, and state oversight agencies the scope of our testing of internal controls and the results of that testing. Accordingly, this communication is not intended to be and should not be used by anyone other than these specified parties.

Bugem KDV, Ltd.

St. Cloud, Minnesota
October 30, 2024

**Independent School District No. 118
Significant Deficiency**

Lack of Segregation of Accounting Duties

The District has a lack of segregation of accounting duties due to a limited number of office employees. The lack of adequate segregation of accounting duties could adversely affect the District's ability to initiate, record, process and report financial data consistent with the assertions of management in the basic financial statements.

Management and the School Board are aware of this condition and have taken certain steps to compensate for the lack of segregation but due to the number of staff needed to properly segregate all of the accounting duties, the cost of obtaining desirable segregation of accounting duties can often exceed benefits which could be derived. However, the District must remain aware of this situation and should continually monitor the accounting system, including changes that occur. Due to this reason, management has determined a complete segregation of accounting duties is impractical to correct. We recommend management, along with the School Board, remain aware of this condition, and implement segregation of duties or independent review whenever practical and cost effective.

**Independent School District No. 118
Required Communication**

We have audited the basic financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the District as of and for the year ended June 30, 2024. Professional standards require that we advise you of the following matters related to our audit.

Our Responsibility in Relation to the Basic Financial Statement Audit

As communicated in our engagement letter, our responsibility, as described by professional standards, is to form and express opinions about whether the basic financial statements prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the basic financial statements does not relieve you or management of its respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the basic financial statements are free of material misstatement. An audit of the basic financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the District solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgement, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

Generally accepted accounting principles provide for certain Required Supplementary Information (RSI) to supplement the basic financial statements. Our responsibility with respect to the RSI, which supplements the basic audit financial statements, is to apply certain limited procedures in accordance with generally accepted auditing standards. However, the RSI was not audited and, because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance, we do not express an opinion or provide any assurance on the RSI.

Our Responsibility in Relation to *Government Auditing Standards*

As communicated in our engagement letter, part of obtaining reasonable assurance about whether the basic financial statements are free of material misstatement, we performed tests of the District's 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 basic financial statement amounts. However, the objective of our tests was not to provide an opinion on compliance with such provisions.

Our Responsibility in Relation to *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*

As communicated in our engagement letter, in accordance with the Uniform Guidance, we examined on a test basis, evidence about the District's compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Compliance Supplement* applicable to each of its major federal programs for the purpose of expressing an opinion on the District's compliance with those requirements. While our audit provided a reasonable basis for our opinion, it did not provide a legal determination on the District's compliance with those requirements.

**Independent School District No. 118
Required Communication**

Our Responsibility in Relation to *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) (Continued)

In planning and performing our audit of compliance, we considered the District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, our firm, and our network firms have complied with all relevant ethical requirements regarding independence.

Significant Risks Identified

We have identified the following significant risks of material misstatement:

- ◆ Management Override of Controls - Management override of internal control is considered a risk in substantially all engagements as management may be incentivized to produce better results.
- ◆ Misappropriation of Assets - If duties cannot be appropriately segregated, there is a risk of unauthorized disbursements being made by the District. In addition, generally this results in less review taking place as transactions are recorded in the financial statements.
- ◆ Improper Revenue Recognition - Revenue recognition is considered a fraud risk on substantially all engagements as it generally has a significant impact on the results of the governments operations. In addition, complexities exist surrounding the calculation and recording of various revenue sources.
- ◆ State Aid Valuation - Revenue and receivable amounts related to General Education Aid and Special Education Aid are generally material to the financial statements and involve significant estimates.
- ◆ Pension Valuation - Net pension liability, deferred outflows of resources related to pensions, and deferred inflows of resources related to pensions are generally material to the financial statements and involve significant estimates.
- ◆ Other Post Employment Benefits (OPEB) Valuation - Total OPEB liability, deferred outflows of resources related to OPEB, and deferred inflows of resources related to OPEB are generally material to the financial statements and involve significant estimates.

**Independent School District No. 118
Required Communication**

Qualitative Aspects of the District's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the District is included in the notes to the basic financial statements. There have been no initial selection of accounting policies and no changes to significant accounting policies or their application during 2024. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates and Related Disclosures

Accounting estimates and related disclosures are an integral part of the basic financial statements prepared by management and are based on management's current judgements. Those judgements are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the basic financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgements. The most sensitive estimates affecting the basic financial statements relate to:

General Education and Special Education Aid - General Education Aid is an estimate until average daily membership (ADM) values are final. Since this is normally not done until after the reporting deadline, this Aid is an estimate. Special Education Aid is also dependent upon ADM value; however, in addition to those, this Aid is dependent on the availability of funds and complex formulas that are finalized after reporting deadlines.

Total Other Post Employment Benefits (OPEB) Liability, Deferred Outflows of Resources Related to OPEB, and Deferred Inflows of Resources Related to OPEB - These balances are based on an actuarial study using the estimates of future obligations of the District for post-employment benefits.

Net Pension Liability, Deferred Outflows of Resources Related to Pensions, and Deferred Inflows of Resources Related to Pensions - These balances are based on an allocation by the pension plans using estimates based on contributions.

We evaluated the key factors and assumptions used to develop the accounting estimates and determined that they are reasonable in relation to the basic financial statements taken as a whole and in relation to the applicable opinion units.

Financial Statement Disclosures

Certain basic financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The basic financial statement disclosures are neutral, consistent, and clear.

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Independent School District No. 118 Required Communication

Uncorrected and Corrected Misstatements

For the purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effects of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the basic financial statements taken as a whole and each applicable opinion unit.

The following bullet point summarizes the uncorrected financial statement misstatements whose effects in the current and prior periods, as determined by management, are immaterial, both individually and in the aggregate, to the financial statements taken as a whole and each applicable opinion unit. Uncorrected misstatements or matters underlying those uncorrected misstatements could potentially cause future-period financial statements to be materially misstated, even though the uncorrected misstatements are immaterial to the financial statements currently under audit.

- ◆ Subscription based information technology arrangement assets and liability are understated
- ◆ State aid and related receivable are overstated

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. None of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the basic financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the District's basic financial statements or the auditor's report. No such disagreements arose during the course of our audit.

Representations Requested from Management

We have requested certain written representations from management, which are included in the management representation letter.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management has informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with the District, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, significant events or transactions that occurred during the year, operating, and regulatory conditions affecting the District, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the District's auditor.

**Independent School District No. 118
Required Communication**

Other Information Included in Annual Reports

Pursuant to professional standards, our responsibility as auditors for other information, whether financial or nonfinancial, included in the District's annual reports, does not extend beyond the information identified in the audit report, and we are not required to perform any procedures to corroborate such other information.

We applied certain limited procedures to the RSI that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the basic financial statements or to the basic financial statements themselves.

Our responsibility also includes communicating to you any information which we believe is a material misstatement of fact. Nothing came to our attention that caused us to believe that such information, or its manner of presentation, is materially inconsistent with the information, or manner of its presentation, appearing in the basic financial statements.

**Independent School District No. 118
Financial Analysis**

The following pages provide graphic representation of select data pertaining to the financial position and operations of the District for the past five years. Our analysis of each graph is presented to provide a basis for discussion of past performance and how implementing certain changes may enhance future performance. We suggest you view each graph and document if our analysis is consistent with yours.

Average Daily Membership and Pupil Units

The largest single funding source for Minnesota school districts is basic General Education Aid. Each year, the State Legislature sets a basic formula allowance. Total basic general education revenue is calculated by multiplying the formula allowance by the number of pupil units for which a district is entitled to aid. Pupil units are calculated using a legislatively determined weighting system applied to ADM. Over the years, various modifications have been made to this calculation, including changes in weighting and special consideration for declining enrollment districts.

Year	General Education Aid Formula Allowance	
	Amount	Percent Increase
2014	\$ 5,302	1.5%
2015*	5,831	1.9%
2016	5,948	2.0%
2017	6,067	2.0%
2018	6,188	2.0%
2019	6,312	2.0%
2020	6,438	2.0%
2021	6,567	2.0%
2022	6,728	2.5%
2023	6,863	2.0%
2024	7,138	4.0%
2025	7,281	2.0%

* General Education Aid - Of the \$529 increase over 2014, \$105 is for inflation at 1.9%; the remaining \$424 is a shifting of revenue to adjust for pupil weight changes, pension adjustments changes and other restructuring.

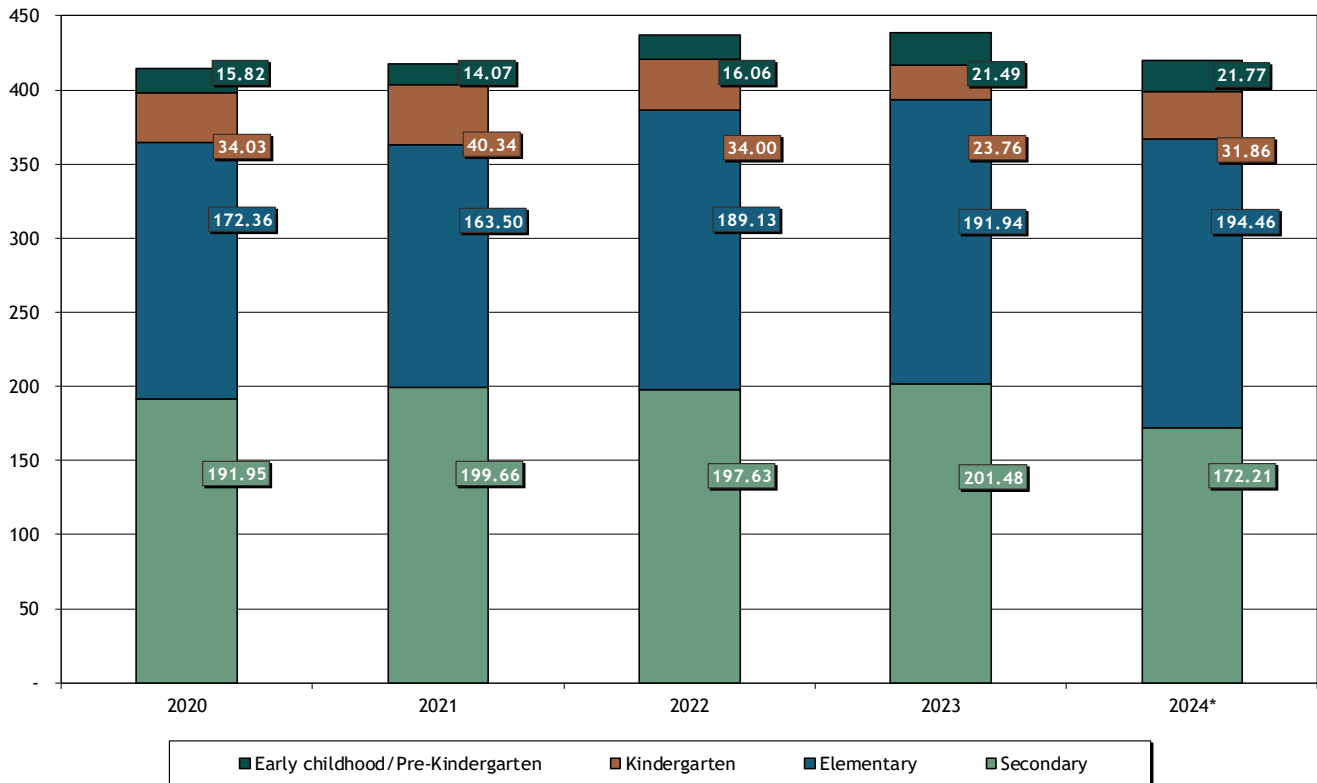
Independent School District No. 118 Financial Analysis

Resident Average Daily Membership and Pupil Units

Approximately 66% of the District's General Fund revenue is from the State. A majority of this funding is based on student counts, so an understanding of the District's population trends is critical to overall budgeting plans. The following table and graph summarizes resident ADM of the District for the past five years ended June 30.

ADM	2020	2021	2022	2023	2024*
Early childhood/Pre-Kindergarten	15.82	14.07	16.06	21.49	21.77
Kindergarten	34.03	40.34	34.00	23.76	31.86
Elementary	172.36	163.50	189.13	191.94	194.46
Secondary	191.95	199.66	197.63	201.48	172.21
Total Resident ADM	414.16	417.57	436.82	438.67	420.30

Resident ADM



* Estimate

The chart and graph above illustrate the change in resident ADM encountered by the District over the previous five years. Resident ADM increased 1.5% since 2020 and decreased 4.2% between 2023 and 2024.

**Independent School District No. 118
Financial Analysis**

Resident Average Daily Membership and Pupil Units (Continued)

To calculate a majority of the District's education aids, the ADM amounts are converted into pupil units by weighting, based on the student's grade level. These weighting factors are presented in the table below.

	Pupil Units Weighting			
	Prekindergarten and Handicapped Kindergarten	Half and Full Kindergarten	Elementary Grades 1-3/4-6	Secondary
2020-2024	1.000	1.000	1.000	1.200

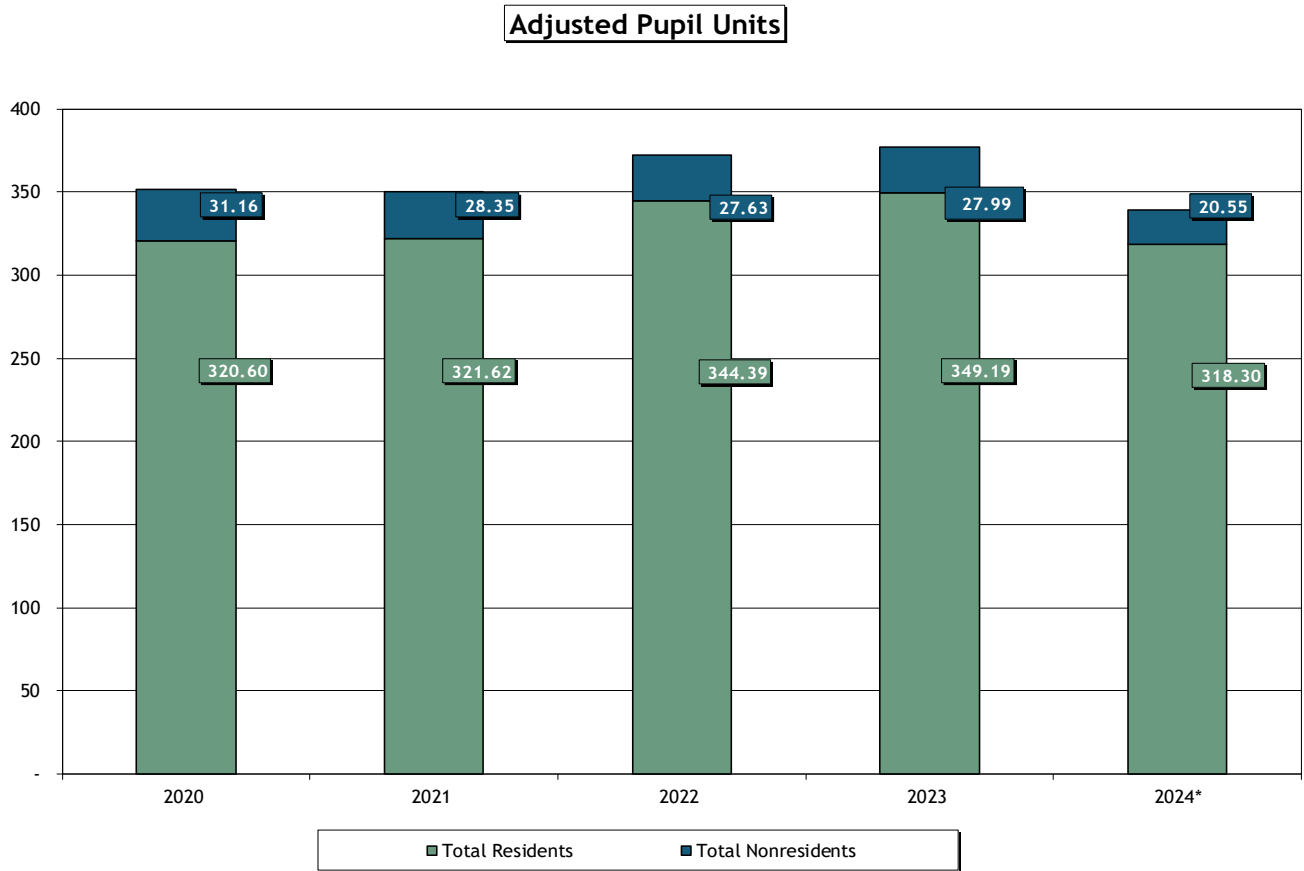
The Pupil Unit Number (PUN) served or adjusted pupil units table below and graph on the following page convert the resident ADM into adjusted pupil unit number data for the past five years taking into consideration the above weighting factors and open enrollment.

PUN	2020	2021	2022	2023	2024*
Residents	452.55	457.49	476.36	477.77	454.75
Resident PUN loss	(131.95)	(135.87)	(131.97)	(128.58)	(136.45)
Nonresident PUN gain	31.16	28.35	27.63	27.99	20.55
Total Adjusted PUN	351.76	349.97	372.02	377.18	338.85

* Estimate

Independent School District No. 118 Financial Analysis

Pupil Units Served



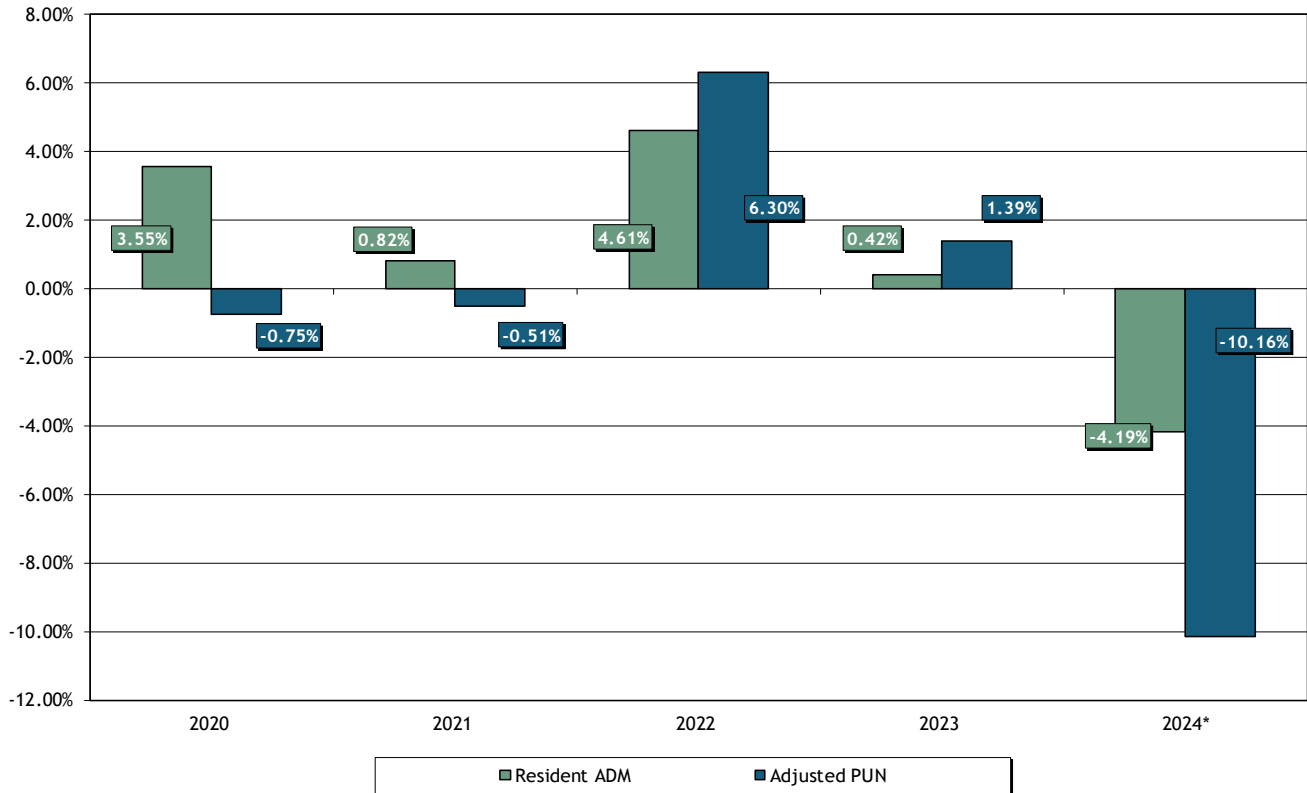
* Estimate

Since 2020, pupil unit numbers have decreased overall by 12.91 units. Approximately 30.0% of the District's resident pupil units are leaving the District through open enrollment. This is partially offset by the 20.55 nonresident pupil units coming into the District. The District continues to experience a loss from open enrollment. This loss increased in 2024 (115.90 units) compared to 2023 (100.59 units). Overall, PUN decreased 38.33 units from 2023 to 2024 as a result of the decrease in the resident pupil unit number and greater loss from open enrollment.

Independent School District No. 118 Financial Analysis

Resident Average Daily Membership and Adjusted Pupil Units

Change in Resident ADM and Adjusted PUN



* Estimate

Independent School District No. 118 Financial Analysis

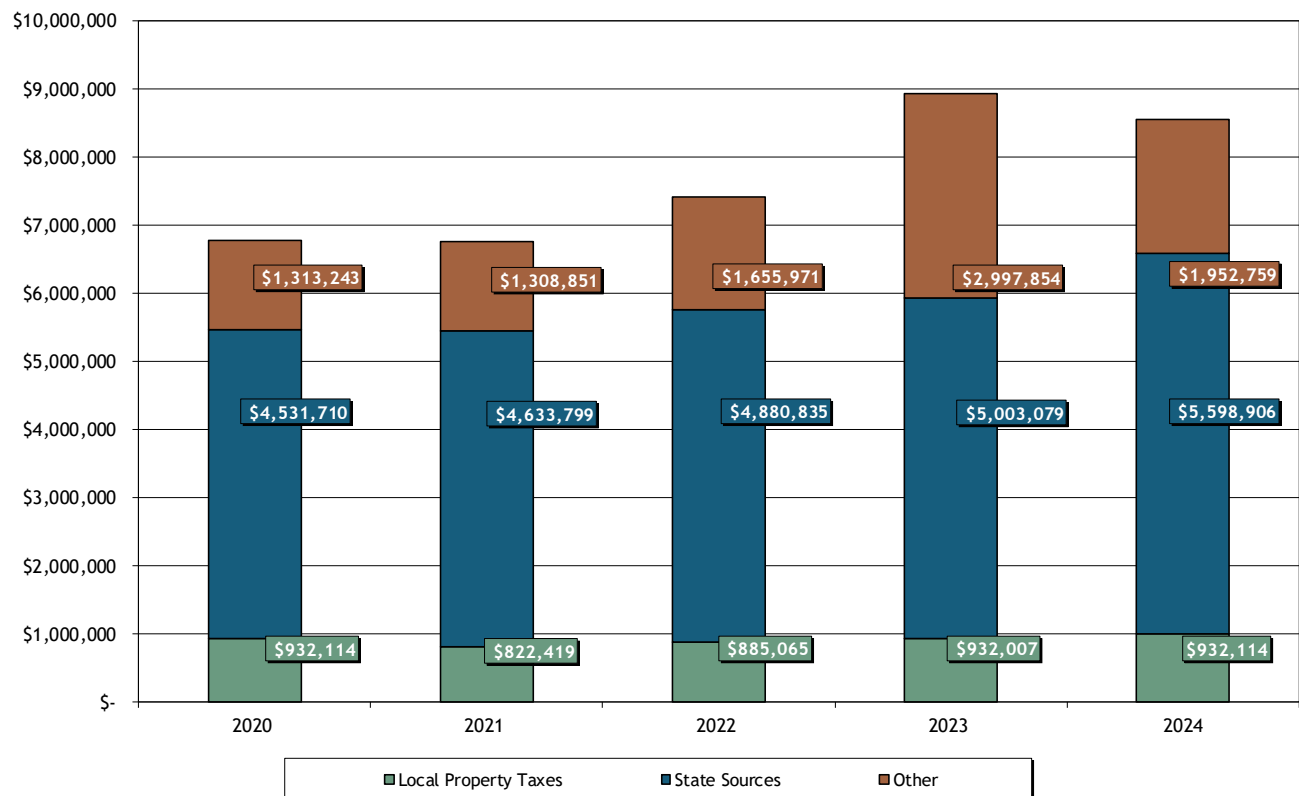
General Fund Sources of Revenue

General Fund sources of revenue are summarized as follows for the last five years:

	2020	2021	2022	2023	2024
Local Property Taxes	\$ 932,114	\$ 822,419	\$ 885,065	\$ 932,007	\$ 996,153
State Sources	4,531,710	4,633,799	4,880,835	5,003,079	5,598,906
Other	1,313,243	1,308,851	1,655,971	2,997,854	1,952,759
Total	\$ 6,777,067	\$ 6,765,069	\$ 7,421,871	\$ 8,932,940	\$ 8,547,818

In total, General Fund revenues decreased \$385,122, or 4.3%, from 2023 to 2024. State sources comprise 65.5% of General Fund total revenue, local taxpayers contributed 11.7% of the funding, and federal and other sources make up the remaining 22.8%. Local property tax revenue increased \$64,146 in 2024 with an increase in the levy for the General Fund. Revenues from state sources increased \$595,827, or 11.9%, mainly due to increases in special education aid and general education compensatory aids. Other local revenues, revenues from federal sources, and sales and other conversion of assets combine to make up other sources of revenues. These revenues decreased by \$1,045,095 due primarily to receiving lesser funds from the Elementary and Secondary School Education Relief Fund (ESSER) in 2024 compared to the prior year.

General Fund Sources of Revenue

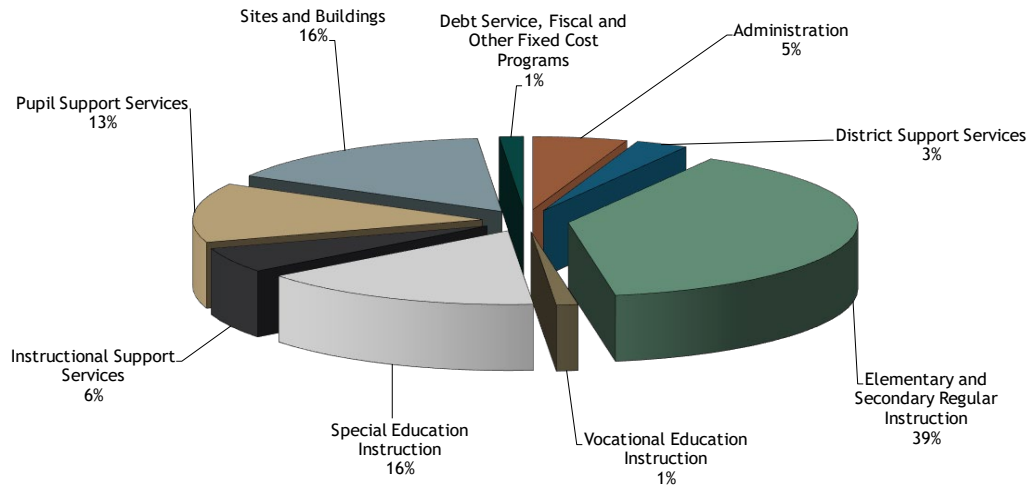


Independent School District No. 118 Financial Analysis

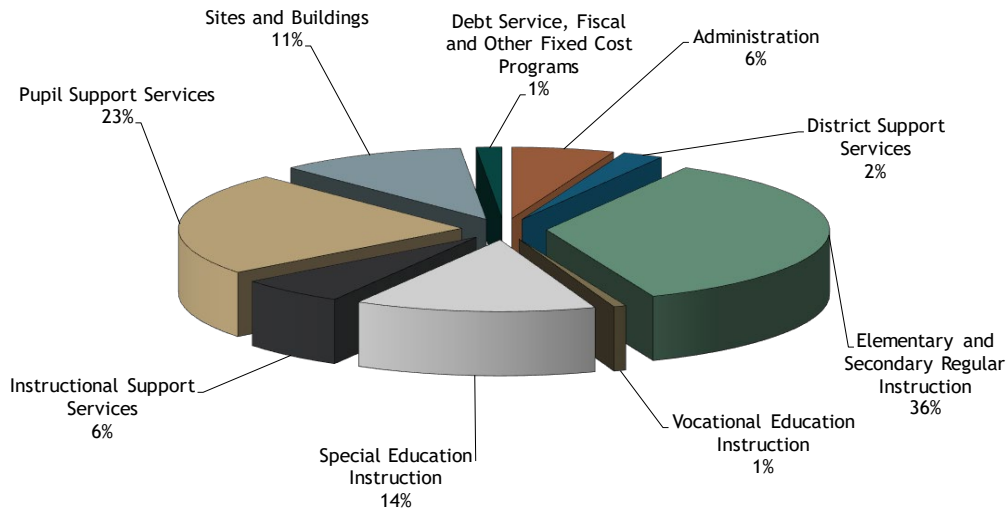
General Fund Expenditures

The graphs below depict the percentage of expenditures by function in the General Fund for years 1899 and 2024. Expenditures decreased by \$443,143, or 4.8%, from 2023 to 2024. The allocation of expenditures amongst programs remained fairly consistent with the prior year, with the exception of pupil support services, which decreased 10% due to higher capital expenditures related to the bus garage construction in 2023.

General Fund Expenditures 2024
\$8,757,207



General Fund Expenditures 2023
\$9,200,350



**Independent School District No. 118
Financial Analysis**

General Fund Budget and Actual

The graph below shows the District's General Fund budget in comparison to the actual revenue and expenditures. The original budget anticipated a deficit of approximately \$53,000, while the final budget anticipated a deficit of approximately \$43,000. At year-end, fund balance decreased by \$111,626 based on operations.

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Over (Under)
	Original	Final		
Revenues				
Local property taxes	\$ 869,776	\$ 1,061,035	\$ 996,153	\$ (64,882)
State sources	5,680,625	5,786,752	5,598,906	(187,846)
Other sources	1,820,507	1,726,845	1,952,759	225,914
Total revenues	8,370,908	8,574,632	8,547,818	(26,814)
Expenditures				
Administration	545,688	423,487	462,666	39,179
District Support Services	261,962	269,585	256,588	(12,997)
Elementary and Secondary Regular Instruction	3,786,835	3,505,484	3,432,048	(73,436)
Vocational Education Instruction	37,403	106,645	105,243	(1,402)
Special Education Instruction	1,198,963	1,380,918	1,392,627	11,709
Instructional Support Services	373,683	378,440	482,784	104,344
Pupil Support Services	837,099	1,092,717	1,143,034	50,317
Sites and Buildings	1,222,819	1,341,302	1,363,641	22,339
Debt Service and Fiscal	159,472	119,472	118,576	(896)
Total expenditures	8,423,924	8,618,050	8,757,207	139,157
Excess of revenues under expenditures	(53,016)	(43,418)	(209,389)	(165,971)
Other Financing Sources	-	-	97,763	97,763
Net change in fund balance	\$ (53,016)	\$ (43,418)	\$ (111,626)	\$ (68,208)

In total, actual revenues were 0.3% under final budgeted revenues. Revenues from other sources were \$225,914 over budget due in part to greater than anticipated revenues from tuition from other districts, medical assistance, and investment earnings. Revenues from State sources were \$187,846 under budget due to general education and special education aids being less than budgeted based on decreased student counts.

Actual expenditures were approximately 1.6% over the final budgeted expenditures. Instructional support services expenditures were over budget by \$104,344 due in large part to the recording of the copier lease of approximately \$94,000, which is offset by the proceeds recorded in the Other Financing Sources section. Elementary and secondary regular instruction was \$73,436 under budget mainly due to the budgeting of additional capital equipment purchases than were incurred during the year within the program. The other expenditure categories were relatively consistent with budgeted amounts.

**Independent School District No. 118
Financial Analysis**

Revenues and Expenditures Per ADM Served for the General Fund

The tables below and the graphs on the following page show a comparison of revenues and expenditures per students (ADM served) by the District and all Minnesota school districts. ADM served includes students enrolled outside the District through tuition agreements as the tuition cost remains with the District.

	2020	2021	2022	2023	2024
Total revenues per student	\$ 20,446	\$ 20,767	\$ 21,063	\$ 25,158	\$ 26,031
State average	13,628	14,612	15,166	15,727	N/A

	2020	2021	2022	2023	2024
Total expenditures per student	\$ 19,874	\$ 21,198	\$ 21,306	\$ 25,858	\$ 26,660
State average	13,313	14,167	15,010	15,730	N/A

Source: *School District Profiles* for 2020-2023; fiscal year 2024 is an estimate.

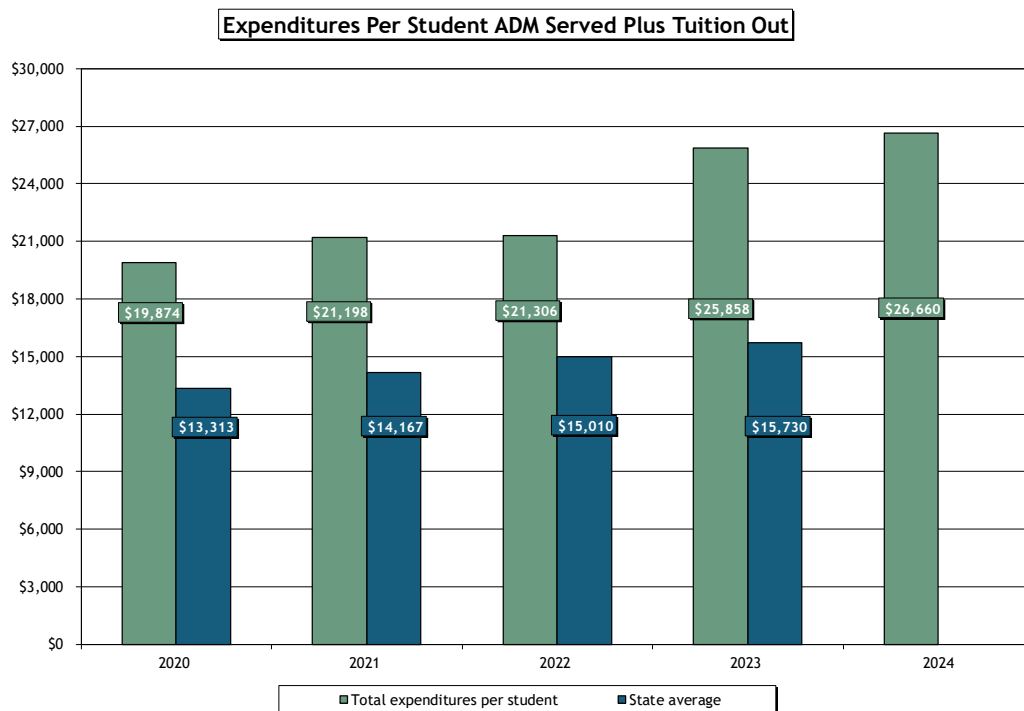
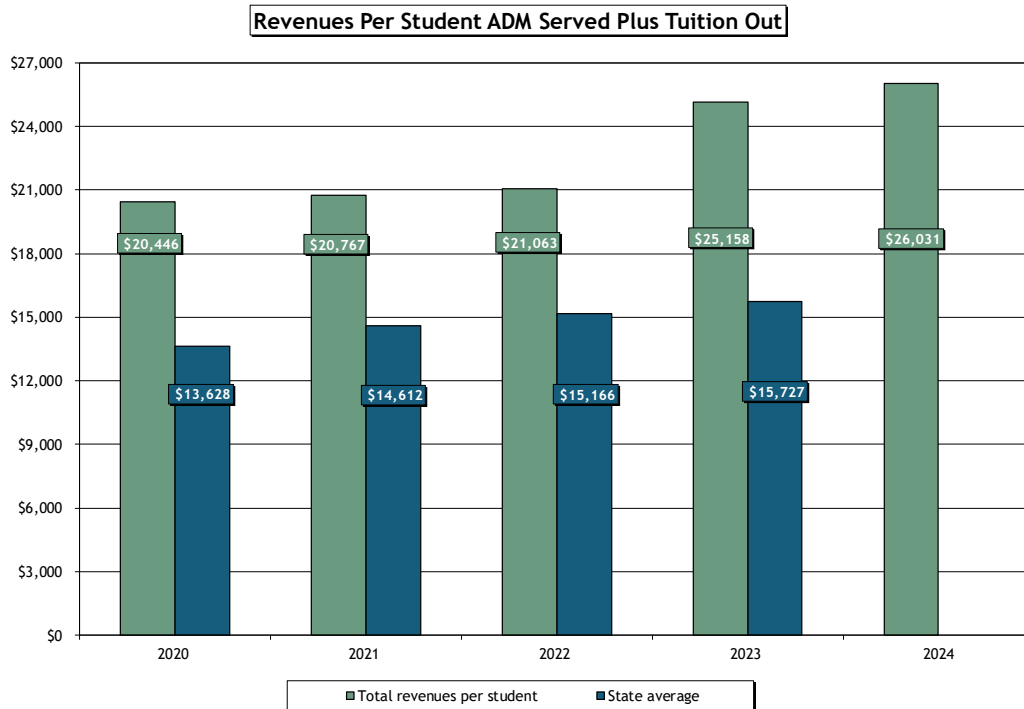
The District's revenues per ADM served have consistently remained above the state average. Revenues per ADM served increased \$873, or 3.5%, from 2023 to 2024 as a result of the decrease in ADM served outweighing the decrease in revenue for the year. The District's revenues per ADM served have increased \$5,585 from 2020 to 2024.

The District saw an increase of \$802, or 3.1% in expenditures per ADM served from 2023 to 2024 due to the decrease in student counts for the year. The District's expenditures per ADM served have increased \$6,786 from 2020 to 2024. The District has been above the overall state average for 2020 through 2023.

The District's revenues per ADM served increased 27.3% over the past five years while expenditures per ADM served increased 34.1% over the same period.

Independent School District No. 118 Financial Analysis

Revenues and Expenditures Per ADM Served



* Source: *School District Profiles* for 2020-2023; fiscal year 2024 is an estimate.

** State average expenditures per ADM served obtained from *School District Profiles*; fiscal year ending 2024 not yet available

**Independent School District No. 118
Financial Analysis**

General Fund Operations

The following table presents five years of comparative operating results for the District's General Fund:

	2020	2021	2022	2023	2024
Revenues	\$ 6,777,067	\$ 6,765,069	\$ 7,421,871	\$ 8,932,940	\$ 8,547,818
Expenditures	6,728,952	7,104,707	7,645,742	9,200,350	8,757,207
Excess of revenues over (under) expenditures	48,115	(339,638)	(223,871)	(267,410)	(209,389)
Other financing sources/uses	145,214	200,298	138,380	19,288	97,763
Fund balance, July 1	1,952,296	2,059,277	1,919,937	1,834,446	1,586,324
Change in accounting principle	47,425	-	-	-	-
Prior period adjustments	(133,773)	-	-	-	-
Fund Balance, June 30	\$ 2,059,277	\$ 1,919,937	\$ 1,834,446	\$ 1,586,324	\$ 1,474,698

Components					
Nonspendable	\$ 17,300	\$ -	\$ 4,628	\$ 52,475	\$ -
Restricted/Reserved for					
Student Activities	69,442	75,717	67,924	66,382	66,758
Scholarships	58,451	53,734	61,374	67,874	75,624
Staff Development	-	-	13,690	12,591	5,911
Learning and Development	2,095	9,960	-	-	-
Literacy Incentive Aid	-	-	-	-	9,258
American Indian Ed Aid	-	-	-	-	(5,625)
Gifted and Talented	24,525	29,061	33,903	38,645	32,781
Teacher Development	10,868	10,749	10,749	10,749	10,749
Basic Skills	44,721	25,270	25,270	25,270	663
School Library Aid	-	-	-	-	28,018
Safe Schools	53,767	(7,007)	3,318	769	5,045
Achievement and Integration	13,068	15,961	14,130	1,876	-
Basic Skills Extended Time	60,235	32,574	3,303	1	-
Medical Assistance	16,014	35,621	83,976	78,904	102,610
Operating Capital	293,374	253,146	215,207	145,280	176,204
Title VII - Impact Aid	1,028	-	-	-	-
Long-term Facilities Maintenance	105,466	32,130	85,639	160,473	194,625
Unassigned	1,288,923	1,353,021	1,211,335	925,035	772,077
Total	\$ 2,059,277	\$ 1,919,937	\$ 1,834,446	\$ 1,586,324	\$ 1,474,698

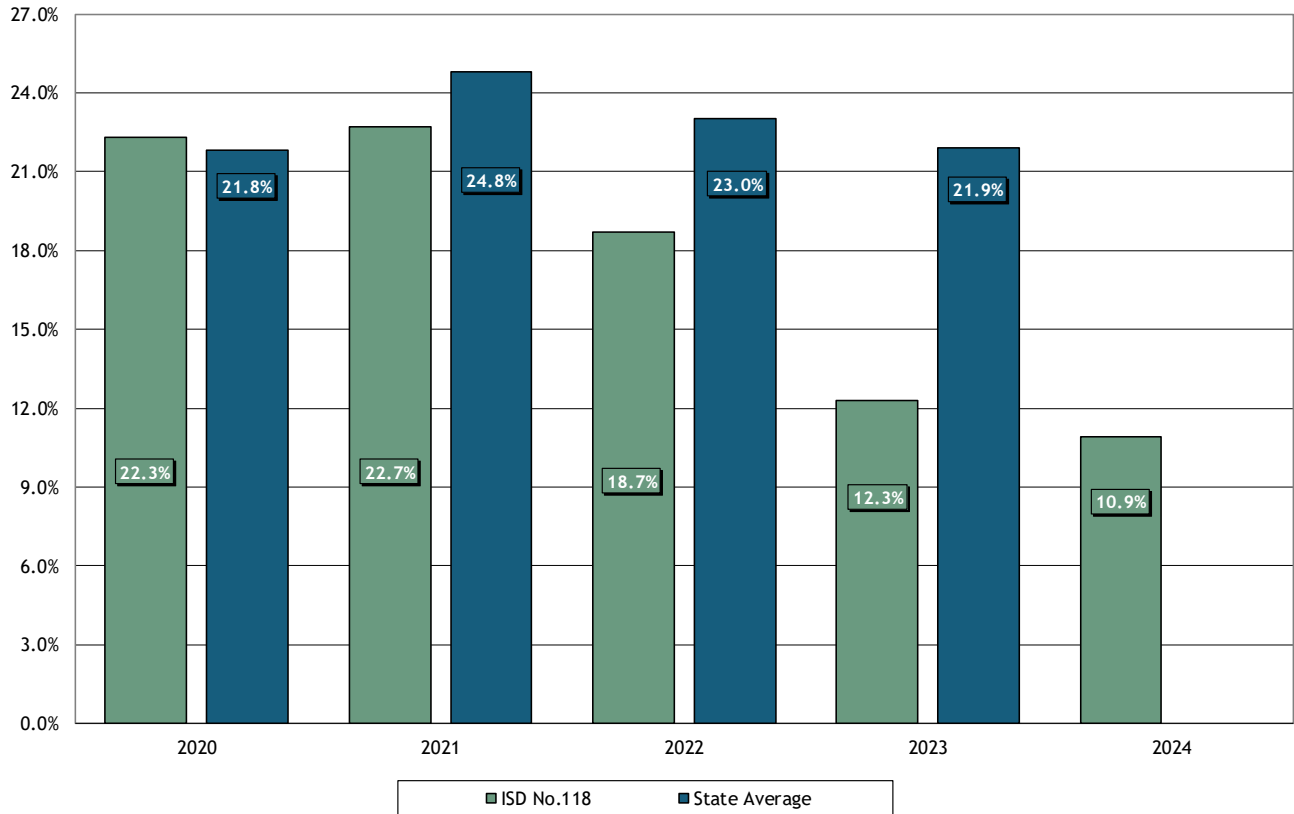
As previously stated, total General Fund revenue decreased 4.3% from 2023 to 2024, while total General Fund expenditures decreased 4.8% during the same time period.

The unassigned portion of the General Fund balance, which is the amount available for future spending, decreased \$152,958 to \$772,077. Expenditures have exceeded revenues in four of the five years shown above, which included the decrease in 2024. The unassigned balance at June 30, 2024, represents a little over one month, or 8.8%, of 2024 expenditures. The District fund balance policy outlines a goal of a minimum unassigned General Fund balance of 15% of the annual budget. At June 30, 2024, the District is not in compliance with the minimum fund balance policy.

Independent School District No. 118 Financial Analysis

General Fund Balance

Unrestricted Fund Balance as a Percent of Unrestricted Expenditures



The above graph shows the total unrestricted fund balance as a percentage of expenditures. The District had been above state averages up until 2021, before falling below the state average in 2021 and the subsequent years. The percentage decreased from 12.3% in 2023 down to 10.9% in 2024.

**Independent School District No. 118
Financial Analysis**

Food Service Fund

The following table presents five years of comparative operating results for the District's Food Service Fund:

For the Year Ended June 30,	2020	2021	2022	2023	2024
Revenues	\$ 290,126	\$ 274,073	\$ 391,501	\$ 321,045	\$ 322,847
Expenditures	266,108	245,824	275,221	294,292	348,988
Excess of revenues over (under) expenditures	24,018	28,249	116,280	26,753	(26,141)
Fund balance, July 1	52,909	76,927	105,176	221,456	248,209
Fund Balance, June 30	\$ 76,927	\$ 105,176	\$ 221,456	\$ 248,209	\$ 222,068

Expenditures in the Food Service Fund exceeded revenues in 2024 for the first time in the past five years, with expenditures outweighing revenues by \$26,141. From 2023 to 2024, food service revenues increased 0.6% and expenditures increased 18.6% due primarily to capital equipment purchases made in 2024. While the fund has seen a surplus in four of the last five years presented, the District should continue to monitor this fund to ensure revenues are covering the cost of operations.

Community Service Fund

The following table presents five years of comparative operating results for the District's Community Service Fund:

For the Year Ended June 30,	2020	2021	2022	2023	2024
Revenues	\$ 222,581	\$ 232,498	\$ 213,906	\$ 254,751	\$ 259,453
Expenditures	195,453	237,925	262,161	360,003	271,550
Excess of revenues over (under) expenditures	27,128	(5,427)	(48,255)	(105,252)	(12,097)
Fund balance, July 1	239,555	266,683	261,256	213,001	107,749
Fund Balance, June 30	\$ 266,683	\$ 261,256	\$ 213,001	\$ 107,749	\$ 95,652

Components

Restricted for					
ECFE	\$ 127,478	\$ 60,712	\$ 56,814	\$ 40,518	\$ 43,907
Community Education	84,291	94,832	79,452	59,463	33,978
School Readiness	38,086	65,041	64,404	7,768	17,767
Community Service	16,828	40,671	12,331	-	-
Total	\$ 266,683	\$ 261,256	\$ 213,001	\$ 107,749	\$ 95,652

Expenditures exceeded revenues in the Community Service Fund with a deficit of \$12,097 in 2024. During the year, revenues increased 1.9% while expenditures decreased 24.6%. Expenditures decreased in 2024 due to having more spending in 2023 for the outdoor classroom. The result of operations was a decrease in fund balance down to \$95,652. All components of fund balance remain positive at year end for the Community Service Fund.

Independent School District No. 118 Legislative Summary

The following is a brief summary of current legislative changes and issues affecting the funding of Minnesota school districts. More detailed and extensive summaries are available from the Minnesota Department of Education (MDE).

American Indian Education Aid

The period in which this aid can be carried over has been revised from six months to one year to be consistent with district financial reporting. Permanent School Fund Supplemental Aid is set at \$40,000 in 2025 for tribal contract schools.

American Rescue Plan (ARP) Act

The ARP Act was signed into law on March 11, 2021, and focuses on returning to, and maintaining, safe in-person learning for all students.

The ARP includes \$1.3 billion for E-12 education in ESSER funds for Minnesota to help schools returning to, and maintaining, safe in-person learning for all students. Per the federal law, 90% of these funds have been allocated to eligible districts and charter schools. 9.5% of these funds are for flexible use by each state education agency to create a plan to meet the needs of students. Funds are eligible for spending through September 30, 2024.

Area Learning Center (ALC) Transportation Aid

ALC transportation aid reimburses school districts for costs associated with transportation of students to and from an ALC program. School districts can apply for this new funding stream for 2024 and beyond. Allowable recipients for this aid have been modified to include cooperative units that provide their own transportation for ALCs.

Basic Alternative Teacher Compensation Aid (Q-Comp)

The total cap for basic alternative teacher compensation aid increased from \$88,118,000 to \$88,461,000 for 2024 and 2025, and \$89,486,000 for 2026 and beyond. Unspent "Q Comp" funds must be reserved in a restricted fund balance and used only for their intended purpose.

Basic General Education Aid

The formula allowance for 2024 was set at \$7,138 and for 2025, the formula allowance increases to \$7,281, which is a 2% increase over 2024. For fiscal years 2026 and beyond, the actual increase will be equal to the Consumer Price Index - Urban with a floor of 2% and a cap of 3%.

Basic Skills Revenue

School districts are permitted to execute a one-time transfer of restricted balance sheet funds into another restricted balance sheet that is in alignment with uses.

Charter School Lease Aid Review

The Commissioner may develop a system of analyzing charter school lease aid applications. The system will support consistency in applications and allow for the evaluation of the financial viability of multiple charter school leases.

Compensatory Education Revenue

The compensatory allowance for 2024 was updated and corresponds to increases in the basic formula allowance. A hold-harmless provision has been added for 2025 so that compensatory revenue for each site is the greater of its calculated revenue for 2025 or the 2024 actual revenue.

**Independent School District No. 118
Legislative Summary**

English Learner Aid and Cross Subsidy

For 2024-2026, aid is \$1,228 times the greater of 20 or total English learner ADM and \$436 times English learner pupil units (concentration). For 2027, this increases to \$1,775 times the greater of 20 or total English learner ADM and \$4630 times English learner pupil units (concentration), and 25% Cross Subsidy Aid Reduction based on second prior year qualifying services.

Facilities

Districts subject to non-voter approved building projects that require a review and comment do not need to publish or hold a public hearing on the results of the review and comment except districts eligible for non-voter construction projects under *Minnesota Statutes* § 126C.40, subd. 6 must hold a public meeting within 45 days of a review and comment decision. The dates of publication of review and comment have been changed to at least 48 days and not more than 70 days before a referendum. Prior legislation was not more than 60 days before a referendum.

Food Service Fund

Lunchroom furniture, including tables and chairs used by pupils to eat, were added as an eligible expense in the food service fund if a surplus exists for three consecutive years.

Local Optional Revenue

The second-tier equalization threshold for 2024 remained at \$510,000 before increasing to \$587,244 for 2025, \$642,038 for 2026, and \$671,345 for 2027 and later.

Paraprofessionals

For the 2024-2025 school year, districts are required to provide 6 hours of training and may be reimbursed for up to 6 hours. A separate payment equal to 2 hours of the district average wage rate will be made. Consultation with the union representative must be made before planning required trainings.

Special education paraprofessionals employed and paid with special education funding during 2024 may continue to be paid with State special education fund (not federal) for 2025 if they meet competences 4 and 9 in the competency grid or are enrolled in a qualifying training and testing program.

MDE and the Professional Educator Licensing and Standards Board (PELSB) are required to review paraprofessional qualifications.

Pension Bill and Pension Adjustment Revenue

The pension adjustment rate for districts (besides ISD No. 625, St. Paul) is 1.25% for fiscal years 2024 and 2025 and 2.0% for fiscal year 2026 and 2027. For fiscal year 2028 and later, pension adjustment revenue must not exceed the fiscal year 2027 amount, and the revenue will be prorated, as necessary.

Special Education Aid

The Special Education Cross Subsidy Reduction Aid paid to districts increased from 6.43% to 44% beginning in 2024. A further increase to 50% begins in 2027.

Student Support Personnel Aid

Districts and charters may retain unspent aid in a restricted fund balance, limited to the amount of the prior year's aid allocation.

**Independent School District No. 118
Legislative Summary**

Student Teacher Stipend Pilot Program

Funding of \$6,543,000 has been approved for 8 teacher preparation programs to provide student teachers placed in Minnesota schools during the 2024-2025 school year. Stipends should be awarded at approximately \$6,880 per student teacher.

Unemployment Insurance Aid

Effective May 28, 2023, certain non-certified hourly school workers may qualify for "between term" summer unemployment benefits. A new aid has been created to reimburse districts for between term unemployment insurance costs, which are not eligible for levy reimbursement. The total aid available is \$135 million in fiscal year 2024 and is available until fiscal year 2027 or depletion. This aid now required to be paid on a 90/10 basis.

Voluntary Prekindergarten (VPK)

VPK seats were increased to 12,360 in 2025 using a \$50 million set aside from 2023. Minneapolis and St. Paul districts are individual regions for purposes of seat allocations, so the allocations of other regions are not impacted by this change. Districts were notified of the new allocation by July 1, 2024.

Independent School District No. 118
Emerging Issues

Executive Summary

The following is an executive summary of financial and business-related updates to assist you in staying current on emerging issues in accounting and finance. This summary will give you a preview of the new standards that have been recently issued and what is on the horizon for the near future. The most recent and significant updates include:

- ◆ **Accounting Standard Update - GASB Statement No. 101 - *Compensated Absences***
GASB has issued GASB Statement No. 101 relating to accounting and financial reporting for compensated absences. The unified recognition and measurement model in this Statement will result in a liability for compensated absences that more appropriately reflects when a government incurs an obligation. In addition, the model can be applied consistently to any type of compensated absence and will eliminate potential comparability issues between governments that offer different types of leave.
- ◆ **Accounting Standard Update - GASB Statement No. 102 - *Certain Risk Disclosures***
GASB has issued GASB Statement No. 102 relating to risk disclosures. The disclosures will provide users with timely information regarding certain concentrations or constraints and related events that have occurred or have begun to occur that make a government vulnerable to a substantial impact.
- ◆ **Accounting Standard Update - GASB Statement No. 103 - *Financial Reporting Model Improvements***
GASB has issued GASB Statement No. 103 relating to changes in financial reporting requirements. The changes provide clarity, enhance the relevance of information, provide more useful information for decision-making, and provide for greater comparability amongst government entities.

The following are extensive summaries of the current updates. As your continued business partner, we are committed to keeping you informed of new and emerging issues. We are happy to discuss these issues with you further and their applicability to your District.

**Independent School District No. 118
Emerging Issues**

Accounting Standard Update - GASB Statement No. 101 - *Compensated Absences*

The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures.

This Statement requires that liabilities for compensated absences be recognized for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means. A liability should be recognized for leave that has not been used if (a) the leave is attributable to services already rendered, (b) the leave accumulates, and (c) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. Leave is attributable to services already rendered when an employee has performed the services required to earn the leave. Leave that accumulates is carried forward from the reporting period in which it is earned to a future reporting period during which it may be used for time off or otherwise paid or settled. In estimating the leave that is more likely than not to be used or otherwise paid or settled, a government should consider relevant factors such as employment policies related to compensated absences and historical information about the use or payment of compensated absences. However, leave that is more likely than not to be settled through conversion to defined benefit postemployment benefits should not be included in a liability for compensated absences.

This Statement requires that a liability for certain types of compensated absences - including parental leave, military leave, and jury duty leave - not be recognized until the leave commences. This Statement also requires that a liability for specific types of compensated absences not be recognized until the leave is used.

This Statement also establishes guidance for measuring a liability for leave that has not been used, generally using an employee's pay rate as of the date of the financial statements. A liability for leave that has been used but not yet paid or settled should be measured at the amount of the cash payment or noncash settlement to be made. Certain salary-related payments that are directly and incrementally associated with payments for leave also should be included in the measurement of the liabilities.

With respect to financial statements prepared using the current financial resources measurement focus, this Statement requires that expenditures be recognized for the amount that normally would be liquidated with expendable available financial resources.

This Statement amends the existing requirement to disclose the gross increases and decreases in a liability for compensated absences to allow governments to disclose only the net change in the liability (as long as they identify it as a net change). In addition, governments are no longer required to disclose which governmental funds typically have been used to liquidate the liability for compensated absences.

GASB Statement No. 101 is effective for fiscal years beginning after December 15, 2023. Earlier application is encouraged.

Information provided above was obtained from www.gasb.org.

**Independent School District No. 118
Emerging Issues**

Accounting Standard Update - GASB Statement No. 102 - *Certain Risk Disclosures*

The objective of this Statement is to provide users of government financial statements with information about risks related to a government's vulnerabilities due to certain concentrations or constraints that is essential to their analyses for making decisions or assessing accountability.

This Statement provides definitions for concentration and constraint. A concentration is a lack of diversity related to an aspect of a significant inflow of resources or outflow of resources. A constraint is a limitation imposed on a government by an external party or by formal action of the government's highest level of decision-making authority.

This Statement requires a government to assess whether a concentration or constraint could present a risk of financial difficulty. The District will need to make a disclosure in the notes to the financial statements if all three of the following criteria are true:

- ◆ The District knows about the concentration or constraint prior to financial statement issuance.
- ◆ The concentration or constraint makes the District is vulnerable to risk of a substantial impact.
- ◆ An event or events associated with the concentration or constraint that could cause a substantial impact have either (1) happened; (2) started to happen; or (3) are more likely than not to start happening within 12 months of the financial statements being issued.

If a government determines the above criteria for disclosure have been met, it should disclose information in notes to financial statements in sufficient detail to enable users of financial statements to understand the nature of the circumstances disclosed and the government's vulnerability to the risk of a substantial impact. Disclosures are required for the government as a whole as well as any opinion unit in the financial statements that includes outstanding revenue debt. Disclosures can be combined to avoid unnecessary duplication (e.g., a subsequent event footnote).

GASB Statement No. 102 is effective for fiscal years beginning after June 15, 2024. Earlier application is encouraged.

Information provided above was obtained from www.gasb.org.

**Independent School District No. 118
Emerging Issues**

Accounting Standard Update - GASB Statement No. 103 - *Financial Reporting Model Improvements*

The objective of this Statement is to improve key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability. This Statement also addresses certain application issues.

This Statement addresses 5 areas of the financial statements (1) Management's Discussion and Analysis (MD&A), (2) Unusual or Infrequent Items, (3) Presentation of the Proprietary Fund Statement of Revenues, Expenses, and Changes in Fund Net Position, (4) Major Component Unit Information, and (5) Budgetary Comparison Information.

This Statement continues the requirement that the MD&A precede the basic financial statements as part of the Required Supplementary Information (RSI). This Statement requires that the information presented in MD&A be limited to the related topics discussed in five sections: (1) Overview of the Financial Statements, (2) Financial Summary, (3) Detailed Analyses, (4) Significant Capital Asset and Long-Term Financing Activity, and (5) Currently Known Facts, Decisions, or Conditions. The Statement stresses that detailed analyses should explain why balances and results of operations changed, rather than stating amounts and "boilerplate" discussions.

This Statement describes unusual or infrequent items as transactions and other events that are either unusual in nature or infrequent in occurrence. Furthermore, governments are required to display the inflows and outflows related to each unusual or infrequent item separately as the last presented flow(s) of resources prior to the net change in resource flows in the government-wide, governmental fund, and proprietary fund statements of resource flows.

This Statement requires that the proprietary fund statement of revenues, expenses, and changes in fund net position continue to distinguish between operating and nonoperating revenues and expenses. The Statement provides clarification regarding operating and nonoperating revenues and expenses. Also, this Statement requires that a subtotal for operating income (loss) and noncapital subsidies be presented before reporting other nonoperating revenues and expenses.

This Statement requires governments to present each major component unit separately in the reporting entity's statement of net position and statement of activities if it does not reduce the readability of the statements. If the readability of those statements would be reduced, combining statements of major component units should be presented after the fund financial statements.

This Statement requires governments to present budgetary comparison information using a single method of communication - RSI. Governments also are required to present (1) variances between original and final budget amounts and (2) variances between final budget and actual amounts. An explanation of significant variances is required to be presented in notes to RSI.

GASB Statement No. 103 is effective for fiscal years beginning after June 15, 2025. Earlier application is encouraged.

Information provided above was obtained from www.gasb.org.

**Independent School District No. 118
Remer, Minnesota**

Basic Financial Statements

June 30, 2024

**Independent School District No. 118
Table of Contents**

Board of Education and Administration	1
Independent Auditor's Report	3
Management's Discussion and Analysis	7
Basic Financial Statements	
Government-Wide Financial Statements	
Statement of Net Position	18
Statement of Activities	19
Fund Financial Statements	
Balance Sheet - Governmental Funds	20
Reconciliation of the Balance Sheet to the Statement of Net Position - Governmental Funds	23
Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds	24
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities - Governmental Funds	26
Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - General Fund	27
Statement of Fiduciary Net Position	28
Statement of Changes in Fiduciary Net Position	28
Notes to Basic Financial Statements	29
Required Supplementary Information	
Schedule of Changes in Total OPEB Liability and Related Ratios	64
Schedule of District's and Non-Employer Proportionate Share of Net Pension Liability - General Employees Retirement Fund	66
Schedule of District's and Non-Employer Proportionate Share of Net Pension Liability - TRA Retirement Fund	66
Schedule of District Contributions - General Employees Retirement Fund	67
Schedule of District Contributions - TRA Retirement Fund	67
Notes to the Required Supplementary Information	68
Supplementary Information	
Combining Balance Sheet - Nonmajor Governmental Funds	76
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Governmental Funds	77
Uniform Financial Accounting and Reporting Standards Compliance Table	78
Schedule of Expenditures of Federal Awards	79
Notes to the Schedule of Expenditures of Federal Awards	80
Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Basic Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	81
Report on Compliance for each Major Federal Program and on Internal Control over Compliance by the Uniform Guidance	83

**Independent School District No. 118
Table of Contents**

Schedule of Findings and Questioned Costs in Accordance with the Uniform Guidance	86
Minnesota Legal Compliance	89

**Independent School District No. 118
Board of Education and Administration
June 30, 2024**

<u>Board of Education</u>	<u>Position</u>
Marc Ruyak	Chairperson
Bill Wake	Vice Chairperson
Linda Knox	Clerk
Tyler Seifert	Treasurer
Aaron Ammerman	Director
Terri Nystrom	Director
Seth Robison	Director
<u>Administration</u>	
Mary Yakibchuk	Interim Superintendent

(THIS PAGE LEFT BLANK INTENTIONALLY)



Independent Auditor's Report

To the School Board
Independent School District No. 118
Remer, Minnesota

Report on the Audit of the Financial Statements

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Independent School District No. 118, Remer, Minnesota, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the Table of Contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Independent School District No. 118, as of June 30, 2024, and the respective changes in financial position and the budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Independent School District No. 118 and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

The management of Independent School District No. 118 is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, which follows this report letter, and Required Supplementary information as listed in the Table of Contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Government Accounting Standards Board (GASB), who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the Required Supplementary Information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The accompanying supplementary information identified in the Table of Contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. The Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by *Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and is also not a required part of the basic financial statements.

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information and the Schedule of Expenditures of Federal Awards 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 October 30, 2024, 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 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.

Bogenkoff, Ltd.

St. Cloud, Minnesota
October 30, 2024

(THIS PAGE LEFT BLANK INTENTIONALLY)

Independent School District No. 118 Management Discussion and Analysis

This section of Independent School District No. 118's annual financial report presents our discussion and analysis of the District's financial performance during the fiscal year that ended on June 30, 2024. Please read it in conjunction with the District's financial statements, which immediately follows this section.

Financial Highlights

Key financial highlights for fiscal year 2023-2024 include the following:

- ◆ Total General Fund revenues were \$8,547,818 and total General Fund expenditures were \$8,757,207 for the fiscal year ended June 30, 2024. Total revenues and expenditures for all governmental funds combined were \$10,914,010 and \$11,526,685, respectively.
- ◆ The total fund balance in the General Fund decreased by \$111,626 to \$1,474,698. The unassigned fund balance in the General Fund decreased by \$152,958 to \$772,077. Total General Fund revenues were 0.3% lower than the final budget, and total General Fund expenditures were 1.6% higher than the final budget.
- ◆ The total fund balance in the Food Service Fund decreased by \$26,141 to \$222,068 with revenue of \$322,847 and expenditures of \$348,988.
- ◆ Community Service programs offered by the District generated revenue of \$259,453 and expenditures of \$271,550 for the fiscal year. The total fund balance in the Community Services fund is \$95,652.
- ◆ The District has general obligation bonded debt and financed purchase principal outstanding in the amount of \$20,540,618 as of June 30, 2024. This is a decrease of \$1,149,271 from the previous fiscal year end.
- ◆ Net position of governmental activities increased by \$619,916 for the fiscal year. The total expense of governmental activities was \$10,306,297. Program revenues totaled \$4,009,611 and general revenues totaled \$6,916,602.

Overview of the Financial Statements

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

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

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

Independent School District No. 118 Management Discussion and 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, deferred outflows of resources, liabilities, and deferred inflows of resources. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

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

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

In the district-wide financial statements the District's activities are shown as Governmental activities:

- ◆ Governmental Activities - Most of the District's basic services are included here, such as regular and special education, transportation, administration, food services and community education. Property taxes and state aids finance most of these activities.

Fund Financial Statements

The fund financial statements provide more detailed information about the District's funds - focusing on its most significant or "major" funds - not the District as a whole. Funds are accounting devices the District uses to keep track of specific sources of funding and spending on particular programs:

- ◆ Some funds are required by State law and by bond covenants.
- ◆ The District establishes other funds to control and manage money for particular purposes.

The District has two kinds of funds:

- ◆ **Governmental Funds** - Most of the District's basic services are included in governmental funds, which generally focus on (1) how cash and other financial assets that can readily be converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental funds statements provide a detailed short-term view that helps to determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs. Because this information does not encompass the additional long-term focus of the district-wide statements, we provide additional information at the bottom of the governmental funds statements that explain the relationship (or differences) between them.

**Independent School District No. 118
Management Discussion and Analysis**

Fund Financial Statements (Continued)

- ◆ **Fiduciary Funds** - The District is the trustee, or fiduciary, for assets that belong to others, such as the Custodial Fund for scholarships. 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. All of the District's fiduciary activities are reported in a separate statement of fiduciary net position and a statement of changes in fiduciary net position. We exclude these activities from the district-wide financial statements because the District cannot use these assets to finance its operations.

Financial Analysis of the District as a Whole

Net Position

The District's combined net position from Governmental activities was \$13,660,220 on June 30, 2024 (See Table A-1). Total assets and deferred outflows of resources decreased by \$789,134 or 1.8%. Capital assets decreased by \$203,012 as the District's depreciation expense exceeded capital outlay expenses in the current fiscal year. Total liabilities decreased by \$980,303 or 3.5%.

**Table A-1
Net Position - Governmental Activities**

	Year Ended 2024	Year Ended 2023
Assets		
Current and other assets	\$ 5,841,339	\$ 6,097,423
Capital assets	37,102,954	37,305,966
Total assets	<u>42,944,293</u>	<u>43,403,389</u>
Deferred Outflows of Resources	<u>1,396,207</u>	<u>1,726,245</u>
Total assets and deferred outflows of resources	<u>\$ 44,340,500</u>	<u>\$ 45,129,634</u>
Liabilities		
Other liabilities	\$ 1,305,522	\$ 1,123,455
Long-term liabilities	26,338,547	27,500,917
Total liabilities	<u>\$ 27,644,069</u>	<u>\$ 28,624,372</u>
Deferred Inflows of Resources	<u>\$ 3,036,211</u>	<u>\$ 3,464,958</u>
Net Position		
Net investment in capital assets	\$ 16,702,668	\$ 16,215,840
Restricted	1,107,965	1,008,531
Unrestricted	<u>(4,150,413)</u>	<u>(4,184,067)</u>
Total net position	<u>\$ 13,660,220</u>	<u>\$ 13,040,304</u>

**Independent School District No. 118
Management Discussion and Analysis**

Financial Analysis of the District as a Whole (Continued)

Changes in Net Position

The District's total revenues were \$10,926,213 for the year ended June 30, 2024. Property taxes and state formula aid accounted for 62% of total revenue for the year (See Figure A-1). 37% of total revenue came from program revenues.

The total cost of all programs and services was \$10,306,297. The District's expenses are predominantly related to educating and caring for students (See Figure A-2). The purely administrative activities of the District accounted for just 4.3% of total costs.

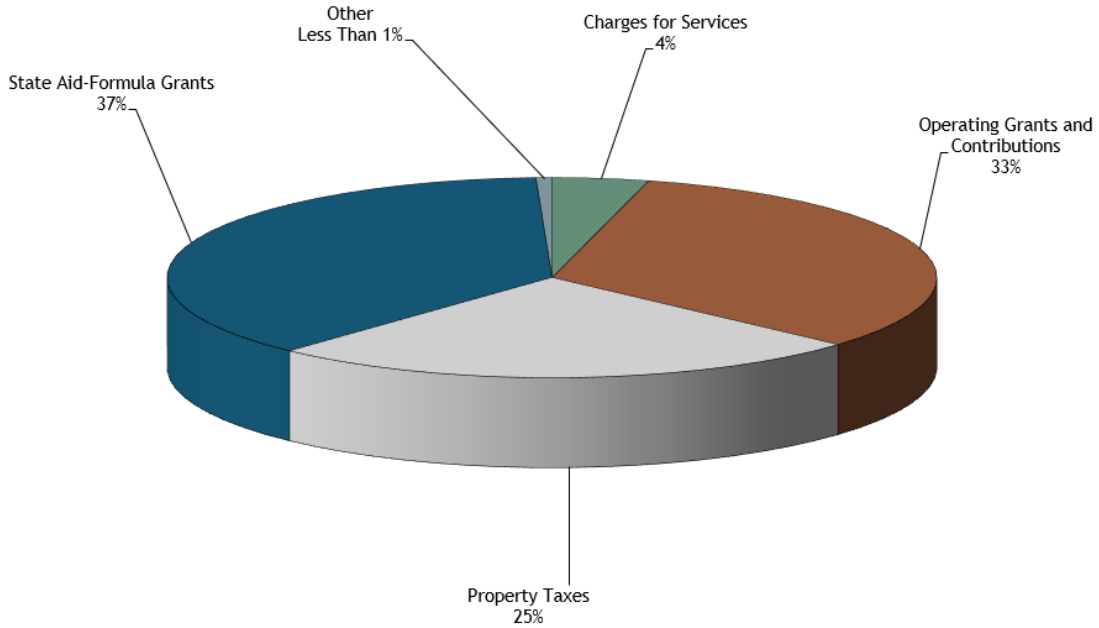
**Table A-2
Change in Net Position**

	Year Ended 2024	Year Ended 2023
Revenues		
Program revenues		
Charges for services	\$ 444,046	\$ 345,577
Operating grants and contributions	3,565,565	4,455,195
General revenues		
Property taxes	2,754,927	2,564,867
State aid-formula grants	4,088,875	3,797,359
Investment earnings	72,800	13,553
Total revenues	10,926,213	11,176,551
Expenses		
Administration	445,447	371,020
District support services	192,052	218,408
Elementary and secondary regular instruction	3,159,689	2,687,255
Vocational education instruction	101,427	54,439
Special education instruction	1,341,705	1,120,622
Instructional support services	479,095	520,353
Pupil support services	1,058,701	856,658
Sites and buildings	1,048,948	929,311
Fiscal and other fixed cost programs	54,858	72,324
Food service	349,247	293,850
Community education and services	268,829	306,517
Unallocated depreciation	1,183,822	1,215,385
Interest and fiscal charges on long-term debt	622,477	675,395
Total expenses	10,306,297	9,321,537
Increase (decrease) in net position	619,916	1,855,014
Net Position		
Net position - beginning	13,040,304	11,185,290
End of year	\$ 13,660,220	\$ 13,040,304

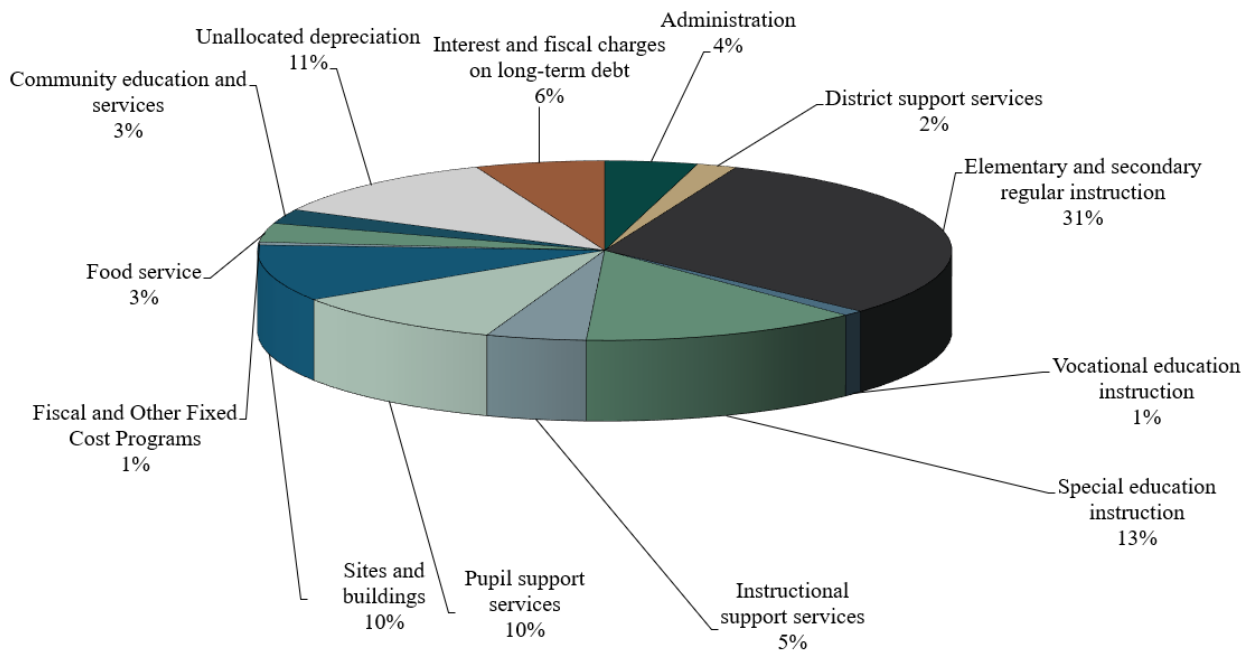
**Independent School District No. 118
Management Discussion and Analysis**

Financial Analysis of the District as a Whole (Continued)

**Figure A-1
Source of Revenues for Fiscal Year 2024**



**Figure A-2
Expenses for Fiscal Year 2024**



**Independent School District No. 118
Management Discussion and Analysis**

Financial Analysis of the District as a Whole (Continued)

- ◆ The net cost of all governmental activities was \$6,296,686. This was a decrease of \$1,775,921 when compared to the previous year.
- ◆ The federal and state governments subsidized certain programs with grants and contributions of \$3,565,565.
- ◆ A good portion of the District's costs, \$6,843,802, were paid for by District taxpayers and state aid formula grants from the State of Minnesota.

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

	Total Cost of Services		Net Cost of Services	
	2024	2023	2024	2023
Administrative	\$ 445,447	\$ 371,020	\$ 257,420	\$ 103,819
District support services	192,052	218,408	192,052	218,219
Elementary and secondary regular instruction	3,159,689	2,687,255	2,095,508	1,683,446
Vocational education instruction	101,427	54,439	57,678	19,308
Special education instruction	1,341,705	1,120,622	241,818	161,082
Instructional support services	479,095	520,353	269,796	333,524
Pupil support services	1,058,701	856,658	626,143	(943,394)
Sites and buildings	1,048,948	929,311	608,778	926,367
Fiscal and other fixed cost programs	54,858	72,324	43,358	62,324
Food service	349,247	293,850	26,400	(27,195)
Community education and services	268,829	306,517	71,436	92,485
Unallocated depreciation	1,183,822	1,215,385	1,183,822	1,215,385
Interest and fiscal charges on long-term debt	622,477	675,395	622,477	675,395
Total	<u>\$ 10,306,297</u>	<u>\$ 9,321,537</u>	<u>\$ 6,296,686</u>	<u>\$ 4,520,765</u>

Financial Analysis of the District's Funds

The financial performance of the District as a whole is reflected in its governmental funds as well. As the District completed the year, its governmental funds reported a combined fund balance of \$2,356,658, which is a decrease of \$514,912 from the prior year ending fund balance. Revenues for the District's governmental funds were \$10,914,010, total expenditures were \$11,526,685, and other sources and uses provided \$97,763.

The fund balance of the General Fund decreased by \$111,626 based on current year operations. The operations of the other governmental funds: Food Service, Community Service, Building Construction, and Debt Service funds resulted in a decrease in fund balance of \$403,286

General Fund

The General Fund includes the primary operations of the District in providing educational services to students from early childhood through grade 12 including pupil transportation activities and operating capital expenditures.

**Independent School District No. 118
Management Discussion and Analysis**

General Fund (Continued)

The following schedule presents a summary of General Fund Revenues.

**Table A-4
General Fund Revenues**

	Year Ended		Increase (Decrease)
	June 30, 2024	June 30, 2023	
Local property taxes	\$ 996,153	\$ 932,007	\$ 64,146
Revenue from state sources	5,598,906	5,003,079	595,827
Revenue from federal sources	1,385,150	2,553,744	(1,168,594)
Other	567,609	444,110	123,499
Total	\$ 8,547,818	\$ 8,932,940	\$ (385,122)

Total General Fund revenue of \$8,547,818 decreased by \$385,122, or 4.3%, compared to the previous year. Basic general education revenue is determined by the state per student funding formula and consists of state aid revenue. Other state-authorized revenue including excess levy referendum and operating capital involve an equalized mix of property tax and state aid revenue. The mix of property tax and state aid can change significantly from year to year without any net change of revenue.

The following schedule presents a summary of General Fund expenditures.

**Table A-5
General Fund Expenditures**

	Year Ended		Increase (Decrease)
	June 30, 2024	June 30, 2023	
Salaries	\$ 4,382,129	\$ 4,109,041	\$ 273,088
Employee benefits	1,407,108	1,243,357	163,751
Purchased services	1,389,071	1,420,739	(31,668)
Supplies and materials	736,687	621,326	115,361
Capital expenditures	688,977	1,663,251	(974,274)
Debt service expenditures	63,718	62,651	1,067
Other expenditures	89,517	79,985	9,532
Total	\$ 8,757,207	\$ 9,200,350	\$ (443,143)

Independent School District No. 118 Management Discussion and Analysis

General Fund (Continued)

The total General Fund expenditures of \$8,757,207 was a decrease of \$443,143, or 4.8%, from the prior year. Capital expenditure costs decreased by \$974,274, or 58.6%, from the prior year based on the amount of building and construction expenditures.

In 2023-2024, General Fund revenues were less than expenditures by \$209,389, which was \$165,971 worse than the final budget. Revenue received was \$26,814 lower than budgeted, and expenditures were \$139,157 higher than budgeted. Expenditures were greater than budgeted in several areas, most notably in the Instructional Support Services program related to new lease expenditures.

Food Service Fund

The Food Service Fund accounts for the activities related to providing nutrition services to the K-12 academic program. The fund operates on the principle of revenues exceeding expenditures on day-to-day operations so that the excess can be used to systematically replace and upgrade kitchen equipment around the District. By operating in this manner, the Student Nutrition Services program is self-contained and does not pull resources away from direct K-12 instruction.

The fund balance decreased by \$26,141 in 2023-2024. Food Service Fund revenue for 2023-2024 totaled \$322,847, which is an increase of \$1,802 from 2022-2023. Food Service Fund expenditures for 2023-2024 totaled \$348,988, an increase of \$54,696 from 2022-2023.

Community Service Fund

The Community Service Fund accounts for the activities related to providing education services for Pre-Kindergarten students. The fund operates on a principle of breaking even on a year-to-year basis so that it does not pull resources away from K-12 instruction.

The fund balance decreased by \$12,097 in 2023-2024. Community Service Fund revenues for 2023-2024 totaled \$259,453. This was an increase of \$4,702 from 2022-2023. Community Service Fund expenditures for 2023-2024 totaled \$271,550. This was a decrease of \$88,453 from 2022-2023.

The entire fund balance is restricted to be used for specific purposes based on state requirements.

Debt Service Fund

The Debt Service Fund exists to service the principal and interest payments on long-term debt issued by the District to construct school facilities or acquire school equipment. Annual levies will provide revenue at a rate of 105% of pending debt service payments for a fiscal year. This rate is specified in statute to ensure that principal and interest payments can be made as scheduled even if there are late property tax payments or delinquencies that may arise.

Debt service revenue was \$1,783,892 for 2023-2024, 96% of which came from property tax revenue. Debt service expenditures were \$1,756,659. The District made principal payments in the amount of \$1,075,000 and interest and fiscal charge payments of \$681,659. The Debt Service Fund has a fund balance of \$321,848 as of June 30, 2024, which is restricted to be used for future debt payments.

The Minnesota Department of Education monitors fund balances in the Debt Service Fund and limits the amount of funds that can be carried forward. If the fund balance gets too high, future levy authority will be reduced in order to reduce the debt service fund balance to a reasonable level. Fund balance and collection of tax levies will provide adequate cash flow for timely payment of principal and interest.

**Independent School District No. 118
Management Discussion and Analysis**

Capital Assets and Debt Administration

Capital Assets

By the end of 2024, the District had invested \$49,580,472 in a broad range of capital assets including: school buildings, land, and other equipment for various instructional programs (see Table A-6). Accumulated depreciation and amortization as of June 30, 2024, was \$12,477,518, with current year depreciation and amortization expense for governmental activities totaling \$1,395,908. See Note 3 to the financial statements for additional information.

**Table A-6
Capital Assets**

	Year Ended 2024	Year Ended 2023	Percent Change
Land	\$ 27,335	\$ 27,335	0.0%
Construction in progress	111,310	2,093,472	-94.7%
Land improvements	823,288	173,267	375.2%
Buildings	45,446,122	43,832,361	3.7%
Equipment and vehicles	3,059,907	2,823,627	8.4%
Leased equipment	112,510	84,574	33.0%
Less accumulated depreciation/amortization	(12,477,518)	(11,728,670)	6.4%
 Total capital assets	 <u>\$ 37,102,954</u>	 <u>\$ 37,305,966</u>	 <u>-0.5%</u>

Long-Term Liabilities

For the fiscal year ended June 30, 2024, the District had \$26,338,547 in long-term liabilities outstanding, including \$20,503,243 in General Obligation Bonds. The decrease in total bonds payable was \$1,116,023, or 5.2%, from last year (see Table A-7). See Notes 4, 6 and 7 for additional information.

**Table A-7
Long-Term Liabilities**

	Year Ended 2024	Year Ended 2023
General obligation bonds	\$ 20,503,243	\$ 21,619,266
Financed purchases payable	37,375	70,623
Lease liability	102,060	34,910
Net pension liability	4,693,091	4,821,473
Total OPEB liability	<u>1,002,778</u>	<u>954,645</u>
 Total long-term liabilities	 <u>\$ 26,338,547</u>	 <u>\$ 27,500,917</u>
 Long-term liabilities		
Due within one year	\$ 1,224,190	\$ 1,131,657
Due in more than one year	<u>25,114,357</u>	<u>26,369,260</u>
 Total	 <u>\$ 26,338,547</u>	 <u>\$ 27,500,917</u>

Independent School District No. 118 Management Discussion and Analysis

Factors Bearing on the District's Future

- ◆ Impact of reduction in Federal COVID-19 grant funds in future years
- ◆ Ability to fill open staffing positions due to lack of applicants
- ◆ Rising cost of health insurance
- ◆ Increased pressure from unions for staff increases

Contacting the District's Financial Management

This financial report is designed to provide our citizens, taxpayers, customers and investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Business Office, Independent School District No. 118, 316 E Main St, Remer, Minnesota 56672.

BASIC FINANCIAL STATEMENTS

Independent School District No. 118
Statement of Net Position
June 30, 2024

	Governmental Activities
Assets	
Cash and investments	\$ 3,980,373
Current property taxes receivable	1,003,911
Delinquent property taxes receivable	37,770
Accounts receivable	74,647
Due from Department of Education	350,176
Due from Federal Government through Department of Education	151,553
Due from other Minnesota school districts	218,110
Inventory	1,795
Lease receivable	23,004
Capital assets not being depreciated	
Land	27,335
Construction in progress	111,310
Capital assets being depreciated	
Land improvements	823,288
Buildings	45,446,122
Equipment and vehicles	3,059,907
Less accumulated depreciation	(12,466,865)
Leased assets being amortized	
Equipment and vehicles	112,510
Less accumulated amortization	(10,653)
Total assets	<u>42,944,293</u>
Deferred Outflows of Resources	
Deferred outflows of resources related to pensions	1,234,078
Deferred outflows of resources related to OPEB	162,129
Total deferred outflows of resources	<u>1,396,207</u>
Total assets and deferred outflows of resources	<u>\$ 44,340,500</u>
Liabilities	
Accounts payable	\$ 351,057
Salaries and benefits payable	651,376
Interest payable	262,705
Unearned revenue	40,384
Bond principal payable	
Payable within one year	1,130,000
Payable after one year	19,373,243
Financed purchases payable	
Payable within one year	18,493
Payable after one year	18,882
Lease liability	
Payable within one year	21,783
Payable after one year	80,277
Total OPEB liability	
Payable within one year	53,914
Payable after one year	948,864
Net pension liability	4,693,091
Total liabilities	<u>27,644,069</u>
Deferred Inflows of Resources	
Property taxes levied for subsequent year's expenditures	2,404,094
Deferred inflows of resources related to pensions	458,782
Deferred inflows of resources related to OPEB	173,335
Total deferred inflows of resources	<u>3,036,211</u>
Net Position	
Net investment in capital assets	16,702,668
Restricted for	
Debt service	86,653
Other purposes	1,021,312
Unrestricted	(4,150,413)
Total net position	<u>13,660,220</u>
Total liabilities, deferred inflows of resources, and net position	<u>\$ 44,340,500</u>

See notes to basic financial statements.

Independent School District No. 118
Statement of Activities
Year Ended June 30, 2024

Functions/Programs	Expenses	Program Revenues		Capital Grants and Contributions	Net (Expense)
		Charges for Services	Operating Grants and Contributions		Revenues and Changes in Net Position
					Governmental Activities
Governmental activities					
Administration	\$ 445,447	\$ -	\$ 188,027	\$ -	\$ (257,420)
District support services	192,052	-	-	-	(192,052)
Elementary and secondary regular instruction	3,159,689	207,736	856,445	-	(2,095,508)
Vocational education instruction	101,427	-	43,749	-	(57,678)
Special education instruction	1,341,705	136,502	963,385	-	(241,818)
Instructional support services	479,095	-	209,299	-	(269,796)
Pupil support services	1,058,701	-	432,558	-	(626,143)
Sites and buildings	1,048,948	-	440,170	-	(608,778)
Fiscal and other fixed cost programs	54,858	-	11,500	-	(43,358)
Food service	349,247	15,540	307,307	-	(26,400)
Community education and services	268,829	84,268	113,125	-	(71,436)
Unallocated depreciation	1,183,822	-	-	-	(1,183,822)
Interest and fiscal charges on long-term debt	622,477	-	-	-	(622,477)
Total governmental activities	\$ 10,306,297	\$ 444,046	\$ 3,565,565	\$ -	(6,296,686)
General revenues					
Taxes					
Property taxes, levied for general purposes					993,818
Property taxes, levied for community service					61,864
Property taxes, levied for debt service					1,699,245
State aid-formula grants					4,088,875
Investment income					72,800
Total general revenues					<u>6,916,602</u>
Change in net position					619,916
Net position - beginning					<u>13,040,304</u>
Net position - ending					<u>\$ 13,660,220</u>

Independent School District No. 118
Balance Sheet - Governmental Funds
June 30, 2024

	General	Debt Service	Building Construction
Assets			
Cash and investments	\$ 1,955,619	\$ 1,379,134	\$ 245,022
Current property taxes receivable	277,342	697,507	-
Delinquent property taxes receivable	9,289	27,510	-
Accounts receivable	74,647	-	-
Due from Department of Education	339,923	7,938	-
Due from Federal Government through Department of Education	151,553	-	-
Due from other Minnesota school districts	218,110	-	-
Due from other governmental units	21,004	-	-
Inventory	-	-	-
Total assets	<u>\$ 3,047,487</u>	<u>\$ 2,112,089</u>	<u>\$ 245,022</u>
Liabilities			
Accounts payable	\$ 326,147	\$ -	\$ 2,630
Salaries and benefits payable	634,443	-	-
Unearned revenue	40,000	-	-
Total liabilities	<u>1,000,590</u>	<u>-</u>	<u>2,630</u>
Deferred Inflows of Resources			
Property taxes levied for subsequent year's expenditures	562,910	1,762,731	-
Unavailable revenue - delinquent taxes	9,289	27,510	-
Total deferred inflows of resources	<u>572,199</u>	<u>1,790,241</u>	<u>-</u>
Fund Balances			
Nonspendable	-	-	-
Restricted	702,621	321,848	242,392
Unassigned	772,077	-	-
Total fund balances	<u>1,474,698</u>	<u>321,848</u>	<u>242,392</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 3,047,487</u>	<u>\$ 2,112,089</u>	<u>\$ 245,022</u>

Nonmajor Funds	Total Governmental Funds
\$ 400,598	\$ 3,980,373
29,062	1,003,911
971	37,770
-	74,647
2,315	350,176
-	151,553
-	218,110
2,000	23,004
1,795	1,795
<u>\$ 436,741</u>	<u>\$ 5,841,339</u>
\$ 22,280	\$ 351,057
16,933	651,376
384	40,384
<u>39,597</u>	<u>1,042,817</u>
78,453	2,404,094
971	37,770
<u>79,424</u>	<u>2,441,864</u>
1,795	1,795
315,925	1,582,786
-	772,077
<u>317,720</u>	<u>2,356,658</u>
<u>\$ 436,741</u>	<u>\$ 5,841,339</u>

(THIS PAGE LEFT BLANK INTENTIONALLY)

Independent School District No. 118
Reconciliation of the Balance Sheet to
the Statement of Net Position - Governmental Funds
June 30, 2024

Total fund balances - governmental funds	\$ 2,356,658
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not current financial resources and, therefore, are not reported as assets in governmental funds.	
Cost of capital assets	49,467,962
Less accumulated depreciation	(12,466,865)
Leased assets	112,510
Less accumulated amortization	(10,653)
Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported as liabilities in the funds.	
Long-term liabilities at year-end consist of:	
Bond principal payable	(19,905,000)
Premium on bonds payable	(598,243)
Lease liability	(102,060)
Financed purchases payable	(37,375)
Total OPEB liability	(1,002,778)
Net pension liability	(4,693,091)
Deferred outflows of resources and deferred inflows of resources are created as a result of differences related to pensions that are not recognized in the governmental funds.	
Deferred outflows of resources related to pensions	1,234,078
Deferred inflows of resources related to pensions	(458,782)
Deferred outflows of resources and deferred inflows of resources are created as a result of differences related to OPEB that are not recognized in the governmental funds.	
Deferred outflows of resources related to OPEB	162,129
Deferred inflows of resources related to OPEB	(173,335)
Delinquent property taxes receivables will be collected in subsequent years, but are not available soon enough to pay for the current period's expenditures and, therefore, are deferred in the funds.	
	37,770
Governmental funds do not report a liability for accrued interest on bonds and capital leases until due and payable.	
	<u>(262,705)</u>
Total net position - governmental activities	<u>\$ 13,660,220</u>

Independent School District No. 118
Statement of Revenues, Expenditures, and
Changes in Fund Balances - Governmental Funds
Year Ended June 30, 2024

	General	Debt Service	Building Construction
Revenues			
Local property taxes	\$ 996,153	\$ 1,704,512	\$ -
Other local and county revenues	567,697	-	-
Revenue from state sources	5,598,906	79,380	-
Revenue from federal sources	1,385,150	-	-
Sales and other conversion of assets	(88)	-	-
Total revenues	<u>8,547,818</u>	<u>1,783,892</u>	<u>-</u>
Expenditures			
Current			
Administration	462,666	-	-
District support services	256,588	-	-
Elementary and secondary regular instruction	3,396,806	-	-
Vocational education instruction	105,243	-	-
Special education instruction	1,392,627	-	-
Instructional support services	385,199	-	-
Pupil support services	1,043,705	-	-
Sites and buildings	906,820	-	161,293
Fiscal and other fixed cost programs	54,858	-	-
Food service	-	-	-
Community education and services	-	-	-
Capital outlay			
Elementary and secondary regular instruction	35,242	-	-
Instructional support services	97,585	-	-
Pupil support services	99,329	-	-
Sites and buildings	456,821	-	230,988
Food service	-	-	-
Community education and services	-	-	-
Debt service			
Principal	59,781	1,075,000	-
Interest and fiscal charges	3,937	681,659	-
Total expenditures	<u>8,757,207</u>	<u>1,756,659</u>	<u>392,281</u>
Excess of revenues over (under) expenditures	(209,389)	27,233	(392,281)
Other Financing Sources (Uses)			
Proceeds from sale of capital assets	1,245	-	-
Lease proceeds	93,684	-	-
Insurance recoveries	2,834	-	-
Total other financing sources (uses)	<u>97,763</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(111,626)	27,233	(392,281)
Fund Balances			
Beginning of year	<u>1,586,324</u>	<u>294,615</u>	<u>634,673</u>
End of year	<u>\$ 1,474,698</u>	<u>\$ 321,848</u>	<u>\$ 242,392</u>

See notes to basic financial statements.

Nonmajor Funds	Total Governmental Funds
\$ 62,060	\$ 2,762,725
115,558	683,255
87,645	5,765,931
301,497	1,686,647
15,540	15,452
<u>582,300</u>	<u>10,914,010</u>
-	462,666
-	256,588
-	3,396,806
-	105,243
-	1,392,627
-	385,199
-	1,043,705
-	1,068,113
-	54,858
303,994	303,994
266,039	266,039
-	35,242
-	97,585
-	99,329
-	687,809
44,994	44,994
5,511	5,511
-	1,134,781
-	685,596
<u>620,538</u>	<u>11,526,685</u>
(38,238)	(612,675)
-	1,245
-	93,684
-	2,834
<u>-</u>	<u>97,763</u>
(38,238)	(514,912)
<u>355,958</u>	<u>2,871,570</u>
<u>\$ 317,720</u>	<u>\$ 2,356,658</u>

**Independent School District No. 118
Reconciliation of the Statement of Revenues,
Expenditures, and Changes in Fund Balances to
the Statement of Activities - Governmental Funds
Year Ended June 30, 2024**

Net change in fund balances - total governmental funds \$ (514,912)

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

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

Capital outlays	1,213,657
Depreciation/amortization expense	(1,395,908)
Disposal of capital assets	(20,761)

OPEB are recognized as they are paid in the governmental funds but are recognized as the expense is incurred in the Statement of Activities (12,422)

Governmental funds recognize pension contributions as expenditures at the time of payment whereas the Statement of Activities factors in items related to pensions on a full accrual perspective. 253,844

Principal payments on long-term debt are recognized as expenditures in the governmental funds but as an increase in the net position in the Statement of Net Position. 1,134,781

Interest on long-term debt in the Statement of Activities differs from the amount reported in the governmental funds because interest is recognized as an expenditure in the funds when it is due and thus requires 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. 22,096

Governmental funds report the effect of bond premiums when the debt is first issued, whereas these amounts are deferred and amortized in the Statement of Activities. 41,023

Proceeds from the issuance of debt are recognized as other financing sources in the governmental funds increasing fund balance but having no effect on the change in net position in the Statement of Activities.

Lease issuance	(93,684)
----------------	----------

Delinquent property taxes receivable will be collected in subsequent years, but are not available soon enough to pay for the current period's expenditures and, therefore, are deferred in the funds. (7,798)

Change in net position - governmental activities \$ 619,916

**Statement of Revenues, Expenditures, and
Changes in Fund Balances -
Budget and Actual - General Fund
Year Ended June 30, 2024**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Over (Under)
	Original	Final		
Revenues				
Local property taxes	\$ 869,776	\$ 1,061,035	\$ 996,153	\$ (64,882)
Other local and county revenues	362,298	388,298	567,697	179,399
Revenue from state sources	5,680,625	5,786,752	5,598,906	(187,846)
Revenue from federal sources	1,458,209	1,338,547	1,385,150	46,603
Sales and other conversion of assets	-	-	(88)	(88)
Total revenues	<u>8,370,908</u>	<u>8,574,632</u>	<u>8,547,818</u>	<u>(26,814)</u>
Expenditures				
Current				
Administration	545,688	423,487	462,666	39,179
District support services	261,962	269,585	256,588	(12,997)
Elementary and secondary regular instruction	3,562,435	3,281,084	3,396,806	115,722
Vocational education instruction	37,403	106,645	105,243	(1,402)
Special education instruction	1,192,463	1,374,418	1,392,627	18,209
Instructional support services	349,683	353,597	385,199	31,602
Pupil support services	769,439	1,004,267	1,043,705	39,438
Sites and buildings	882,094	883,620	906,820	23,200
Fiscal and other fixed cost programs	55,000	55,000	54,858	(142)
Capital outlay				
Elementary and secondary regular instruction	224,400	224,400	35,242	(189,158)
Special education instruction	6,500	6,500	-	(6,500)
Instructional support services	24,000	24,843	97,585	72,742
Pupil support services	67,660	88,450	99,329	10,879
Sites and buildings	340,725	457,682	456,821	(861)
Debt service				
Principal	101,972	61,972	59,781	(2,191)
Interest and fiscal charges	2,500	2,500	3,937	1,437
Total expenditures	<u>8,423,924</u>	<u>8,618,050</u>	<u>8,757,207</u>	<u>139,157</u>
Excess of revenues under expenditures	(53,016)	(43,418)	(209,389)	(165,971)
Other Financing Sources (Uses)				
Proceeds from sale of capital assets	-	-	1,245	1,245
Lease proceeds	-	-	93,684	93,684
Insurance recoveries	-	-	2,834	2,834
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>97,763</u>	<u>97,763</u>
Net change in fund balances	<u>\$ (53,016)</u>	<u>\$ (43,418)</u>	(111,626)	<u>\$ (68,208)</u>
Fund Balances				
Beginning of year			<u>1,586,324</u>	
End of year			<u>\$ 1,474,698</u>	

Independent School District No. 118
Statement of Fiduciary Net Position
June 30, 2024

	Custodial Fund
Assets	
Cash and investments	\$ 3,489
Net Position	
Restricted for scholarships	\$ 3,489

Statement of Changes in Fiduciary Net Position
Year Ended June 30, 2024

	Custodial Fund
Additions	
Interest revenue	\$ 54
Net Position	
Beginning of year	3,435
End of year	\$ 3,489

Independent School District No. 118
Notes to Basic Financial Statements

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The District operates under a school board form of government for the purpose of providing educational services to individuals within the District areas. The governing body consists of a seven member board elected by the voters of the District to serve three-year terms.

The accounting policies of the District conform to accounting principles generally accepted in the United States of America as applicable to governmental units. The following is a summary of the more significant policies.

A. Reporting Entity

The basic financial statements present the District and its component units. The District includes all funds, organizations, institutions, agencies, departments, and offices that are not legally separate from such. Component units are legally separate organizations for which the elected officials of the District are financially accountable and are included within the basic financial statements of the District because of the significance of their operational or financial relationships with the District.

The District is considered financially accountable for a component unit if it appoints a voting majority of the organization's governing body and it is able to impose its will on the organization by significantly influencing the programs, projects, activities, or level of services performed or provided by the organization, or there is a potential for the organization to provide specific financial benefits to or impose specific financial burdens on, the District.

As a result of applying the component unit definition criteria above, it has been determined the District has no component units.

The student activity accounts of the District are under board control and are reported in the General Fund.

B. Basic Financial Statement Information

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) display information about the reporting government as a whole. These statements include all the financial activities of the District, except for the fiduciary fund. The fiduciary fund is only reported in the Statement of Fiduciary Net Position and the Statement of Changes in Fiduciary Net Position at the fund financial statement level.

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

Depreciation and amortization expense that can be specifically identified by function is included in the direct expenses of that function. Depreciation and amortization expense relating to assets that serve multiple functions is presented as unallocated depreciation in the Statement of Activities. Interest on general long-term debt is considered an indirect expense and is reported separately in the Statement of Activities. The effect of interfund activity has been removed from these statements.

Independent School District No. 118
Notes to Basic Financial Statements

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Basic Financial Statement Information (Continued)

Separate fund financial statements are provided for governmental funds and the fiduciary fund, even though the latter is excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

The Custodial Fund is presented in the fiduciary fund financial statements. Since by definition these assets are being held for the benefit of a third party (other local governments, private parties, etc.) and cannot be used to address activities or obligations of the District, these funds are not incorporated into the government-wide statements.

C. Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment applied is determined by its measurement focus and basis of accounting. The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this basis of accounting, transactions are recorded in the following manner.

1. Revenue Recognition

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

2. Recording of Expenditures

Expenditures are generally recorded when a liability is incurred. The exceptions to this general rule are that interest and principal expenditures in the Debt Service Fund, compensated absences and claims and judgments are recognized when payment is due.

The District applies restricted resources first when an expenditure is incurred for a purpose for which both restricted and unrestricted fund balances are available, and applies unrestricted funds in this order: committed, assigned, and unassigned.

Description of Funds:

Major Funds:

General Fund - This fund is the basic operating fund of the District and includes the general operations and pupil transportation activities of the District, as well as the capital related activities.

**Independent School District No. 118
Notes to Basic Financial Statements**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Measurement Focus and Basis of Accounting (Continued)

Description of Funds: (Continued)

Major Funds: (Continued)

Debt Service Fund - This fund is used to account for the accumulation of resources for, and payment of, general obligation (G.O.) bond principal, interest, and related costs.

Building Construction Fund - Capital Projects - This fund is used to account for financial resources used for the acquisition or construction of major capital facilities authorized by bond issue.

Nonmajor Funds:

Food Service Special Revenue Fund - This fund is used to account for food service revenues and expenditures.

Community Service Special Revenue fund - This fund is used to account for services provided to residents in the areas of community education, school readiness, early childhood and family education, or other similar services.

Fiduciary Fund:

Custodial Fund - The Custodial Fund is used to account for resources received and held by the District in a trustee capacity to be used in making scholarship awards.

D. Deposits and Investments

Cash and 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 individual funds based on the average of month-end cash and investment balances.

The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The Hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. Investments held by investment pools are measured at amortized cost.

In accordance with GASB Statement No. 79, the various MNTrust securities are valued at amortized cost, which approximates fair value. There are no restrictions or limitations on withdrawals from the MNTrust Investment Shares.

Cash and investments at June 30, 2024, were comprised of deposits and investments as outlined in Note 2.B.

Minnesota Statutes requires all deposits be protected by federal deposit insurance, corporate surety bonds, or collateral. The market value of collateral pledged must equal 110% of the deposits not covered by Federal Deposit Insurance Corporation (FDIC) insurance or corporate surety bonds.

Independent School District No. 118
Notes to Basic Financial Statements

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Deposits and Investments (Continued)

Minnesota Statutes authorizes the District to invest in obligations of the U.S. Treasury, agencies, and instrumentalities, shares of investment companies whose only investments are in the aforementioned securities, obligations of the State of Minnesota or its municipalities, bankers' acceptances, future contracts, repurchase and reverse repurchase agreements, and commercial paper of the highest quality with a maturity of no longer than 270 days.

E. Property Tax Receivable

Current property taxes receivable are recorded for taxes certified the previous December and collectible in the current calendar year, which have not been received by the District. Delinquent property taxes receivable represents uncollected taxes for the past six years and are deferred and included in the deferred inflows of resources section of the fund financial statements as unavailable revenue because they are not available to finance the operations of the District in the current year.

F. Property Taxes Levied for Subsequent Year's Expenditures

Property taxes levied for subsequent year's expenditures consist principally of property taxes levied in the current year which will be collected and recognized as revenue in the District's following year to properly match those revenues with the budgeted expenditures for which they were levied. This amount is equal to the amount levied by the School Board in December 1899, less various components and their related adjustments as mandated by the state. These portions of that levy were recognized as revenue in fiscal year 2024. The remaining portion of the levy will be recognized when measurable and available.

G. Inventory

Inventories of commodities donated directly by the U.S. Department of Agriculture are recorded at market value. Other inventories are stated at cost as determined on a first-in, first-out (FIFO) basis. Inventories are recorded as expenditures when consumed rather than when purchased.

H. Property Taxes

The District levies its property tax during the month of December. December 28 is the last day the District can certify a tax levy to the County Auditor. Such taxes become a lien on January 1. The property tax is recorded as revenue when it becomes measurable and available. Cass County is the collecting agencies for the levy and remit the collections to the District three times a year. The tax levy notice is mailed in March with the first half of the payment due on May 15 and the second half due on October 15. Delinquent collections for November and December are received the following January.

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 basic financial statements.

I. Capital Assets

Capital assets are recorded in the government-wide financial statements but are not reported in the fund financial statements.

Capital assets are defined by the District as assets with an initial individual cost of more than \$5,000 with an estimated useful life in excess of one year. Such assets are capitalized at historical cost, or estimated historical cost for assets where actual historical cost is not available. Donated assets are recorded as capital assets at its acquisition value at the date of donation.

**Independent School District No. 118
Notes to Basic Financial Statements**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

I. Capital Assets (Continued)

The costs of normal maintenance and repairs that do not add to the value of the assets or materially extend the assets lives are not capitalized.

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 purpose. Useful lives vary from 20 to 50 years for land improvements and buildings, and 5 to 15 years for equipment and vehicles.

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

J. Right-to-Use Lease Assets/Lease Liabilities

The right-to-use lease assets are initially measured at an amount equal to the initial measurement of the lease liability plus any payments made prior to the lease term, less lease incentives, and plus ancillary charges necessary to place the lease into service. The right-to-use assets are amortized on a straight-line basis over the life of the related lease.

Key estimates and judgments related to leases include (1) the discount rate, (2) lease term, (3) lease payments, and (4) amortization.

The District uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the District determines its estimated borrowing rate based on the applicable State and Local Government Securities rate. The lease term includes the noncancellable period of the lease. Lease payments included in the measurement of the lease liability are composed of fixed payments and purchase option the District is reasonably certain to exercise.

The District monitors changes in circumstances that would require a re-measurement of the leases and will remeasure the right-to-use lease assets and liabilities if certain changes occur that are expected to significantly affect the amount of the lease liability.

K. Deferred Outflows/Inflows of Resources

In addition to assets, the Statement of Financial Position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense) until that time. The District has two items that qualify for reporting in this category. Deferred outflows of resources related to pensions and deferred outflows of resources related to OPEB are reported in the government-wide Statement of Net Position. Deferred outflows of resources related to pensions is recorded for various estimate differences that will be amortized and recognized over future years. Deferred outflows of resources related to OPEB is recorded for various estimate differences that will be amortized and recognized over future years.

Independent School District No. 118
Notes to Basic Financial Statements

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

K. Deferred Outflows/Inflows of Resources (Continued)

In addition to liabilities, the Statement of Financial Position and fund financial statements will sometimes report a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (expense) until that time. The District has four types of items which qualify for reporting in this category. The first item, unavailable revenue from property taxes, arises under a modified accrual basis of accounting and is reported only in the Governmental Funds Balance Sheet. Delinquent property taxes not collected within 60 days of year-end are deferred and recognized as an inflow of resources in the governmental funds in the period the amounts become available. The second item is property taxes levied for subsequent years, which represent property taxes received or reported as a receivable before the period for which the taxes are levied and is reported as a deferred inflow of resources in both the government-wide Statement of Net Position and the Governmental Funds Balance Sheet. Property taxes levied for subsequent years are deferred and recognized as an inflow of resources in the government-wide financial statements in the year for which they are levied and in the governmental fund financial statements during the year for which they are levied, if available. Deferred inflows of resources related to pensions is recorded on the government-wide statements for various estimate differences that will be amortized and recognized over future years. Deferred inflows of resources related to OPEB is recorded on the government-wide statements for various estimate differences that will be amortized and recognized over future years.

L. Long-Term Obligations

In the government-wide financial statements long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities Statement of Net Position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the applicable bond premium or discount.

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.

M. Pensions

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

**Independent School District No. 118
Notes to Basic Financial Statements**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

M. Pensions (Continued)

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.

N. 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; natural disasters; and injuries to employees for which the District carries commercial insurance. Settled claims have not exceeded this commercial coverage in any of the past three years. There were no significant reductions in the District's insurance coverage during the year ending June 30, 2024.

O. Fund Equity

1. Classification

In the fund financial statements, governmental funds report various levels of spending constraints.

- ◆ Nonspendable Fund Balances - These are amounts that cannot be spent because they are either not in spendable form or they are legally or contractually required to be maintained intact and include prepaid items and inventory.
- ◆ Restricted Fund Balances - These are subject to externally enforceable legal restrictions set by either statute or creditors.
- ◆ Committed Fund Balances - These are amounts that can be used for specific purposes pursuant to the constraint imposed by formal action of the School Board, the highest level of decision making authority. Such designations will be approved by a majority vote of the School Board.
- ◆ Assigned Fund Balances - These are amounts that are constrained by the District's intent to be used for specific purposes but are neither restricted nor committed. The School Board, by majority vote, may assign fund balances to be used for a specific purpose when appropriate. The board also delegates the power to assign fund balances to the Business Manager and Superintendent.
- ◆ Unassigned Fund Balances - These are amounts that represent the residual amounts not reported in any other classification in the General Fund. Other funds would report a negative unassigned fund balance should the total of nonspendable, restricted and committed fund balances exceed to the total net reserves of that fund.

2. Minimum Fund Balance Policy

The District will strive to construct an adequate unassigned General Fund balance of 15% of the annual budget.

**Independent School District No. 118
Notes to Basic Financial Statements**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

P. Net Position

Net position represents the difference between assets and deferred outflows of resources; and liabilities and deferred inflows of resources in the government-wide financial statements. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balance of any long-term debt used to build or acquire the capital assets. Net position is reported as restricted in the government-wide financial statement when there are limitations on their use through external restrictions imposed by creditors, grantors, or laws or regulations of other governments.

Q. Use of Estimates

The preparation of basic 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 basic financial statements. Estimates also affect the reported amounts of revenue and expenditures/expense during the reporting period. Actual results could differ from those estimates.

R. Budgetary Information

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. Prior to July 1, the School Board adopts an annual budget for the following year for the General, Food Service, Community Service, and Debt Service Fund. Reported budget amounts represent the amended budget as adopted by the School Board.

Procedurally, in establishing the budgetary data reflected in these basic financial statements, the Superintendent, or such other school official as designated by the Superintendent, submits to the School Board prior to July 1, a proposed operating budget for the year commencing July 1. The operating budget includes proposed expenditures and the means to finance them. The budget is legally enacted by School Board action. Budget revisions are presented and approved by the School Board.

NOTE 2 - DEPOSITS AND INVESTMENTS

A. Deposits

In accordance with applicable *Minnesota Statutes*, the District maintains deposits at depository banks authorized by the School Board.

Custodial Credit Risk - Deposits: This is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District's policy indicates that deposits shall be collateralized as required by *Minnesota Statute* § 118A.03 for any amount exceeding FDIC, SAIF, BIF, FCUA or other federal deposit coverage. As of June 30, 2024, the District's bank balance of \$3,004,636 was not exposed to custodial credit risk because it was properly insured and collateralized.

**Independent School District No. 118
Notes to Basic Financial Statements**

NOTE 2 - DEPOSITS AND INVESTMENTS (CONTINUED)

A. Deposits (Continued)

The District's deposits had a book balance as listed below.

Checking	\$ 967,942
Savings	12,625
Certificates of deposit	1,935,240
Total deposits	\$ 2,915,807

B. Investments

As of June 30, 2024, the District had the following investments:

Investment Type	Type	Investment Maturity (In Years)			Ratings
		Fair Value	Less than 1 Year	1-2 years	
Pooled Investments					
MNTrust Investment Shares	IS	\$ 580,115	\$ 580,115	\$ -	AAAm
Brokered Certificate of Deposit	DTC	487,015	243,510	243,505	N/A
Total Investments		\$ 1,067,130	\$ 823,625	\$ 243,505	

Credit Risk: This is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. Minnesota Statutes §§ 118A.04 and 118A.05 limit investments to the top two rating issued by nationally recognized statistical rating organizations. The District's investment policy limits investments to those specified in the above statutes. As of June 30, 2024, the District's investment in the MNTrust IS Account Balance was rated AAAm by Standard & Poor's (S&P).

Concentration of Credit Risk: This is the risk of loss attributed to the magnitude of an investment in a single issuer. The District's investment policy states the District will diversify its investment to avoid incurring unreasonable risks inherent in over investing in specific instruments, individual financial institutions, or maturities. The District's investments were exposed to concentration of credit risk at June 30, 2024, as the brokered certificates of deposit with Morgan Stanley PVT Bank and Bank of America NA represented more than 5% of total investments.

Interest Rate Risk: This is the risk that market value of securities will fall due to the changes in market interest rates. The District's policy states investment maturities should be scheduled to coincide with projected District cash flow needs, taking into account large routine or scheduled expenditures, as well as anticipated receipt dates of anticipated revenues. The policy also indicates investments shall be managed to attain a market rate of return through various economic and budgetary cycles, while preserving and protection the capital in the investment portfolio and taking into account constraints on risk and cash flow requirements.

**Independent School District No. 118
Notes to Basic Financial Statements**

NOTE 2 - DEPOSITS AND INVESTMENTS (CONTINUED)

B. Investments (Continued)

Custodial Credit Risk - Investments: This is the risk that in the event of the failure of the counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The District's investment policy on custodial credit risk states securities will be held in third party safekeeping by an institution designated as custodial agent. The custodial agent shall issue a safe keeping receipt to the District listing pertinent information related to the securities held.

The District has the following recurring fair value measurements as of June 30, 2024:

- ◆ \$487,015 of investments are valued using significant other observable inputs (Level 2 inputs)

C. Summary of Deposits and Investments

Below is a summary of total cash and investments:

Petty cash	\$ 925
Deposits (Note 2.A.)	2,915,807
Investments (Note 2.B.)	<u>1,067,130</u>
Total cash and investments	<u><u>\$ 3,983,862</u></u>

Cash and investments at June 30, 2024, are presented as follows:

Statement of Net Position	
Cash and investments	\$ 3,980,373
Statement of Fiduciary Net Position	
Cash and investments	<u>3,489</u>
Total	<u><u>\$ 3,983,862</u></u>

Independent School District No. 118
Notes to Basic Financial Statements

NOTE 3 - CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2024, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities				
Capital assets not being depreciated				
Land	\$ 27,335	\$ -	\$ -	\$ 27,335
Construction in progress	2,093,472	837,578	2,819,740	111,310
Total capital assets not being depreciated	<u>2,120,807</u>	<u>837,578</u>	<u>2,819,740</u>	<u>138,645</u>
Capital assets being depreciated				
Land improvements	173,267	692,571	42,550	823,288
Buildings	43,832,361	2,127,169	513,408	45,446,122
Equipment and vehicles	<u>2,823,627</u>	<u>282,394</u>	<u>46,114</u>	<u>3,059,907</u>
Total capital assets being depreciated	<u>46,829,255</u>	<u>3,102,134</u>	<u>602,072</u>	<u>49,329,317</u>
Less accumulated depreciation for				
Land improvements	50,859	24,913	34,040	41,732
Buildings	9,274,818	1,227,684	509,537	9,992,965
Equipment and vehicles	<u>2,353,270</u>	<u>116,632</u>	<u>37,734</u>	<u>2,432,168</u>
Total accumulated depreciation	<u>11,678,947</u>	<u>1,369,229</u>	<u>581,311</u>	<u>12,466,865</u>
Total capital assets being depreciated, net	<u>35,150,308</u>	<u>1,732,905</u>	<u>20,761</u>	<u>36,862,452</u>
Governmental activities, capital assets, net	<u>\$ 37,271,115</u>	<u>\$ 2,570,483</u>	<u>\$ 2,840,501</u>	<u>\$ 37,001,097</u>

**Independent School District No. 118
Notes to Basic Financial Statements**

NOTE 3 - CAPITAL ASSETS (CONTINUED)

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental activities				
Leased assets being amortized				
Equipment and vehicles	\$ 84,574	\$ 93,685	\$ 65,749	\$ 112,510
Less accumulated amortization for				
Equipment and vehicles	49,723	26,679	65,749	10,653
Governmental activities, leased assets, net	<u>\$ 34,851</u>	<u>\$ 67,006</u>	<u>\$ -</u>	<u>\$ 101,857</u>

Depreciation/amortization expense of \$1,395,908 for the year ended June 30, 2024, was charged to the following governmental functions:

Administration	\$ 1,552
District Support Services	26,679
Elementary and Secondary Regular Instruction	16,285
Vocational Education Instruction	2,578
Special Education Instruction	139
Instructional Support Services	5,082
Pupil Support Services	81,352
Sites and Buildings	76,597
Community Service	1,822
Unallocated	<u>1,183,822</u>
 Total depreciation/amortization expense	 <u>\$ 1,395,908</u>

**Independent School District No. 118
Notes to Basic Financial Statements**

NOTE 4 - LONG-TERM DEBT

A. Components of Long-Term Liabilities

	Issue Date	Interest Rates	Original Issue	Final Maturity	Principal Outstanding	Due Within One Year
Long-term liabilities						
G.O. bonds						
G.O. School Building Bonds, Series 2016A	01/29/14	3.0-5.0%	\$ 25,975,000	02/01/39	\$ 18,870,000	\$ 1,035,000
G.O. Facilities Maintenance and Tax Abatement Bonds, Series 2022A	01/29/14	2.65%	1,150,000	02/01/35	1,035,000	95,000
Total G.O. bonds					<u>19,905,000</u>	<u>1,130,000</u>
Premium on bonds payable	01/29/14				598,243	-
Financed purchases from direct borrowing					37,375	18,493
Lease liability					<u>102,060</u>	<u>21,783</u>
Total long-term liabilities					<u>\$ 20,642,678</u>	<u>\$ 1,170,276</u>

Long-term bond liabilities listed above were issued to finance acquisition and construction of capital facilities. Other long-term liabilities such as financed purchases payable and lease liability are typically liquidated through the General Fund.

B. Minimum Debt Payments

Minimum annual principal and interest payments required to retire debt liabilities:

Year Ending June 30,	G.O. Bonds		
	Principal	Interest	Total
2025	\$ 1,130,000	\$ 629,549	\$ 1,759,549
2026	1,175,000	585,631	1,760,631
2027	1,230,000	539,981	1,769,981
2028	1,265,000	503,466	1,768,466
2029	1,305,000	465,901	1,770,901
2030-2034	6,955,000	1,725,861	8,680,861
2035-2039	<u>6,845,000</u>	<u>619,161</u>	<u>7,464,161</u>
Total	<u>\$ 19,905,000</u>	<u>\$ 5,069,550</u>	<u>\$ 24,974,550</u>

**Independent School District No. 118
Notes to Basic Financial Statements**

NOTE 4 - LONG-TERM DEBT (CONTINUED)

B. Minimum Debt Payments (Continued)

Year Ending June 30,	Financed Purchases from Direct Borrowing		
	Principal	Interest	Total
2025	\$ 18,493	\$ 786	\$ 19,279
2026	18,882	397	19,279
Total	<u>\$ 37,375</u>	<u>\$ 1,183</u>	<u>\$ 38,558</u>

Year Ending June 30,	Lease Liability		
	Principal	Interest	Total
2025	\$ 21,783	\$ 1,842	\$ 23,625
2026	22,223	1,403	23,626
2027	22,671	954	23,625
2028	19,139	533	19,672
2029	16,244	149	16,393
Total	<u>\$ 102,060</u>	<u>\$ 4,881</u>	<u>\$ 106,941</u>

C. Changes in Long-Term Liabilities

	Beginning Balance	Additions	Reductions	Ending Balance
Long-term liabilities				
G.O. Bonds	\$ 20,980,000	\$ -	\$ 1,075,000	\$ 19,905,000
Premium on bonds payable	639,266	-	41,023	598,243
Financed purchases payable	70,623	-	33,248	37,375
Lease liability	34,910	93,683	26,533	102,060
Total long-term liabilities	<u>\$ 21,724,799</u>	<u>\$ 93,683</u>	<u>\$ 1,175,804</u>	<u>\$ 20,642,678</u>

D. Financed Purchases from Direct Borrowing

On November 25, 2021, the District entered into a financed purchase agreement with Santander Bank, N.A. for the acquisition of a school bus. The agreement includes annual principal and interest payments of \$19,279 for each of the five years of the agreement.

**Independent School District No. 118
Notes to Basic Financial Statements**

NOTE 4 - LONG-TERM DEBT (CONTINUED)

E. Lease Liability

The District entered into lease agreements for copiers. The lease agreements include annual principal and interest payments as noted on the previous page. Interest and discount rates on the lease agreements are 0.17% annually.

NOTE 5 - FUND BALANCES

Certain portions of fund balance are restricted based on state requirements to track special program funding, to provide for funding on certain long-term liabilities or as required by other outside parties.

A. Fund Equity

Fund equity balances are classified as follows to reflect the limitations and restrictions of the respective funds.

	General Fund	Debt Service Fund	Building Construction Fund	Nonmajor Funds	Total
Nonspendable for Inventory	\$ -	\$ -	\$ -	\$ 1,795	\$ 1,795
Restricted/reserved for					
Student Activities	66,758	-	-	-	66,758
Scholarships	75,624	-	-	-	75,624
Staff Development	5,911	-	-	-	5,911
Literacy Incentive Aid	9,258	-	-	-	9,258
American Indian Ed Aid	(5,625)	-	-	-	(5,625)
Operating Capital	176,204	-	-	-	176,204
Gifted and Talented	32,781	-	-	-	32,781
Teacher Development and Evaluation	10,749	-	-	-	10,749
Basic Skills Programs	663	-	-	-	663
School Library Aid	28,018	-	-	-	28,018
Safe School Revenue	5,045	-	-	-	5,045
Long-term Facilities Maintenance	194,625	-	165,471	-	360,096
Medical Assistance	102,610	-	-	-	102,610
Debt Service	-	321,848	-	-	321,848
Capital Projects	-	-	76,921	-	76,921
Food Service	-	-	-	220,273	220,273
Community Education	-	-	-	33,978	33,978
Early Childhood and Family Education (ECFE)	-	-	-	43,907	43,907
School Readiness	-	-	-	17,767	17,767
Total restricted/reserved	<u>702,621</u>	<u>321,848</u>	<u>242,392</u>	<u>315,925</u>	<u>1,583,325</u>
Unassigned	<u>772,077</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>772,077</u>
Total fund balance	<u>\$ 1,474,698</u>	<u>\$ 321,848</u>	<u>\$ 242,392</u>	<u>\$ 317,720</u>	<u>\$ 2,357,197</u>

**Independent School District No. 118
Notes to Basic Financial Statements**

NOTE 5 - FUND BALANCES (CONTINUED)

A. Fund Balance (Continued)

Nonspendable for Inventory - A portion of the fund balance has been spent on inventory and is not available for other uses.

Restricted/Reserved for Student Activities - This balance represents available resources to be used for the extracurricular activity funds raised by the students.

Restricted/Reserved for Scholarships - This balance represents available resources for the scholarship funds.

Restricted/Reserved for Staff Development - This balance represents unspent staff development revenues set aside from general education revenue that were restricted/reserved for staff development related to Finance Code 316. Expenditures for staff development must equal at least 2% of the basic general education revenue, unless legal stipulations are met (*Minnesota Statutes* § 122A.61, subdivision 1).

Restricted/Reserved for Literacy Incentive Aid - This balance represents the resources available to support implementation of evidence-based reading instruction.

Restricted/Reserved for American Indian Education Aid - This balance represents resources remaining in the American Indian Education Funds.

Restricted/Reserved for Operating Capital - This balance represents available resources in the General Fund to be used to purchase equipment and facilities.

Restricted/Reserved for Gifted and Talented - The part of General Education Aid revenue for the gifted and talented program that is unspent at year end must be restricted in this Balance Sheet account.

Restricted/Reserved for Teacher Development and Evaluation - This balance represents resources available for teacher development and evaluation uses listed in *Minnesota Statutes* § 122A.40, subd. 8 or § 122A.41, subd. 5.

Restricted/Reserved for Basic Skills Programs - This balance represents resources available for the basic skills uses listed in *Minnesota Statutes* § 126C.15, subd. 1.

Restricted/Reserved for School Library Aid - This balance represents resources available for the school library aid uses listed in *Minnesota Statute* § 134.356, subd. 1.

Restricted/Reserved for Achievement and Integration Revenue - This balance represents unspent resources available from the achievement and integration program.

Restricted/Reserved for Safe Schools Revenue - The unspent resources available from the Safe Schools revenue must be restricted in this account for future use.

Restricted/Reserved for Long-Term Facilities Maintenance (LTFM) - This balance represents available resources to be used for LTFM projects in accordance with the 10-year plan (*Minnesota Statutes* § 123B.595, subd. 12).

**Independent School District No. 118
Notes to Basic Financial Statements**

NOTE 5 - FUND BALANCES (CONTINUED)

A. Fund Balance (Continued)

Restricted/Reserved for Medical Assistance - This balance represents available resources to be used for medical assistance expenditures (*Minnesota Statutes* § 125A.21, subd. 3).

Restricted for Debt Service - This balance represents resources available for payment of G.O. bond principal, interest, and related costs.

Restricted for Capital Projects - This balance represents resources available for payment of building construction costs.

Restricted for Food Service - This balance represents resources available for payment of food service costs.

Restricted/Reserved for Community Education - This balance represents the resources available to provide programming such as: nonvocational, recreational and leisure time activities, programs for adults with disabilities, noncredit summer programs, adult basic education programs, youth development and youth service programming, early childhood and family education, and extended day programs.

Restricted/Reserved for Early Childhood and Family Education - This balance represents the resources available to provide for services for ECFE programming.

Restricted/Reserved for School Readiness - This balance represents the resources available to provide for services for school readiness programs (*Minnesota Statute* § 124D.16).

Unassigned amounts represent resources available to meet current and future year's expenditures.

B. Net Position

Net position restricted for other purposes is comprised of the total positive General Fund restricted/reserved fund balances plus the positive net position in the Food Service and Community Service Funds.

NOTE 6 - DEFINED BENEFIT PENSION PLANS - STATE-WIDE

The District participates in various pension plans. Total pension expense for the year ended June 30, 2024, was \$157,984. The components of pension expense are noted in the following plan summaries.

The General Fund typically liquidates the Liability related to the pensions.

Teachers' Retirement Association

A. Plan Description

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

**Independent School District No. 118
Notes to Basic Financial Statements**

NOTE 6 - DEFINED BENEFIT PENSION PLANS - STATE-WIDE (CONTINUED)

Teachers' Retirement Association (Continued)

A. Plan Description (Continued)

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 teachers employed by St. Paul Schools or Minnesota State Colleges and Universities). Educators first hired by Minnesota State may elect either TRA coverage or coverage through the Defined Contribution Plan (DCP) administered by Minnesota State.

B. Benefits Provided

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

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

Tier I Benefits

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

With these provisions:

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

**Independent School District No. 118
Notes to Basic Financial Statements**

NOTE 6 - DEFINED BENEFIT PENSION PLANS - STATE-WIDE (CONTINUED)

Teachers' Retirement Association (Continued)

B. Benefits Provided (Continued)

Or

Tier I Benefits (Continued)

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

Tier II Benefits

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

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

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

C. Contribution Rate

Per *Minnesota Statutes* Chapter 354 sets the contribution rates for employees and employers. Rates for each fiscal year ended June 30, 2022, June 30, 2023, and June 30, 2024, were:

	June 30, 2022		June 30, 2023		June 30, 2024	
	<u>Employee</u>	<u>Employer</u>	<u>Employee</u>	<u>Employer</u>	<u>Employee</u>	<u>Employer</u>
Basic	11.0 %	12.34 %	11.0 %	12.55 %	11.3 %	12.75 %
Coordinated	7.5	8.34	7.5	8.55	7.8	8.75

**Independent School District No. 118
Notes to Basic Financial Statements**

NOTE 6 - DEFINED BENEFIT PENSION PLANS - STATE-WIDE (CONTINUED)

Teachers' Retirement Association (Continued)

C. Contribution Rate (Continued)

The following is a reconciliation of employer contributions in TRA's fiscal year 2023 ACFR "Statement of Changes in Fiduciary Net Position" to the employer contributions used in *Schedule of Employer and Non-Employer Pension Allocations*. Amounts are reported in thousands.

Employer contributions reported in TRA's ACFR Statement of Changes in Fiduciary Net Position	\$ 508,764
Employer contributions not related to future contribution efforts	(87)
TRA's contributions not included in allocation	<u>(643)</u>
Total employer contributions	508,034
Total non-employer contributions	<u>35,587</u>
Total contributions reported in <i>Schedule of Employer and Non-Employer Allocations</i>	<u>\$ 543,621</u>

Amounts reported in the allocation schedules may not precisely agree with basic 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.

**Independent School District No. 118
Notes to Basic Financial Statements**

NOTE 6 - DEFINED BENEFIT PENSION PLANS - STATE-WIDE (CONTINUED)

Teachers' Retirement Association (Continued)

D. Actuarial Assumptions

The total pension liability in the June 30, 2023, 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, 2023
Measurement date	June 30, 2023
Experience study	June 28, 2019 (demographic and economic assumptions)
Actuarial cost method	Entry Age Normal
Actuarial assumptions	
Investment rate of return	7.00%
Price inflation	2.50%
Wage growth rate	2.85% before July 1, 2028, and 3.25% after June 30, 2028.
Projected salary increase	2.85% to 8.85% before July 1, 2028, and 3.25% to 9.25% after June 30, 2028.
Cost of living adjustment	1.0% for January 2019 through January 2023, then increasing by 0.1% each year up to 1.5% annually.

Mortality Assumptions

Pre-retirement	RP 2014 white collar employee table, male rates set back five years and female rates set back seven years. Generational projection uses the MP 2015 scale.
Post-retirement	RP 2014 white collar annuitant table, male rates set back three years and female rates set back three years, with further adjustments of the rates. Generational projections uses the MP 2015 scale.
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 table on the following page.

**Independent School District No. 118
Notes to Basic Financial Statements**

NOTE 6 - DEFINED BENEFIT PENSION PLANS - STATE-WIDE (CONTINUED)

Teachers' Retirement Association (Continued)

D. Actuarial Assumptions (Continued)

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Domestic equity	33.5 %	5.10 %
International stocks	16.5	5.30
Private markets	25.0	5.90
Fixed income	25.0	0.75
Total	<u>100.0 %</u>	

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

Changes in actuarial assumptions since the 2022 valuation:

The 2023 Tax Finance and Policy Bill, effective July 1, 2025:

- ◆ The employer contribution rate will increase from 8.75% to 9.5% on July 1, 2025.
- ◆ The employee contribution rate will increase from 7.75% to 8.0% on July 1, 2025.
- ◆ The pension adjustment rate for school districts and the base budgets for Minnesota State, Perpich Center for Arts Education, and Minnesota Academies will increase to reflect the 0.75% employer contribution rate increase.

The 2024 Omnibus Pensions and Retirement Bill:

- ◆ The Normal Retirement Age (NRA) for active and eligible deferred Tier II members will be 65 effective July 1, 2024.
TRA's amortization date will remain the same at 2048.

E. Discount Rate

The discount rate used to measure the total pension liability was 7.0%. There was no change in the discount rate since the prior measurement date. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the fiscal year 2023 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).

**Independent School District No. 118
Notes to Basic Financial Statements**

NOTE 6 - DEFINED BENEFIT PENSION PLANS - STATE-WIDE (CONTINUED)

Teachers' Retirement Association (Continued)

F. Net Pension Liability

On June 30, 2024, the District reported a liability of \$3,764,838 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2023, 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 0.0456% at the end of the measurement period and 0.0432% for the beginning of the year.

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

District's proportionate share of net pension liability	\$ 3,764,838
State's proportionate share of the net pension liability associated with the District	263,753

For the year ended June 30, 2024, the District recognized pension expense of (\$258). Included in this amount, the District recognized \$37,138 as pension expense for the support provided by direct aid.

**Independent School District No. 118
Notes to Basic Financial Statements**

NOTE 6 - DEFINED BENEFIT PENSION PLANS - STATE-WIDE (CONTINUED)

Teachers' Retirement Association (Continued)

F. Net Pension Liability (Continued)

On June 30, 2024, 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	\$ 36,246	\$ 53,790
Net collective difference between projected and actual earnings on plan investments	-	7,778
Changes of assumptions	409,777	-
Changes in proportion	210,104	88,198
Contributions to TRA subsequent to the measurement date	273,397	-
Total	\$ 929,524	\$ 149,766

The \$273,397 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 ended June 30, 2025.

Other amounts reported as deferred outflows of resources and (deferred inflows of resources) will be recognized in pension expense as follows:

Year Ended June 30,	Pension Expense Amount
2025	\$ 85,976
2026	(6,979)
2027	412,084
2028	(9,859)
2029	25,139
Total	\$ 506,361

**Independent School District No. 118
Notes to Basic Financial Statements**

NOTE 6 - DEFINED BENEFIT PENSION PLANS - STATE-WIDE (CONTINUED)

Teachers' Retirement Association (Continued)

G. Pension Liability Sensitivity

The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 7.0% as well as what the net pension liability would be if it were calculated using a discount rate that is 1 percent lower (6.0%) and 1 percent higher (8.0%) than the current rate.

District Proportionate Share of NPL		
1% Decrease in Discount Rate (6.0%)	Current Discount Rate (7.0%)	1% Increase in Discount Rate (8.0%)
\$ 6,004,640	\$ 3,764,838	\$ 1,931,288

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.

H. Pension Plan Fiduciary Net Position

Detailed information about the plan's fiduciary net position is available in a separately-issued TRA financial report. That can be obtained at www.minnesotatra.org, or 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.

Public Employees' Retirement Association

A. Plan Description

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

General Employees Retirement Plan

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

B. Benefits Provided

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

**Independent School District No. 118
Notes to Basic Financial Statements**

NOTE 6 - DEFINED BENEFIT PENSION PLANS - STATE-WIDE (CONTINUED)

Public Employees' Retirement Association (Continued)

B. Benefits Provided (Continued)

General Employees Plan Benefits

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

Benefit increases are provided to benefit recipients each January. The postretirement increase is equal to 50% of the cost-of-living adjustment (COLA) announced by the SSA, with a minimum increase of at least 1.0% and a maximum of 1.5%. Recipients that have been receiving the annuity or benefit for at least a full year as of the June 30 before the effective date of the increase will receive the full increase. Recipients receiving the annuity or benefit for at least one month but less than a full year as of the June 30 before the effective date of the increase will receive a reduced prorated increase. In 2023, legislation repealed the statute delaying increases for members retiring before full retirement age.

C. Contributions

Minnesota Statutes Chapter 353 set the rates for employer and employee contributions. Contribution rates can only be modified by the state Legislature.

General Employees Fund Contributions

Coordinated Plan members were required to contribute 6.5% of their annual covered salary in fiscal year 2024 and the District was required to contribute 7.5% for Coordinated Plan members. The District's contributions to the General Employees Fund for the year ended June 30, 2024, were \$101,178. The District's contributions were equal to the required contributions as set by state statute.

D. Pension Costs

General Employees Fund Pension Costs

At June 30, 2024, the District reported a liability of \$928,253 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 \$25,502.

**Independent School District No. 118
Notes to Basic Financial Statements**

NOTE 6 - DEFINED BENEFIT PENSION PLANS - STATE-WIDE (CONTINUED)

Public Employees' Retirement Association (Continued)

D. Pension Costs (Continued)

General Employees Fund Pension Costs (Continued)

The net pension liability was measured as of June 30, 2023, 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, 2022, through June 30, 2023, relative to the total employer contributions received from all of PERA's participating employers. The District's proportionate share was 0.0166% at the end of the measurement period and 0.0172% for the beginning of the period.

District's proportionate share of net pension liability	\$	928,253
State of Minnesota's proportionate share of the net pension liability associated with the District		25,502
Total	\$	953,755

For the year ended June 30, 2024, the District recognized pension expense of \$158,242 for its proportionate share of the General Employees Plan's pension expense. Included in this amount, the District recognized \$115 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, 2024, the District reported its proportionate share of deferred outflows of resources and deferred inflows of resources, and its contributions subsequent to the measurement date, from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	\$ 30,748	\$ 6,202
Changes in actuarial assumptions	146,142	254,426
Net collective difference between projected and actual investment earnings actual investment earnings	-	12,748
Changes in proportion	26,486	35,640
Contributions paid to PERA subsequent to the measurement date	101,178	-
Total	\$ 304,554	\$ 309,016

**Independent School District No. 118
Notes to Basic Financial Statements**

NOTE 6 - DEFINED BENEFIT PENSION PLANS - STATE-WIDE (CONTINUED)

Public Employees' Retirement Association (Continued)

D. Pension Costs (Continued)

General Employees Fund Pension Costs (Continued)

The \$101,178 reported as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2025. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended June 30,	Pension Expense
2025	\$ 30,084
2026	(129,677)
2027	14,090
2028	(20,137)
Total	\$ (105,640)

E. Long-Term Expected Return on Investment

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

Asset Class	Final Target Allocation	Long-Term Expected Real Rate of Return
Domestic equity	33.5 %	5.10 %
International stocks	16.5	5.30
Fixed income	25.0	0.75
Private markets	25.0	5.90
Total	100.0 %	

**Independent School District No. 118
Notes to Basic Financial Statements**

NOTE 6 - DEFINED BENEFIT PENSION PLANS - STATE-WIDE (CONTINUED)

Public Employees' Retirement Association (Continued)

F. Actuarial Methods and Assumptions

The total pension liability in the June 30, 2023, actuarial valuation was determined using an individual entry-age normal actuarial cost method. The long-term rate of return on pension plan investments used in the determination of the total liability is 7.5%. This assumption is based on a review of inflation and investments return assumptions from a number of national investment consulting firms. The review provided a range of return investment return rates deemed to be reasonable by the actuary. An investment return of 7.5% was deemed to be within that range of reasonableness for financial reporting purposes.

Inflation is assumed to be 2.25% for the General Employees Plan. Benefit increases after retirement are assumed to be 1.25% for the General Employees.

Salary growth assumptions in the General Employees Plan range in annual increments from 10.25% after one year of service to 3.0% after 27 years of service.

Mortality rates for the General Employees Plan are based on the Pub-2010 General Employee Mortality Table. The table is adjusted slightly to fit PERA's experience.

Actuarial assumptions for the General Employees Plan are reviewed every four years. The most recent four-year experience study for the General Employees Plan was completed in 2022. The assumption changes were adopted by the Board and became effective with the July 1, 2023, actuarial valuation.

The following changes in actuarial assumptions and plan provisions occurred in 2023:

Changes in Actuarial Assumptions

- ◆ The investment return assumption and single discount rate were changed from 6.5% to 7.0%.

Changes in Plan Provisions

- ◆ An additional one-time direct state aid contribution of \$170.1 million will be contributed to the Plan on October 1, 2023.
- ◆ The vesting period of those hired after June 30, 2010, was changed from five years of allowable service to three years of allowable service.
- ◆ The benefit increase delay for early retirements on or after January 1, 2024, was eliminated.
- ◆ A one-time, non-compounding benefit increase of 2.5% minus the actual 2024 adjustment will be payable in a lump sum for calendar year 2024 by March 31, 2024.

G. Discount Rate

The discount rate used to measure the total pension liability in 2023 was 7.0%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and employers will be made at rates set in *Minnesota Statutes*. Based on these assumptions, the fiduciary net position 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.

**Independent School District No. 118
Notes to Basic Financial Statements**

NOTE 6 - DEFINED BENEFIT PENSION PLANS - STATE-WIDE (CONTINUED)

Public Employees' Retirement Association (Continued)

H. Pension Liability Sensitivity

The following table 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 1 percentage point lower or 1 percentage point higher than the current discount rate:

	1% Decrease in Discount Rate (6.0%)	Current Discount Rate (7.0%)	1% Increase in Discount Rate (8.0%)
District's proportionate share of PERA's net pension liability	\$ 1,642,155	\$ 928,253	\$ 341,042

I. Pension Plan Fiduciary Net Position

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

NOTE 7 - POST EMPLOYMENT HEALTH CARE PLAN

A. Plan Description

The District provides a single-employer defined benefit healthcare plan to eligible retirees and their spouses. The plan offers medical coverage. It is the District's policy to periodically review its medical coverage, and to obtain requests for proposals in order to provide the most favorable benefits and premiums for District employees and retirees. No assets have been acclimated in a trust.

B. Benefits Provided

The District provides benefits to certain employees and retirees based on different bargaining groups. The General Fund, Food Service Fund, and Community Service Fund typically liquidate the liability related to OPEB.

C. Members

As of July 1, 2023, the following were covered by the benefit terms:

Actives	91
Retirees receiving payments	4
Total	95

D. Contributions

Retirees contribute to the health care plan at the same rate as District employees. This results in the retirees receiving an implicit rate subsidy. Contribution requirements are established by the District, based on the contract terms. The required contributions are based on projected pay-as-you-go financing requirements. For the fiscal year 2024, the District contributed \$63,485 to the plan.

**Independent School District No. 118
Notes to Basic Financial Statements**

NOTE 7 - POST EMPLOYMENT HEALTH CARE PLAN (CONTINUED)

E. Actuarial Assumptions

The total OPEB liability was determined by an actuarial valuation measured as of July 1, 2023, using the Entry Age method and the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Key Methods and Assumptions Used in Valuation of Total OPEB Liability

Discount rate	3.90%
Inflation	2.50%
Medical trend rate	6.50% in 2023, grading to 5.00% over 6 years and then to 4.00% over the next 48 years.
Dental trend rate	4.00%
Mortality assumption	Pub-2010 Public Retirement Plans. Headcount-Weighted Mortality Tables (General, Teachers) with MP-2021 Generational Improvement Scale.

The actuarial assumptions used in the July 1, 2023, valuation were based on the results of an actuarial experience study for the period July 1, 2022 to June 30, 2023.

The discount rate used to measure the total OPEB liability was 3.90% using the 20-year municipal bond yield.

F. Total OPEB Liability

The District's total OPEB liability of \$1,002,778 was measured as of July 1, 2023, and was determined by an actuarial valuation as of that date.

**Independent School District No. 118
Notes to Basic Financial Statements**

NOTE 7 - POST EMPLOYMENT HEALTH CARE PLAN (CONTINUED)

F. Total OPEB Liability (Continued)

Changes in the total OPEB liability are as follows:

	Total OPEB Liability
Balances at June 30, 2023	\$ 954,645
Changes for the year	
Service cost	50,858
Interest cost	36,971
Changes of assumptions	11,140
Differences between expected and actual experience	14,922
Benefit payments	(65,758)
Net changes	48,133
Balances at June 30, 2024	\$ 1,002,778

Changes of assumptions and other inputs reflect a change in the discount rate from 3.80% in 2023 to 3.90% in 2024.

G. OPEB Liability Sensitivity

The following presents the District's total OPEB liability calculated using the discount rate of 3.80% as well as the liability measured using 1% lower and 1% higher than the current discount rate.

Total OPEB Liability		
1% Decrease in Discount Rate (2.90%)	Current Discount Rate (3.90%)	1% Increase in Discount Rate (4.90%)
\$ 1,081,706	\$ 1,002,778	\$ 931,174

**Independent School District No. 118
Notes to Basic Financial Statements**

NOTE 7 - POST EMPLOYMENT HEALTH CARE PLAN (CONTINUED)

G. OPEB Liability Sensitivity (Continued)

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 1% lower and 1% higher than the current healthcare cost trend rates.

Total OPEB Liability		
1% decrease (5.5% decreasing to 4.0% then 3.0%)	Current (6.5% decreasing to 5.0% then 4.0%)	1% Increase (7.5% decreasing to 6.0% then 5.0%)
\$ 922,084	\$ 1,002,778	\$ 1,096,753

H. OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2024, the District recognized OPEB expense of \$71,402. At June 30, 2024, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Liability gains/losses	\$ 13,056	\$ 85,616
Changes of assumptions	85,588	87,719
Contributions subsequent to the measurement date	63,485	-
Total	\$ 162,129	\$ 173,335

The \$63,485 reported as deferred outflows of resources related to OPEB resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the total OPEB liability in the year ended June 30, 2025.

**Independent School District No. 118
Notes to Basic Financial Statements**

NOTE 7 - POST EMPLOYMENT HEALTH CARE PLAN (CONTINUED)

**H. OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources
Related to OPEB (Continued)**

Other amounts reported as deferred outflows of resources and (deferred inflows of resources) will be recognized in the OPEB expense as follows:

Year Ended June 30,	
2025	\$ (16,427)
2026	(16,427)
2027	(16,430)
2028	(17,631)
2029	(14,284)
Thereafter	<u>6,508</u>
Total	<u>\$ (74,691)</u>

REQUIRED SUPPLEMENTARY INFORMATION

Independent School District No. 118
Schedule of Changes in Total OPEB Liability
and Related Ratios

	<u>June 30, 2018</u>	<u>June 30, 2019</u>	<u>June 30, 2020</u>	<u>June 30, 2021</u>
Total OPEB Liability				
Service cost	\$ 43,066	\$ 44,358	\$ 41,776	\$ 47,653
Interest cost	36,007	36,174	36,480	34,135
Differences between expected and actual experience	-	-	(75,582)	-
Changes of assumptions	-	-	85,163	59,201
Plan changes	-	-	-	-
Benefit payments	<u>(84,504)</u>	<u>(66,279)</u>	<u>(71,639)</u>	<u>(59,258)</u>
Net change in total OPEB liability	<u>(5,431)</u>	<u>14,253</u>	<u>16,198</u>	<u>81,731</u>
Beginning of year	<u>1,057,865</u>	<u>1,052,434</u>	<u>1,066,687</u>	<u>1,082,885</u>
End of year	<u>\$ 1,052,434</u>	<u>\$ 1,066,687</u>	<u>\$ 1,082,885</u>	<u>\$ 1,164,616</u>
Covered payroll	\$ 3,344,325	\$ 3,444,655	\$ 3,387,306	\$ 3,488,925
Total OPEB liability as a percentage of covered-employee payroll	31.47%	30.97%	31.97%	33.38%

Note: Schedule is intended to show ten year trend. Additional years will be reported as they become available.

<u>June 30, 2022</u>	<u>June 30, 2023</u>	<u>June 30, 2024</u>
\$ 49,057	\$ 39,676	\$ 50,858
28,321	23,042	36,971
(100,231)	-	14,922
25,045	(122,807)	11,140
803	-	-
<u>(67,700)</u>	<u>(85,177)</u>	<u>(65,758)</u>
<u>(64,705)</u>	<u>(145,266)</u>	<u>48,133</u>
<u>1,164,616</u>	<u>1,099,911</u>	<u>954,645</u>
<u>\$ 1,099,911</u>	<u>\$ 954,645</u>	<u>\$ 1,002,778</u>
\$ 3,524,621	\$ 3,630,360	\$ 3,914,763
31.21%	26.30%	25.62%

Independent School District No. 118
Schedule of District's and Non-Employer Proportionate Share
of Net Pension Liability - General Employees Retirement Fund
Last Ten Years

For Plan's Fiscal Year Ended June 30,	District's Proportion of the Net Pension Liability (Asset)	District's Proportionate Share of the Net Pension Liability (Asset)	District's Share of State of Minnesota's Proportionated Share of the Net Pension Liability	District's Proportionate Share of the State of Minnesota's Share of the Net Pension Liability	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
2014	0.0175%	\$ 822,062	\$ -	\$ 822,062	\$ 919,338	89.4%	78.8%
2015	0.0181%	938,036	-	938,036	1,045,053	89.8%	78.2%
2016	0.0179%	1,453,391	18,946	1,472,337	1,110,533	130.9%	68.9%
2017	0.0176%	1,123,572	14,149	1,137,721	1,135,533	98.9%	75.9%
2018	0.0160%	887,614	29,072	916,686	1,076,920	82.4%	79.5%
2019	0.0150%	829,316	25,832	855,148	1,060,573	78.2%	80.2%
2020	0.0159%	953,278	29,413	982,691	1,137,387	83.8%	79.1%
2021	0.0161%	687,542	21,007	708,549	1,158,307	59.4%	87.0%
2022	0.0172%	1,362,246	39,927	1,402,173	1,287,933	105.8%	76.7%
2023	0.0166%	928,253	25,502	953,755	1,316,813	70.5%	83.1%

Schedule of District's and Non-Employer Proportionate Share
of Net Pension Liability - TRA Retirement Fund
Last Ten Years

For Plan's Fiscal Year Ended June 30,	District's Proportion of the Net Pension Liability (Asset)	District's Proportionate Share of the Net Pension Liability (Asset)	District's Share of State of Minnesota's Proportionated Share of the Net Pension Liability	District's Proportionate Share of the State of Minnesota's Share of the Net Pension of Liability	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
2014	0.0482%	\$ 2,221,021	\$ 156,220	\$ 2,377,241	\$ 2,198,471	101.0%	81.5%
2015	0.0429%	2,653,789	325,488	2,979,277	2,175,040	122.0%	76.8%
2016	0.0426%	10,161,116	1,020,737	11,181,853	2,217,747	458.2%	44.9%
2017	0.0429%	8,563,618	828,167	9,391,785	2,310,147	370.7%	51.6%
2018	0.0421%	2,644,274	248,678	2,892,952	2,323,400	113.8%	78.1%
2019	0.0452%	2,881,057	254,965	3,136,022	2,567,562	112.2%	78.2%
2020	0.0447%	3,302,496	276,496	3,578,992	2,597,715	127.1%	75.5%
2021	0.0426%	1,864,303	157,257	2,021,560	2,550,652	73.1%	86.6%
2022	0.0432%	3,459,227	256,701	3,715,928	2,672,074	129.5%	76.2%
2023	0.0456%	3,764,838	263,753	4,028,591	2,899,626	129.8%	76.4%

**Independent School District No. 118
Schedule of District Contributions
General Employees Retirement Fund
Last Ten Years**

Fiscal Year Ending 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
2015	\$ 78,379	\$ 78,379	\$ -	\$ 1,045,053	7.50%
2016	83,290	83,290	-	1,110,533	7.50%
2017	85,165	85,165	-	1,135,533	7.50%
2018	80,769	80,769	-	1,076,920	7.50%
2019	79,543	79,543	-	1,060,573	7.50%
2020	85,304	85,304	-	1,137,387	7.50%
2021	86,873	86,873	-	1,158,307	7.50%
2022	96,595	96,595	-	1,287,933	7.50%
2023	98,761	98,761	-	1,316,813	7.50%
2024	101,178	101,178	-	1,349,040	7.50%

**Schedule of District Contributions
TRA Retirement Fund
Last Ten Years**

Fiscal Year Ending 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
2015	\$ 163,128	\$ 163,128	\$ -	\$ 2,175,040	7.50%
2016	166,331	166,331	-	2,217,747	7.50%
2017	173,261	173,261	-	2,310,147	7.50%
2018	174,255	174,255	-	2,323,400	7.50%
2019	197,959	197,959	-	2,567,562	7.71%
2020	205,739	205,739	-	2,597,715	7.92%
2021	207,368	207,368	-	2,550,652	8.13%
2022	222,851	222,851	-	2,672,074	8.34%
2023	247,918	247,918	-	2,899,626	8.55%
2024	273,397	273,397	-	3,124,537	8.75%

Independent School District No. 118
Notes to the Required Supplementary Information

TRA Retirement Fund

2023 Changes

Changes of Benefit Terms

The 2023 Tax Finance and Policy Bill, effective July 1, 2025:

- ◆ The employer contribution rate will increase from 8.75% to 9.5% on July 1, 2025.
- ◆ The employee contribution rate will increase from 7.75% to 8.0% on July 1, 2025.
- ◆ The pension adjustment rate for school districts and the base budgets for Minnesota State, Perpich Center for Arts Education, and Minnesota Academies will increase to reflect the 0.75% employer contribution rate increase.

The 2024 Omnibus Pensions and Retirement Bill:

- ◆ The Normal Retirement Age (NRA) for active and eligible deferred Tier II members will be 65 effective July 1, 2024.
- ◆ TRA's amortization date will remain the same at 2048.

2022 Changes

Changes in Actuarial Assumptions

- ◆ None

2021 Changes

Changes in Actuarial Assumptions

- ◆ The investment return assumption was changed from 7.5% to 7.0%.

2020 Changes

Changes in Actuarial Assumptions

- ◆ Assumed termination rates were changed to more closely reflect actual experience.
- ◆ The pre-retirement mortality assumption was changed to the RP 2014 white collar employee table, male rates set back five years and female rates set back seven years. Generational projection uses the MP 2015 scale.
- ◆ Assumed form of annuity election proportions were changed to more closely reflect actual experience for female retirees.

2019 Changes

Changes in Actuarial Assumptions

- ◆ None

2018 Changes

Changes in Actuarial Assumptions

- ◆ The discount rate was increased to 7.5% from 5.12%.
- ◆ The cost-of-living adjustment (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% on 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.

Independent School District No. 118
Notes to the Required Supplementary Information

TRA Retirement Fund (Continued)

2018 Changes (Continued)

Changes in Actuarial Assumptions (Continued)

- ◆ Augmentation in the early retirement reduction factors is phased out over a five-year period beginning July 1, 2019, and ending July 1, 2024 (this reduces early retirement benefits). Members who retire and are at least age 62 with 30 years of service are exempt.
- ◆ Augmentation on deferred benefits will be reduced to 0% beginning July 1, 2019. Interest payable on refunds to members was reduced from 4.0% to 3.0%, effective July 1, 2018. Interest due on payments and purchases from members, employers was reduced from 8.5% to 7.5%, effective July 1, 2018.
- ◆ The employer contribution rate is increased each July 1 over the next six 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.

2017 Changes

Changes in Actuarial Assumptions

- ◆ The discount rate was increased to 5.12% from 4.66%.
- ◆ The cost-of-living adjustment (COLA) was assumed to increase from 2.0% annually to 2.5% annually on July 1, 2045.
- ◆ The COLA was not assumed to increase to 2.5% but remain at 2.0% for all future years.
- ◆ Adjustments were made to the combined service annuity loads. The active load was reduced from 1.4% to 0.0%, the vested inactive load increased from 4.0% to 7.0% and the non-vested inactive load increased from 4.0% to 9.0%.
- ◆ The investment return assumption was changed from 8.0% to 7.5%.
- ◆ The price inflation assumption was lowered from 2.75% to 2.5%.
- ◆ The payroll growth assumption was lowered from 2.5% to 3.0%.
- ◆ The general wage growth assumption was lowered from 3.5% to 2.85% for ten years followed by 3.25% thereafter.
- ◆ The salary increase assumption was adjusted to reflect the changes in the general wage growth assumption.

2016 Changes

Changes in Actuarial Assumptions

- ◆ The discount rate was decreased to 4.66% from 8.0%.
- ◆ The COLA was not assumed to increase for funding or the GASB calculation. It remained at 2% for all future years.
- ◆ The price inflation assumption was lowered from 3% to 2.75%.
- ◆ The general wage growth and payroll growth assumptions were lowered from 3.75% to 3.5%.
- ◆ Minor changes as some durations for the merit scale of the salary increase assumption.
- ◆ The pre-retirement mortality assumption was changed to the RP 2014 white collar employee table, male rates set back six years and female rates set back five years. Generational projection uses the MP 2015 scale.
- ◆ The post-retirement mortality assumption was changed to the RP 2014 white collar annuitant table, male rates set back three years and female rates set back three years, with further adjustments of the rates. Generational projection uses the MP 2015 scale.

Independent School District No. 118
Notes to the Required Supplementary Information

TRA Retirement Fund (Continued)

2016 Changes (Continued)

Changes in Actuarial Assumptions (Continued)

- ◆ The post-disability mortality assumption was changed to the RP 2014 disabled retiree mortality table, without adjustment.
- ◆ Separate retirement assumptions for members hired before or after July 1, 1989, were created to better reflect each group's behavior in light of different requirements for retirement eligibility.
- ◆ Assumed termination rates were changed to be based solely on years of service in order to better fit the observed experience.
- ◆ A minor adjustment and simplification of the assumption regarding the election of optional form of annuity payment at retirement were made.

2015 Changes

Changes of Benefit Terms

- ◆ The DTRFA was merged into TRA on June 30, 2015.

Changes in Actuarial Assumptions

- ◆ The annual COLA for the June 30, 2015, valuation assumed 2%. The prior year valuation used 2% with an increase to 2.5% commencing in 2034. The discount rate used to measure the total pension liability was 8.0%. This is a decrease from the discount rate at the prior measurement date of 8.25%.

Independent School District No. 118
Notes to the Required Supplementary Information

General Employees Fund

2023 Changes

Changes in Actuarial Assumptions

- ◆ The investment return assumption and single discount rate were changed from 6.5% to 7.0%.

Changes in Plan Provisions

- ◆ An additional one-time direct state aid contribution of \$170.1 million will be contributed to the Plan on October 1, 2023.
- ◆ The vesting period of those hired after June 30, 2010, was changed from five years of allowable service to three years of allowable service.
- ◆ The benefit increase delay for early retirements on or after January 1, 2024, was eliminated.
- ◆ A one-time, non-compounding benefit increase of 2.5 percent minus the actual 2024 adjustment will be payable in a lump sum for calendar year 2024 by March 31, 2024.

2022 Changes

Changes in Actuarial Assumptions

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

Changes in Plan Provisions

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

2021 Changes

Changes in Actuarial Assumptions

- ◆ The investment return and single discount rates were changed from 7.5% to 6.5% for financial reporting purposes.
- ◆ The mortality improvement scale was changed from scale MP-2019 to scale MP-2020.

Changes in Plan Provisions

- ◆ There have been no changes since the prior valuation.

2020 Changes

Changes in Actuarial Assumptions

- ◆ The price inflation assumption was decreased from 2.5% to 2.25%.
- ◆ The payroll growth assumption was decreased from 3.25% to 3.0%.
- ◆ Assumed salary increase rates were changed as recommended in the June 30, 2019, experience study. The net effect is assumed rates that average 0.25% less than previous rates.
- ◆ Assumed rates of retirement were changed as recommended in the June 30, 2019, experience study. The changes result in more unreduced (normal) retirements and slightly fewer Rule of 90 and early retirements.
- ◆ Assumed rates of termination were changed as recommended in the June 30, 2019, experience study. The new rates are based on service and are generally lower than the previous rates for years 2-5 and slightly higher thereafter.
- ◆ Assumed rates of disability were changed as recommended in the June 30, 2019, experience study. The change results in fewer predicted disability retirements for males and females.
- ◆ The base mortality table for healthy annuitants and employees was changed from the RP-2014 table to the Pub-2010 General Mortality table, with adjustments. The base mortality table for disabled annuitants was changed from the RP-2014 disabled annuitant mortality table to the Pub-2010 General/Teacher disabled annuitant mortality table, with adjustments.
- ◆ The mortality improvement scale was changed from Scale MP-2018 to Scale MP-2019.

Independent School District No. 118
Notes to the Required Supplementary Information

General Employees Fund (Continued)

2020 Changes (Continued)

Changes in Actuarial Assumptions (Continued)

- ◆ The assumed spouse age difference was changed from two years older for females to one year older.
- ◆ The assumed number of married male new retirees electing the 100% Joint and Survivor option changed from 35% to 45%. The assumed number of married female new retirees electing the 100% Joint and Survivor option changed from 15% to 30%. The corresponding number of married new retirees electing the Life annuity option was adjusted accordingly.

Changes in Plan Provisions

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

2019 Changes

Changes in Actuarial Assumptions

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

Changes in Plan Provisions

- ◆ The employer supplemental contribution was changed prospectively, decreasing from \$31 million to \$21 million per year. The State's special funding contribution was changed prospectively, requiring \$16 million due per year through 2031.

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 1.0% per year through 2044 and 2.5% per year thereafter to 1.25% per year.

Changes in Plan Provisions

- ◆ The augmentation adjustment in early retirement factors is eliminated over a five-year period starting July 1, 2019, resulting in actuarial equivalence after June 30, 2024.
- ◆ Interest credited on member contributions decreased from 4.0% to 3.0%, beginning July 1, 2018.
- ◆ Deferred augmentation was changed to 0.0%, 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% per year with a provision to increase to 2.5% upon attainment of 90% funding ratio to 50% of the Social Security Cost of Living Adjustment, not less than 1.0% and not more than 1.5%, 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. This 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.

Independent School District No. 118
Notes to the Required Supplementary Information

General Employees Fund (Continued)

2017 Changes

Changes in Actuarial Assumptions

- ◆ The CSA loads were changed from 0.8% for active members and 60% for vested and non-vested deferred members. The revised CSA loads are now 0.0% for active member liability, 15% for vested deferred member liability and 3% for non-vested deferred member liability.
- ◆ The assumed post-retirement benefit increase rate was changed from 1.0% per year for all years to 1.0% per year through 2044 and 2.5% per year thereafter.

Changes in Plan Provisions

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

2016 Changes

Changes in Actuarial Assumptions

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

Changes in Plan Provisions

- ◆ There have been no changes since the prior valuation.

2015 Changes

Changes in Actuarial Assumptions

- ◆ The assumed post-retirement benefit increase rate was changed from 1.0% per year through 2030 and 2.5% per year thereafter to 1.0% per year through 2035 and 2.5% 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 \$6.0 million, which meets the special funding situation definition, was due September 2015.

Independent School District No. 118
Notes to the Required Supplementary Information

Post Employment Health Care Plan

2024 Changes

Changes in Actuarial Assumptions

- ◆ The health care trend rates and mortality tables were updated.
- ◆ The discount rate was changed from 3.80% to 3.90%.

2023 Changes

Changes in Actuarial Assumptions

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

2022 Changes

Changes in Actuarial Assumptions

- ◆ The health care trend rates, mortality tables, and salary increase rates, withdrawal rates, and retiree plan participation percentage were updated.
- ◆ The discount rate was changed from 2.40% to 2.10%.
- ◆ The inflation rate was changed from 2.50% to 2.00%

2021 Changes

Changes in Actuarial Assumptions

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

2020 Changes

Changes in Actuarial Assumptions

- ◆ The health care trend rates, mortality tables, and salary increase rates were updated.
- ◆ The discount rate was changed from 3.40% to 3.10%.
- ◆ An implicit rate liability was added for one post-age 65 retiree who is now assumed not to have Medicare as her primary insurance.

2019 Changes

Changes in Actuarial Assumptions

- ◆ None

SUPPLEMENTARY INFORMATION

Independent School District No. 118
Combining Balance Sheet -
Nonmajor Governmental Funds
June 30, 2024

	Special Revenue Funds		Total Nonmajor Funds
	Food Service	Community Service	
Assets			
Cash and investments	\$ 220,930	\$ 179,668	\$ 400,598
Current property taxes receivable	-	29,062	29,062
Delinquent property taxes receivable	-	971	971
Due from Department of Education	-	2,315	2,315
Due from other governmental units	-	2,000	2,000
Inventory	1,795	-	1,795
	<u>1,795</u>	<u>-</u>	<u>1,795</u>
Total assets	<u>\$ 222,725</u>	<u>\$ 214,016</u>	<u>\$ 436,741</u>
Liabilities			
Accounts payable	\$ 119	\$ 22,161	\$ 22,280
Salaries and benefits payable	154	16,779	16,933
Unearned revenue	384	-	384
Total liabilities	<u>657</u>	<u>38,940</u>	<u>39,597</u>
Deferred Inflows of Resources			
Property taxes levied for subsequent year's expenditures	-	78,453	78,453
Unavailable revenue - delinquent taxes	-	971	971
Total deferred inflows of resources	<u>-</u>	<u>79,424</u>	<u>79,424</u>
Fund Balances			
Nonspendable	1,795	-	1,795
Restricted	220,273	95,652	315,925
Total fund balances	<u>222,068</u>	<u>95,652</u>	<u>317,720</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 222,725</u>	<u>\$ 214,016</u>	<u>\$ 436,741</u>

Independent School District No. 118
Combining Statement of Revenues,
Expenditures, and Changes in Fund Balances -
Nonmajor Governmental Funds
Year Ended June 30, 2024

	Special Revenue Funds		Total Nonmajor Funds
	Food Service	Community Service	
Revenues			
Local property taxes	\$ -	\$ 62,060	\$ 62,060
Other local and county revenues	-	115,558	115,558
Revenue from state sources	5,810	81,835	87,645
Revenue from federal sources	301,497	-	301,497
Sales and other conversion of assets	15,540	-	15,540
Total revenues	<u>322,847</u>	<u>259,453</u>	<u>582,300</u>
Expenditures			
Current			
Food service	303,994	-	303,994
Community education and services	-	266,039	266,039
Capital outlay			
Food service	44,994	-	44,994
Community education and services	-	5,511	5,511
Total expenditures	<u>348,988</u>	<u>271,550</u>	<u>620,538</u>
Excess of revenues under expenditures	(26,141)	(12,097)	(38,238)
Fund Balances			
Beginning of year	<u>248,209</u>	<u>107,749</u>	<u>355,958</u>
End of year	<u>\$ 222,068</u>	<u>\$ 95,652</u>	<u>\$ 317,720</u>

Independent School District No. 118
Uniform Financial Accounting and Reporting Standards
Compliance Table
Year Ended June 30, 2024

	Audit	UFARS	Audit-UFARS		Audit	UFARS	Audit-UFARS
01 GENERAL FUND				06 BUILDING CONSTRUCTION FUND			
Total revenue	\$ 8,547,818	\$ 8,547,817	\$ 1	Total revenue	\$ -	\$ -	\$ -
Total expenditures	8,757,207	8,757,208	(1)	Total expenditures	392,281	392,281	-
<i>Nonspendable:</i>				<i>Nonspendable:</i>			
4.60 Nonspendable fund balance	-	-	-	4.60 Nonspendable fund balance	-	-	-
<i>Restricted/reserved:</i>				<i>Restricted/reserved:</i>			
4.01 Student Activities	66,758	66,758	-	4.07 Capital Projects Levy	-	-	-
4.02 Scholarships	75,624	75,623	1	4.13 Project Funded by COP/LP	-	-	-
4.03 Staff Development	5,911	5,911	-	4.67 LTFM	165,471	165,471	-
4.07 Capital Projects Levy	-	-	-	<i>Restricted:</i>			
4.08 Cooperative Programs	-	-	-	4.64 Restricted fund balance	76,921	76,922	(1)
4.12 Literacy Incentive Aid	9,258	9,258	-	<i>Unassigned:</i>			
4.13 Building Projects Funded by COP/LP	-	-	-	4.63 Unassigned fund balance	-	-	-
4.14 Operating Debt	-	-	-				
4.16 Levy Reduction	-	-	-	07 DEBT SERVICE FUND			
4.17 Taconite Building Maintenance	-	-	-	Total revenue	\$ 1,783,892	\$ 1,783,892	\$ -
4.20 American Indian Ed Aid	(5,625)	(5,625)	-	Total expenditures	1,756,659	1,756,659	-
4.24 Operating Capital	176,204	176,204	-	<i>Nonspendable:</i>			
4.26 \$25 Taconite	-	-	-	4.60 Nonspendable fund balance	-	-	-
4.27 Disabled Accessibility	-	-	-	<i>Restricted/reserved:</i>			
4.28 Learning and Development	-	-	-	4.25 Bond refundings	-	-	-
4.34 Area Learning Center	-	-	-	4.33 Maximum effort loan aid	-	-	-
4.35 Contracted Alternative Programs	-	-	-	4.51 QZAB payments	-	-	-
4.36 State Approved Alternative Program	-	-	-	4.67 LTFM	-	-	-
4.38 Gifted and Talented	32,781	32,781	-	<i>Restricted:</i>			
4.39 English Learner	-	-	-	4.64 Restricted fund balance	321,848	321,848	-
4.40 Teacher Development and Evaluation	10,749	10,749	-	<i>Unassigned:</i>			
4.41 Basic Skills Programs	663	663	-	4.63 Unassigned fund balance	-	-	-
4.43 School Library Aid	28,018	28,018	-				
4.48 Achievement and Integration Revenue	-	-	-	08 TRUST FUND			
4.49 Safe Schools Revenue	5,045	5,045	-	Total revenue	\$ -	\$ -	\$ -
4.51 QZAB Payments	-	-	-	Total expenditures	-	-	-
4.52 OPEB Liabilities not Held in Trust	-	-	-	<i>Unassigned:</i>			
4.53 Unfunded Severance and Retirement Levy	-	-	-	4.01 Student Activities	-	-	-
4.59 Basic Skills Extended Time	-	-	-	4.02 Scholarships	-	-	-
4.67 Long-term Facilities Maintenance	194,625	194,625	-	4.22 Net position	-	-	-
4.71 Student Support Personnel Aid	-	-	-				
4.72 Medical Assistance	102,610	102,610	-	18 CUSTODIAL FUND			
<i>Restricted:</i>				Total revenue	\$ 54	\$ 54	\$ -
4.64 Restricted fund balance	-	-	-	Total expenditures	-	-	-
4.75 Title VII - Impact Aid	-	-	-	<i>Unassigned:</i>			
4.76 Payments in Lieu of Taxes	-	-	-	4.01 Student Activities	-	-	-
<i>Committed:</i>				4.02 Scholarships	3,489	3,489	-
4.18 Committed for separation	-	-	-	4.48 Achievement & Integration	-	-	-
4.61 Committed fund balance	-	-	-	4.64 Restricted fund balance	-	-	-
<i>Assigned:</i>							
4.62 Assigned fund balance	-	-	-	20 Internal Service Fund			
<i>Unassigned:</i>				Total revenue	\$ -	\$ -	\$ -
4.22 Unassigned fund balance	772,077	772,075	2	Total expenditures	-	-	-
				<i>Unassigned:</i>			
02 FOOD SERVICE FUND				4.22 Net position	-	-	-
Total revenue	\$ 322,847	\$ 322,847	\$ -	25 OPEB REVOCABLE TRUST			
Total expenditures	348,988	348,989	(1)	Total revenue	\$ -	\$ -	\$ -
<i>Nonspendable:</i>				Total expenditures	-	-	-
4.60 Nonspendable fund balance	1,795	1,795	-	<i>Unassigned:</i>			
<i>Restricted/reserved:</i>				4.22 Net position	-	-	-
4.52 OPEB Liabilities not Held in Trust	-	-	-				
<i>Restricted:</i>				45 OPEB IRRVOCABLE TRUST			
4.64 Restricted fund balance	220,273	220,273	-	Total revenue	\$ -	\$ -	\$ -
<i>Unassigned:</i>				Total expenditures	-	-	-
4.63 Unassigned fund balance	-	-	-	<i>Unassigned:</i>			
				4.22 Net position	-	-	-
04 COMMUNITY SERVICE FUND							
Total revenue	\$ 259,453	\$ 259,454	\$ (1)	47 OPEB DEBT SERVICE			
Total expenditures	271,550	271,552	(2)	Total revenue	\$ -	\$ -	\$ -
<i>Nonspendable:</i>				Total expenditures	-	-	-
4.60 Nonspendable fund balance	-	-	-	<i>Nonspendable:</i>			
<i>Restricted/reserved:</i>				4.6 Nonspendable fund balance	-	-	-
4.26 \$25 Taconite	-	-	-	<i>Restricted:</i>			
4.31 Community Education	33,978	33,977	1	4.25 Bond refundings	-	-	-
4.32 ECFE	43,907	43,907	-	4.64 Restricted fund balance	-	-	-
4.40 Teacher Development and Evaluations	-	-	-	<i>Unassigned:</i>			
4.44 School Readiness	17,767	17,767	-	4.63 Unassigned fund balance	-	-	-
4.47 Adult Basic Education	-	-	-				
4.52 OPEB Liabilities not Held in Trust	-	-	-				
<i>Restricted:</i>							
4.64 Restricted fund balance	-	-	-				
<i>Unassigned:</i>							
4.63 Unassigned fund balance	-	-	-				

**Independent School District No. 118
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2024**

Federal Agency/Pass Through Agency/Program Title	Federal Assistance Listing Number	Expenditures
U.S. Department of Agriculture		
Through Minnesota Department of Education		
Child nutrition cluster		
School Breakfast Program	10.553	\$ 81,302
National School Lunch Program	10.555	177,682
Commodities programs (noncash assistance)	10.555	25,449
COVID-19 - Supply Chain Assistance	10.555C	17,064
Total Child Nutrition Cluster and U.S. Department of Agriculture		<u>301,497</u>
U.S. Department of Education		
Through Minnesota Department of Education		
Title I, Part A - Grants to Local Educational Agencies	84.010	213,779
Title V, Part B - REAP Rural and Low-Income School Grant Program	84.358B	7,624
Title IV, Part A - Student Support and Academic Enrichment Program	84.424	15,494
Education Stabilization Fund		
COVID-19 - Elementary and Secondary School Emergency Relief Fund II	84.425D	187,047
COVID-19 - Elementary and Secondary School Emergency Relief Fund III	84.425U	515,510
Total Education Stabilization Fund		<u>702,557</u>
Direct from Federal Government		
Title VII - Impact Aid	84.041	323,575
Indian Education Grants to Local Educational Agencies	84.060	38,684
Through Itasca Area Schools Collaborative, ISD No. 6070-50		
Special education cluster		
Special Education Grants to States	84.027	48,092
Special Education Preschool Grants	84.173	6,603
Total Special Education Cluster		<u>54,695</u>
Special Education-Grants for Infants and Families	84.181	3,513
Carl Perkins, Vocational and Applied Technology	84.048A	3,388
Total U.S. Department of Education		<u>1,363,309</u>
U.S. Department of Health and Human Services		
Through Minnesota Department of Education		
Minnesota COVID-19 Testing Program	93.323	512
Total Federal Expenditures		<u>\$ 1,665,318</u>

Independent School District No. 118
Notes to the Schedule of Expenditures of Federal Awards
June 30, 2024

NOTE 1 - BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the "Schedule") includes the federal award activity of the District under programs of the federal government for the year ended June 30, 2024. The information in this Schedule is presented in accordance with the requirements of *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position, changes of net assets, or cash flows of the District.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

NOTE 3 - PASS-THROUGH GRANT NUMBERS

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

NOTE 4 - INVENTORY

Inventories of commodities donated by the U.S. Department of Agriculture are recorded at market value in the Food Service Fund as inventory. Revenue and expenditures are recorded when commodities are used. Other inventories are stated at cost as determined on a FIFO basis.

NOTE 5 - INDIRECT COST RATE

The District did not elect to use the 10 percent de minimis indirect cost rate, as allowed under the Uniform Guidance.



**Report on Internal Control over Financial Reporting
and on Compliance and Other Matters Based on an Audit
of Basic Financial Statements Performed in Accordance
with *Government Auditing Standards***

Independent Auditor's Report

To the School Board
Independent School District No. 118
Remer, 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 (*Government Auditing Standards*), the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Independent School District No. 118, Remer, Minnesota, as of and for the year ending June 30, 2024, and the related notes to basic financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated October 30, 2024.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the basic financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the basic 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 basic 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 certain deficiency in internal control, described in the accompanying Schedule of Findings and Questioned Costs in Accordance with the Uniform Guidance that we consider to be a significant deficiency, Audit Finding 2024-001.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's basic 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 basic financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

District's Response to the Finding

Government Auditing Standards requires the auditor to perform limited procedures on the District's response to the findings identified in our audit and described in the accompanying Schedule of Findings and Questioned Costs in Accordance with the Uniform Guidance. The District's response was not subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

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

Bogen KOV, Ltd.

St. Cloud, Minnesota
October 30, 2024



**Report on Compliance for Each Major Federal Program
and Report on Internal Control over Compliance in Accordance with
the Uniform Guidance**

Independent Auditor's Report

To the School Board
Independent School District No. 535
Rochester, Minnesota

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the District's compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2024. The District's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs in Accordance with the Uniform Guidance.

In our opinion, the District complied in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2024.

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of each major federal program as a whole.

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

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

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

Report on Internal Control over Compliance

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

Report on Internal Control over Compliance (Continued)

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

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

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

Bogenkoff, Ltd.

St. Cloud, Minnesota
October 30, 2024

**Independent School District No. 118
Schedule of Findings and Questioned Costs
in Accordance with the Uniform Guidance**

SECTION I - SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued: We issued an unmodified opinion on the fair presentation of the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information in accordance with accounting principles generally accepted in the United States of America (GAAP).

Internal control over financial reporting:

- ◆ Material weakness(es) identified? No
- ◆ Significant deficiency(ies) identified that are not considered to be material weakness(es)? Yes, Audit Finding 2024-001

Noncompliance material to financial statements noted? No

Federal Awards

Type of auditor's report issued on compliance for major programs: Unmodified

Internal control over major programs:

- ◆ Material weakness(es) identified? No
- ◆ Significant deficiency(ies) identified? None reported

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516? No

Identification of Major Programs

Assistance Listing No.: 84.425
Name of Federal Program or Cluster: Education Stabilization Fund

Dollar threshold used to distinguish between type A and type B programs: \$750,000

Auditee qualified as low risk auditee? Yes

**Independent School District No. 118
Schedule of Findings and Questioned Costs
in Accordance with the Uniform Guidance**

SECTION II - BASIC FINANCIAL STATEMENT FINDINGS

Audit Finding 2024-001 - Lack of Segregation of Accounting Duties

Criteria:

Internal control that supports the District's ability to initiate, record, process and report financial data consistent with the assertions of management in the basic financial statements requires adequate segregation of accounting duties.

Condition:

The District does not have adequate segregation of accounting duties.

Context:

This finding impacts the internal control for all significant accounting functions.

Cause:

There are a limited number of office employees.

Effect or Potential Effect:

The lack of adequate segregation of accounting duties could adversely affect the District's ability to record, process, summarize, and report financial data consistent with the assertions of management in the basic financial statements.

Recommendation:

Continue to review the accounting system, including changes that may occur. Implement segregation whenever practical.

**Independent School District No. 118
Schedule of Findings and Questioned Costs
in Accordance with the Uniform Guidance**

SECTION II - BASIC FINANCIAL STATEMENT FINDINGS (CONTINUED):

Audit Finding 2024-001 - Lack of Segregation of Accounting Duties (Continued)

Views of the Responsible Officials and Planned Corrective Actions:

CORRECTIVE ACTION PLAN (CAP):

1. Explanation of Disagreement with Audit Finding
There is no disagreement with the audit finding.
2. Actions Planned in Response to Finding
Administration will monitor current segregation of accounting duties and provide further segregation, if possible.
3. Official Responsible for Ensuring CAP
Mary Yakibchuk, Interim Superintendent, is the official responsible for ensuring corrective action of the deficiency.
4. Planned Completion Date for CAP
The planned completion date for the CAP is ongoing.
5. Plan to Monitor Completion of CAP
The School Board will be monitoring this CAP.

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None

SECTION IV - PRIOR YEAR FINDINGS AND QUESTIONED COSTS

None



Minnesota Legal Compliance

Independent Auditor's Report

To the School Board
Independent School District No. 118
Remer, 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 basic financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Independent School District No. 118, Remer, Minnesota, as of and for the year ended June 30, 2024, and the related notes to basic financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated October 30, 2024.

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

The purpose of this report is 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.

BerganKDV, Ltd.

St. Cloud, Minnesota
October 30, 2024

Northland Community Schools

Independent School District #118

School Board Report

Date: 11/20/24



Report Submitted by: Janessa Green (Elementary Principal)

DISTRICT MISSION STATEMENT: *To educate and inspire all learners to reach their full potential.*

Celebrations:

- Held the first Student Voting - Mock Election on election day in the commons. Elementary students scheduled a time to vote at our “polling place” in the commons. Each grade level had a different type of voting ballot, tailored to be developmentally appropriate.
- Our Veteran’s Day program was amazing. Thank you to our committee members for planning a very successful event. Thank you to Marc Ruyak for giving a speech as a Veteran.
- Our 1st Quarter Eagle Pride Celebration was very fun! We recognized the Top 2 students in each class for the top math and reading scores. We celebrated classes winning the weekly class spirit award. Then all the students showing exemplary Eagle Pride (0-1 referrals for K-3rd and 0 referrals for 4th-5th for the whole quarter) went to the school forest to roast marshmallows. The elementary student leadership helped for the whole afternoon and they did great!
- The elementary student leadership and I are writing a Lake Country Power grant to restore and revitalize our playground. It is due Nov. 30 and can be awarded up to \$100,000.
- Boston Backett came in to present to our 3rd-8th graders. He is an illusionist and performer that spoke to students about anti-bullying and self-confidence. The kids really enjoyed it!
- Our second teacher Professional Learning Day was very successful.
 - Elementary and Special Education had an in-person synchronous LETRS training for 3 hours in the afternoon. The training was engaging and insightful. I am personally seeing improvement with our students already.
 - We took some time to reflect on where we are at as a staff and our Leadership team is taking all of that feedback to digest and brainstorming solutions to support our students and staff more effectively.
- **Highlighting Grades - 5th Grade (from Ms. Bishop and Mrs. Christensen)**
 - We have been very productive in 5th grade this quarter!
 - Both 5th grade classes created a "Passion Project" about something they love to do. They got to choose how they wanted to present them to the class. It was so cool to see their interests outside of school, and their excitement to share it with their peers.
 - Ms. Bishop's class held their 3rd annual 1st quarter election. Students learned about the importance of living in a democracy, and casting their vote. Students wrote speeches for president, vice president, or secretary class officer positions. Mrs. Christensen's class also

made an appearance as our first live audience! Mrs. Green and Mrs. Shepard were our camera women. The kids LOVED it!

- Next, both classes have been working on their skills to write like an author. With the purpose to inform, students chose to write to their favorite brands/companies! We mailed the letters out last week, and are hoping to receive some responses soon!
- At the end of October, we held our 1st Quarter Eagle Pride store! This was very exciting for the kids because Ms. Bishop takes her store seriously! The kids saved all of their golden tickets to spend, and let's just say they all went home with a haul!
- Continuing the tradition, the 5th graders wrote letters to the veterans in our community to thank them for their service. This is always one of Ms. Bishop's favorite lessons as it teaches students to honor and recognize those who have served our country.
- Christensen's science class recently finished a unit on matter and energy and what living things need to survive. They are now working through questions related to particles too small to be seen. They have grown beans, decomposed organic matter, and built miniature landfills.
- In math they are working on multi digit multiplication and division. The new curriculum allows for time to be spent on partner and group work as well as math games every couple of days, which students love!

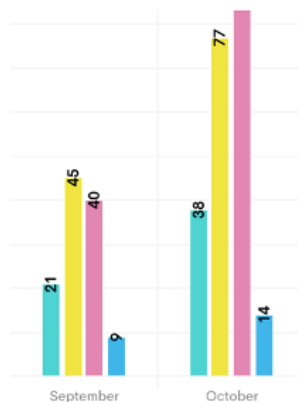
Updates:

- **LETRS training pacing - Unit 2, Session 3**

PBIS:

- PBIS Data Report included a new format. Our PBIS team inputs the data and then processes the information to create action plans for specific grade levels and students.
- [October PBIS Report](#)
- **Only 14 referrals for the month of October - the best in the last 4 years!**
 - (Last year there were 92 in October)

- 2021-2022
- 2022-2023
- 2023-2024
- 2024-2025



Proposals:

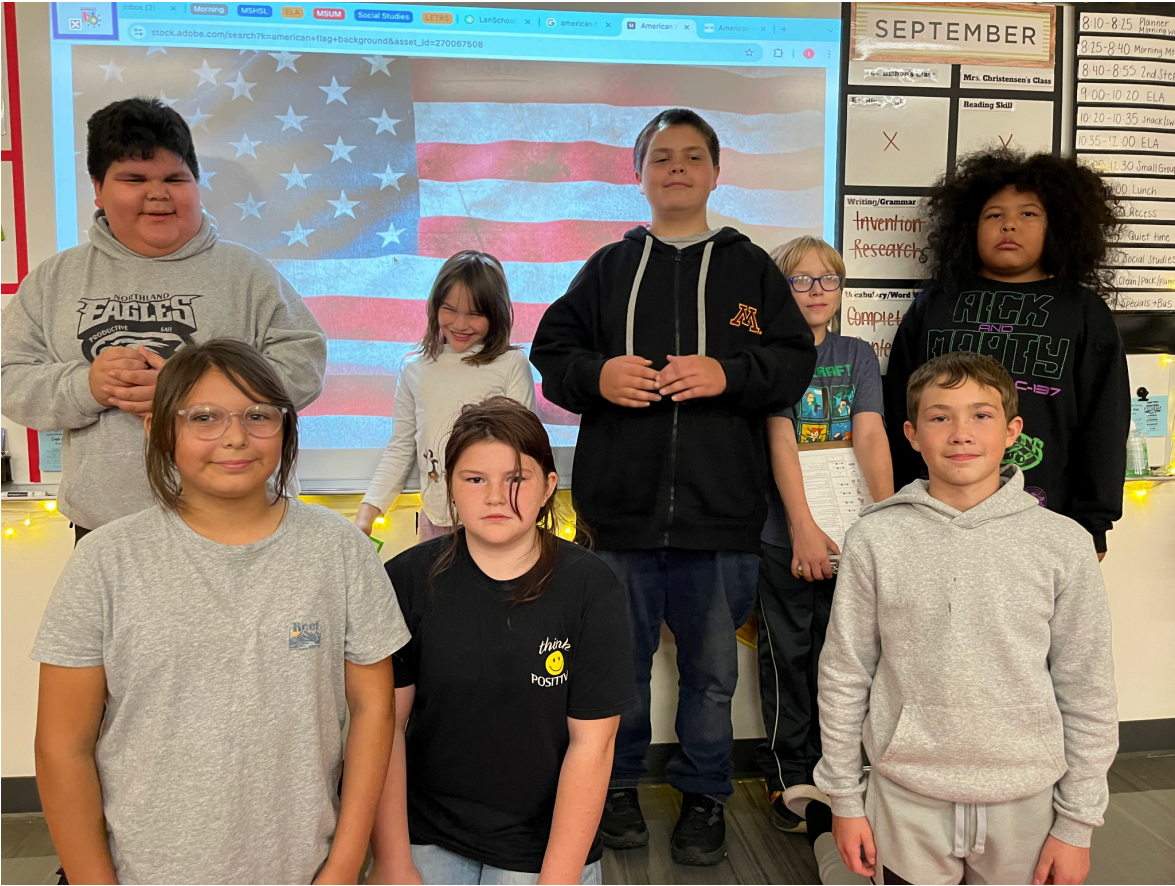
Student Voting - Mock Election



1st Quarter Eagle Pride Celebration:



5th Grade Elections



Boston Backett



Carter McLaughlin

Activities Director

Board Report

10/18/24

Northland Board Report

- Storm Girls basketball began on 11/11.
- Northland Boys basketball began on 11/18.
- Storm girls kick off the season on 11/21 against South Ridge.
- Northland Boys Basketball had a better turnout than anticipated.
- Northland Boys kick off the season on 12/3



Northland Community Schools

Independent School District #118

School Board Report

Date: Nov24



- Several EMER and Exit lighting replaced for failed test
- Band room acoustics completed – auditory test to validate results this winter
- AHU 5 supervisory on return duct smoke detector TBD repair
- Annual air filter order submitted
- Wood chips playgrounds maint coat completed
- Door access controller maint to fix issues with reader
- Warranty submitted for 2 roof leaks
- Door 17 intermittent thermal binding / Flooring – looking at solutions and costs
- Bus garage chemical dispensing for cleaning completed// pass inspection

Northland Community Schools

Independent School District #118



School Board Report

Date: November 2024

Report Submitted by: L. Monroe-Indian Education

DISTRICT MISSION STATEMENT: *To educate and inspire all learners to reach their full potential.*

Celebrations:

Board Report

Indian Education Department

Date: 11-18-24

- State AIEA has been completed. Awaiting approval from the state.
- Title VI grant reporting has been completed.
- November Native American Heritage Month: All school acknowledgements for the month; Rock your Mocs Day, Dressed Your Best Day, (Wild rice)Manoomin Day, Frybread Day, Veteran's Day drum exhibition, MMIP awareness day, and a Relatives Day throughout the month.
- The high school Ind. Edu. program students celebrated their fall feast on 10/11/24
- The first Ojibwe quiz bowl competition will be held in Tower, MN December 20th.
- I.E. provided the wild rice, maple syrup processing, and fur trapping stations this year for forest day.
- A Wild Rice Camp was offered to all high school classes on 11/8/24. Students were able to experience and assist during the traditional wild rice camp with all the steps and processes and were also able to try traditionally processed 'popped wild rice'.
- Recognitions: Thank you to the Leech Lake Band of Ojibwe District II office for the donation of the meal to staff and families at the Sugar Point Community Center on 11/12/24 for parent/teacher conferences. Thank you to the Leech Lake Family Preservation program for attending the event as well. Thank you to Nedahness Greene for contributing items to the MMIP awareness event.

Request an overnight trip for Ojibwe Quiz Bowl December 19th, 2024 to Tower, MN.

Adopted: 12/16/98

Reviewed: 4/26/24

Revised: 12/99, 08/02, 01/06, 09/06, 12/07, 10/10, 10/11, 11/12, 11/13, 10/14, 11/15, 8/18/16, 2/13/18, 10/09/18, 1/2020, 10/21, 10/22, 4/23, 7/24

446. PAY RATES FOR ACTIVITIES

I. PURPOSE

To set pay rates for positions related to activities.

II. GENERAL STATEMENT OF POLICY

Persons who are not covered under the NREM contract and/or not employees will be paid for the activities listed on this schedule using this schedule until it is revised.

Base	
Coaches / Advisors	Pay per Appendix E in the Master Agreement between ISD #118 and NREM (Northland Remer Education MN)
Officials for Junior High or Junior Varsity Games	\$45.00 per game
Detention	Per Article VII, Sec. 5 of Master Agreement between ISD #118 and NREM
Tutor	Per Article VII, Sec. 5 of Master Agreement between ISD #118 and NREM

Activity Director	Pay per agreement for shared services with Appendix E in the Master Agreement between ISD #118 and Hill City ISD #002-NREM
Meal Reimbursement	As per Minnesota Commissioners Plan
Homebound	Pay per Article VII in the Master Agreement between ISD #118 and NREM
Event Workers-	Pay per Article VII, Sect. 3. Of Master Agreement between ISD #118 and NREM
Event Supervisor	\$75
Referee	Referee pay per Iron Range Association contract
Sub <u>Bus</u> Driver Regular route	90% of Step 1 based on Master Agreement between ISD #118 and MSEA <u>Step 1 based on Master Agreement between ISD #118 and MSEA</u>

<u>Long-Term Sub</u> <u>Regular Route</u> <u>Temporary</u> <u>Assignment-Bus</u> <u>Driver</u>	95% of Step 1 based on Master Agreement between ISD #118 and MSEA <u>. MSEA requested the term “Long-Term Sub” be replaced with the term</u> <u>“Temporary Assignment”</u>
<u>Activity/Field Trip</u> <u>Driver (extra</u> <u>assignment)</u>	Step 1 based on Master Agreement between ISD #118 and MSEA Regular Route Drivers <u>paid at route driver step</u>
ITV/On-Line Assistant	\$10.50 per hour
MSEA Kitchen Sub Para Sub Custodian Sub	<u>Step 1 of Kitchen Helper MSEA Salary Schedule</u> <u>-Step 1 of Cook MSEA Salary Schedule</u> <u>–Step 1 of Custodian Salary Schedule</u> <u>Step 1 of Para Salary Schedule</u>
<u>Non-certified</u> <u>Long-Term</u> <u>substitutes</u> <u>(Custodian, Food</u> <u>Service or Para)</u>	95% of Step 1 based on Master Agreement between ISD #118 and MSEA <u>MSEA requested the term “Long-Term Sub” be replaced with the term</u> <u>“Temporary Assignment”</u>
Short-term substitute teacher	70% of Step 1, Lane 1 based on Master Agreement between ISD #118 and NREM
Long Term <u>Assignment</u> Substitute Teacher (more than 15 consecutive days in the same position)	75% of Step 1, Lane 1 based on Master Agreement between ISD #118 and NREM

Independent School District #118 Policy 446

Adopted: 12/16/98

Revised: 12/99, 08/02, 01/06, 09/06, 12/07, 10/10, 10/11, 11/12, 11/13, 10/14, 11/15, 8/18/16, 2/13/18, 10/09/18, 1/2020, 10/21, 10/22, 4/23

446. PAY RATES FOR ACTIVITIES

I. PURPOSE

To set pay rates for positions related to activities.

II. GENERAL STATEMENT OF POLICY

Persons who are not covered under the NREM contract and/or not employees will be paid for the activities listed on this schedule using this schedule until it is revised.

Base	
Coaches / Advisors	Pay per Appendix E in the Master Agreement between ISD #118 and NREM (Northland Remer Education MN)
Officials for Junior High or Junior Varsity Games	\$45.00 per game
Detention	Per Article VII, Sec. 5 of Master Agreement between ISD #118 and NREM
Tutor	Per Article VII, Sec. 5 of Master Agreement between ISD #118 and NREM

Activity Director	Pay per Appendix E in the Master Agreement between ISD #118 and NREM
Meal Reimbursement	As per Minnesota Commissioners Plan
Homebound	Pay per Article VII in the Master Agreement between ISD #118 and NREM
Event Workers-	Pay per Article VII, Sect. 3. Of Master Agreement between ISD #118 and NREM
Event Supervisor	\$75
Referee	Referee pay per Iron Range Association contract
Sub Driver Regular route	90% of Step 1 based on Master Agreement between ISD #118 and MSEA
Long Term Sub Driver	95% of Step 1 based on Master Agreement between ISD #118 and MSEA

Activity/Field Trip Driver	Step one from the regular bus driver's pay scale
ITV/On-Line Assistant	\$10.50 per hour
Non-certified short-term substitutes (Custodian, Food Service, or Para)	90% of Step 1 based on Master Agreement between ISD #118 and MSEA
Non-certified long-term substitutes (Custodian, Food Service or Para)	95% of Step 1 based on Master Agreement between ISD #118 and MSEA
Short-term substitute teacher	70% of Step 1, Lane 1 based on Master Agreement between ISD #118 and NREM
Long Term Substitute Teacher (more than 15 consecutive days in the same position)	75% of Step 1, Lane 1 based on Master Agreement between ISD #118 and NREM

**MEMORANDUM OF UNDERSTANDING
BETWEEN
Independent School District 118 (hereinafter referred to as “District”)
AND**

Independent School District 118, Principals’ Association (hereinafter referred to as “Association”)

WHEREAS the District and Association are parties to a collective bargaining agreement (CBA) for the period from July 1, 2022, through June 30, 2025; and,

WHEREAS the District and Association desire to address the Hospital and Medical Insurance coverage and “middle value plan” terminology.

NOW THEREFORE, be it resolved that the parties agree to the following:

1. Article VII, Section 1.

Hospital and Medical: The District shall provide and pay 100% of the premium cost of hospital and medical insurance for all principals and their dependents who qualify and are enrolled in the School District’ group hospital and medical plan.

IN WITNESS WHEREOF, the parties have voluntarily entered into this MOU on the dates shown by their signatures. This MOU will not become effective unless and until it is approved by the District’s School Board and is signed by both parties.

For the District:

For the Association:

Dated:

Dated:

Northland Community Schools - INDEPENDENT SCHOOL DISTRICT #118 Remer, Minnesota

Non-Licensed Staff Seniority List as of 7/1/2024

<u>Name</u>	<u>District Employment Date</u>	<u>Seniority Years</u>		<u>Name</u>	<u>District Employment Date</u>	<u>Seniority Years</u>
Combined Classifications: Clerical, Instructional and Management, Para II, Health, IE Tutor				Payroll Clerk/Bookkeeper		
Phyllis Wake	September 24, 1992	31		Julie Erpelding	April 5, 2021	3
Carla Hopkins	September 6, 1995	28				
Toni Gross	August 20, 1998	25		Cooks I & II		
Terri Datzman	September 16, 1999	24		Wanda Schear	August 15, 2019	4
Ruth Wersal	July 20, 2000	23		Abriel Tellstrom	October 14, 2020	3
Denise Stefan	November 16, 2000	23				
Jamie Kendall	September 18, 2003	20		Kitchen Helper		
Christine Nihart	September 2, 2009	14		Mark Schultenover	July 30, 2024	0
Jenny Swankier	January 24, 2011	13		Theresa Schmitt		0
Tandy Kibbler	August 11, 2014	9				
Cindi Troyna	October 5, 2015	8		Custodians		
Marla Adcock	December 9, 2015	8		Jacob Trimble	March 13, 2023	1
				Trevor Green	July 9, 2024	0
Alyssa Troyna	March 19, 2018	6		Irving Vilina	Nov. 4, 2024	0
Angie Surber	September 6, 2022	1		Mechanic		
Amber Whitebird	September 19, 2022	1		Mark Trimble	August 5, 2024	1
Bruce Schear	August 24, 2021	2		(Orig. DOH Jan. 2023)		
Brittany Frank	January 17, 2024	0		Bus Drivers		
Molly Slagle	August 26, 2024	0		Terri Datzman	September 16, 1999	24
Jasmine Gackstetter	September 16, 2024	0		Larry Morrison	August 20, 2015	8
Amy Williams	October 7, 2024	0		Ken Grabinski	October 1, 2018	5
District Computer Technician				Daniel Bye	September 23, 2019	4
Lori Sizenbach	September 21, 1995	28		Sarah Dixon	August 7, 2020	3
				Chris Stoppelman	March 14, 2022	2
Secretaries				Zeb Hemsworth	August 23, 2024	0
Amanda Jones	March 21, 2005	19				
Laura Flood	February 22, 2022	2				
Posted: 9/17/24						

**Northland Community Schools – ISD #118
LICENSED STAFF SENIORITY LIST 2024-2025**

Board Approved:

Name	Certification Area	Tier	Date of First Service	Total Yrs Taught	District Seniority Yrs
Myers, Jill	Elementary Education (K-6)	4	8/22/90	33.25	33.25
Shepard, Terri	School Social Worker	4	12/16/91	33	33
Bachmann, Scott	7-12 Coaching K-12 Health Education K-12 Physical Education	4	8/26/97	27	27
Boucher, Raina	K-6 Elementary Education	4	8/28/00	26 (364466)	24
Horn, Michael	5-12 Social Studies	4	8/28/00	24 (388496)	24
Daugherty, Shem	7-12 Social Studies	4	8/28/00	24 (392145)	24
Gravelle, Mark	5-12 Industrial Arts	4	8/27/01	23	23
Procopio, Carol	5-12 Mathematics	4	8/25/05	25	18.25
McKinney, Stacey	1-6 Elementary Education K-12 Learning Disabilities K-12 Emotional Behavior Disorders	4	6/20/02-5/24/05 01/14/2015	14	12.51

Knapp, Julie	K-6 Elementary Education Age 3 – K Pre-Primary	4	08/29/12	12	12
Monroe, Leah	American Indian Language & Culture	4	08/26/13	10.29	10.29
Birt, Kathleen	K-6 Elementary Education K-12 Learning Disabilities B-12 Autism Spectrum Disorders B-12 Blind or Visually Impaired K-12 Emotional Behavior Disorders Director of Special Education	4	12/16/13	26	10.5

Osterhoudt, Amber	1-6 Elementary Education 5-8 Communication arts/Literature K-12 Reading	4	08/25/2014	10	10
Peterson, Scott	K-12 School Counselor	4	09/22/2014	9.90	9.90
Holmied, Kelly	K-6 Elementary Education	4	10/13/2014	9.82	9.82
Kuck, Lori	K-12 Learning Disabilities 1-6 Elementary Education 9-12 Tchr/Coord Work Based Learning	4	01/05/2015	9.56	9.56
Heruth, Raina	PreK – 12 School Psychologist	4	08/31/2015	12	9
Sharp, Nathaniel	5-12 Mathematics	4	08/31/2015	9	9

Johnson, Michelle	1-6 Elementary Education	4	08/31/2015	22	9
Edstrom, Katelyn	5-12 Communication Arts/Literature	4	08/15/2016	8	8
Sparen, Sam	K-12 Physical Education	2	08/25/2017	7	7
Riewer, Kelly	B-Grade 3 Early Childhood Education	4	08/24/2018	5 (508865)	6
Christensen, Cortney	1-6 Elementary Education	4	08/24/2018	11 (414056)	6
Hall, Roberta	K-6 Elementary Education	4	08/24/2018	14 (481664)	6
Thompson, Lavonne	American Indian Language & Culture	3	08/29/2019	5	5
Gilbertson, Terry	Pre-Kindergarten Family Ed/Early Childhood Early Childhood Special Ed	4	08/31/2020	12	4
Parkinson, Cheri	Pre-Kindergarten Family ED/Early Childhood K-6 Elementary Education Parent and Family Education	4	08/31/2020	28	4
Erin Diedrich	K-6 Elementary Education	4	08/26/21 (47156)	10	3

Name	Certification Area	Tier	Date of First Service	Total Yrs Taught	District Seniority Yrs
Edward Barron	K-12 Academic and Behavior Strategist	3	08/26/21 (506770)	4	3
Abbie Newman	K-6 Elementary Education 5-8 Communication Arts/Literature	4	08/26/21 (1009803)	3	3
Lisa Holm	K-6 Elementary Education	4	08/26/22	27	2
Tristen Heller	K-12 Instrumental and Classroom Music	3	08/26/22	2	2
Izabella Bishop	K-6 Elementary Education	3	08/26/22	2	2
Brittany McClellan	K-6 Elementary Education Age 3 – PreK Pre-Primary	4	08/26/22	8	2
Sarah Valtinson	5-12 Social Studies	4	08/26/22	3	2
Ong, Sarah	Speech Pathology	3	08/28/23	13	1
Anderson, Rod	Life Science Coaching	4	08/28/23	31	1
Benoit, Karissa	Licensed Social Worker	3	08/28/23	6	1

Mortenson, Carrieann	K-12 Elementary Education	3	08/28/23	6	1
Casteel, Cassey	Sped	3	08/26/24	0	0
Hensley, Tracy	HS Science	4	07/31/24	16	0
Williamson, Stephaney	Dean/BI	4	8/26/24	11	0

Posted: 09/17/2024, updated 9/24/24

Board Approved: