



## ROYALTON BOARD OF EDUCATION

Regular Meeting Agenda

December 8, 2025

6:00 PM

### 1. Call to Order

### 2. Pledge to Flag

### 3. Roll Call

### 4. Board Chair Comments

*Description: Closed Meeting Comments*

### 5. Approval of Agenda

### 6. Appreciation, Recognition and Presentations

*Description: Students of the Month:*

September- Kimberlie Randt

October- Abigail Roering

November- Cody Bieniek

### 7. Recognition of Citizens for Input Purposes

### 8. Reports/News

8.a. Superintendent Report

8.b. Business Manager Report

8.c. Principal Report

8.d. Activities Director

8.e. Student School Board

### 9. Consent Agenda Approval

*Description: \*The Board is consenting to approve items listed below as presented, at one time. At any point a Director can pull an item off the consent agenda for further discussion.*

9.a. Approval of Regular Board Meeting Minutes

9.b. Claims, Accounts and Financial

*Description: Approve accounts payable and receivables, and employee reimbursements as attached and approve all other financial reports as presented.*

9.c. AFSCME Contract Approval

9.d. Technology Assistant Contract Approval

9.e. Finance Specialist Contract Approval

9.f. Executive Assistant Contract Approval

9.g. Non-Licensed Preschool Teacher Contract

9.h. Approval of Personnel Changes

### 10. Discussion/Information/Action Items

10.a. Approval of Final Levy

10.b. Approval of Audit Report

10.c. 2024-2025 MCA Data Presentation

10.d. Comprehensive Achievement and Civic Readiness

10.e. Naming of Official Depositories for District Funds

10.f. Investment of Funds

10.g.Delegation of Authority to make Electronic Funds Transfers

10.h.Approval of Donations by Resolution

10.i.Policy Reading

10.i.1.First Policy Reading

**Description:** 209: Code of Ethics

521: Student Disability Non Discrimination

531: The Pledge of Allegiance

613: Graduation requirements

722: Public Data Requests

Technical Changes—

417: Chemical Use and Abuse

519: Interviews of Students by Outside Agencies

601: School District Curriculum and Instructional Goals

616: School District Accountability

621: Literacy and the Read Act

709: Student Transportation Safety Policy

Substantive Changes—

712: Video Surveillance Other Than on Buses

10.i.2.Second Policy Reading

## 11.Upcoming Meeting Schedule

**Description:**

<b>Meeting</b>	<b>Date</b>	<b>Time</b>	<b>Place</b>
<i>Finance Committee</i>	<i>December 17, 2025</i>	<i>12pm</i>	<i>DO Conference Room</i>
<i>Policy Committee</i>	<i>December 17, 2025</i>	<i>2pm</i>	<i>DO Conference Room</i>
<i>Organizational Meeting</i>	<i>January 12 , 2025</i>	<i>6pm</i>	<i>MS/HS Media Center</i>

## 12.Adjournment

<b>ROYALTON PUBLIC SCHOOLS ISD 485</b>	<b>ROYALTON PUBLIC SCHOOLS ISD 485</b>	<b>REVENUE &amp; EXPENDITURE SUMMARY BY SOURCE, OBJECT SERIES &amp; PROGRAM SERIES</b>	<b>November 30, 2025</b>
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<b>REVENUE</b>						November 30, 2025	November 30, 2024	November 30, 2023		
REVENUE CATEGORIES	June 30, 2024	June 30, 2025	Adopted Budget	Received YTD	Budget Remaining	% of Budget Received	% of Actuals Received	% of Actuals Received	November 30, 2024	November 30, 2023
STATE	9,727,486	10,436,252	10,940,821	3,778,294	7,162,527	34.5%	31.3%	31.1%	3,266,802	3,021,346
FEDERAL	377,765	155,251	164,000	25,128	138,872	15.3%	13.1%	0.2%	20,342	803
PROPERTY TAXES	788,165	874,108	849,335	309,622	539,713	36.5%	33.8%	37.6%	295,036	296,306
LOCAL (FEES, INTEREST, ETC.)	784,723	798,122	423,252	262,839	160,413	62.1%	30.9%	38.0%	246,586	297,930
<b>TOTALS</b>	<b>11,678,138</b>	<b>12,263,733</b>	<b>12,377,408</b>	<b>4,375,883</b>	<b>8,001,524</b>	<b>35.4%</b>	<b>31.2%</b>	<b>31.0%</b>	<b>3,828,766</b>	<b>3,616,384</b>

<b>EXPENDITURES</b>						November 30, 2025	November 30, 2024	November 30, 2023		
OBJECT SERIES	June 30, 2024	June 30, 2025	Adopted Budget	Expended YTD	Budget Remaining	% of Budget Expended	% of Actuals Expended	% of Actuals Expended	November 30, 2024	November 30, 2023
SALARIES & WAGES	6,871,879	7,007,032	7,123,366	2,095,566	5,027,800	29.4%	28.8%	28.6%	2,015,669	1,963,414
EMPLOYEE BENEFITS	1,910,867	1,992,117	2,118,531	715,719	1,402,812	33.8%	36.1%	31.7%	718,862	604,877
PURCHASED SERVICES	2,065,094	1,851,300	1,804,297	808,892	995,405	44.8%	43.4%	30.2%	803,092	623,028
SUPPLIES	1,050,348	846,120	782,195	444,980	337,215	56.9%	42.9%	40.7%	363,263	427,743
EQUIPMENT	264,033	340,934	302,000	122,628	179,372	40.6%	74.3%	52.0%	253,220	137,258
OTHER EXPENDITURES	2,412	46,199	3,390	48,487	(45,097)	1430.3%	100.6%	454.8%	46,472	10,969
<b>TOTALS</b>	<b>12,164,634</b>	<b>12,083,702</b>	<b>12,133,779</b>	<b>4,236,272</b>	<b>7,897,507</b>	<b>34.9%</b>	<b>34.8%</b>	<b>31.0%</b>	<b>4,200,578</b>	<b>3,767,289</b>

<b>PROGRAM SERIES</b>						November 30, 2025	November 30, 2024	November 30, 2023		
PROGRAM SERIES	June 30, 2024	June 30, 2025	Adopted Budget	Expended YTD	Budget Remaining	% of Budget Expended	% of Actuals Expended	% of Actuals Expended	November 30, 2024	November 30, 2023
SITE ADMINISTRATION	377,274	409,451	440,456	191,107	249,349	43.4%	43.9%	46.7%	179,578	176,098
DISTRICT ADMINISTRATION	283,238	277,098	293,254	120,949	172,305	41.2%	44.9%	43.1%	124,488	122,090
SUPPORT SERVICES	432,624	490,941	422,179	313,420	108,759	74.2%	65.0%	51.0%	319,317	220,640
REGULAR INSTRUCTION	4,740,822	4,618,559	4,740,069	1,361,143	3,378,926	28.7%	27.5%	26.3%	1,269,599	1,248,834
EXTRA-CURRICULAR ACTIVITES	667,876	680,015	594,834	243,826	351,008	41.0%	32.3%	27.9%	219,775	186,023
VOCATIONAL INSTRUCTION	310,868	321,019	338,810	93,671	245,139	27.6%	29.7%	27.2%	95,424	84,431
SPECIAL EDUCATION	1,881,015	1,859,018	1,849,677	549,578	1,300,098	29.7%	22.4%	18.0%	416,815	338,138
INSTRUCTIONAL SUPPORT	707,111	736,221	754,322	393,724	360,598	52.2%	46.1%	31.2%	339,400	220,909
PUPIL SUPPORT SERVICES	1,075,787	1,086,544	1,148,249	313,330	834,919	27.3%	39.3%	29.0%	426,804	312,187
FACILITIES	1,597,576	1,476,458	1,378,494	532,314	846,180	38.6%	44.4%	49.3%	655,575	788,163
OTHER FINANCING USES	90,443	128,379	173,435	123,210	50,225	71.0%	119.8%	77.1%	153,804	69,776
<b>TOTALS</b>	<b>12,164,634</b>	<b>12,083,702</b>	<b>12,133,779</b>	<b>4,236,272</b>	<b>7,897,507</b>	<b>34.9%</b>	<b>34.8%</b>	<b>31.0%</b>	<b>4,200,578</b>	<b>3,767,289</b>

<b>ROYALTON PUBLIC SCHOOLS ISD 485</b>	<b>ROYALTON PUBLIC SCHOOLS ISD 485</b>	<b>REVENUE &amp; EXPENDITURE SUMMARY BY SOURCE, OBJECT SERIES &amp; PROGRAM SERIES</b>	<b>November 30, 2025</b>
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<b>ACTIVITY - OTHER FUNDS</b>						<b>November 30, 2025</b>	<b>November 30, 2024 % of Actuals Received</b>	<b>November 30, 2023</b>		
<b>REVENUE</b>	<b>June 30, 2024</b>	<b>June 30, 2025</b>	<b>Adopted Budget</b>	<b>Received YTD</b>	<b>Budget Remaining</b>	<b>% of Budget Received</b>	<b>% of Actuals Received</b>	<b>% of Actuals Received</b>	<b>November 30, 2024</b>	<b>November 30, 2023</b>
FOOD SERVICE	786,620	788,728	815,700	12,404	803,296	1.5%	25.7%	26.5%	202,714	208,121
COMMUNITY EDUCATION	575,610	515,295	516,030	213,498	302,532	41.4%	38.5%	32.2%	198,380	185,394
DEBT SERVICE	2,019,203	18,839,315	2,156,280	956,665	1,199,615	44.4%	5.2%	49.5%	984,452	999,829

						<b>November 30, 2025</b>	<b>November 30, 2024 % of Actuals Received</b>	<b>November 30, 2023</b>		
<b>EXPENDITURES</b>	<b>June 30, 2024</b>	<b>June 30, 2025</b>	<b>Adopted Budget</b>	<b>Expended YTD</b>	<b>Budget Remaining</b>	<b>% of Budget Received</b>	<b>% of Actuals Received</b>	<b>% of Actuals Received</b>	<b>November 30, 2024</b>	<b>November 30, 2023</b>
FOOD SERVICE	756,066	776,581	802,544	266,191	536,353	33.2%	29.8%	27.1%	231,373	204,960
COMMUNITY EDUCATION	563,212	478,357	493,007	186,916	306,091	37.9%	35.9%	35.5%	171,672	199,895
DEBT SERVICE	2,022,333	18,849,303	1,964,281	557,782	1,406,499	28.4%	1.8%	18.5%	343,604	373,629

<b>SUMMARY - ALL FUNDS</b>						<b>November 30, 2025</b>	<b>November 30, 2024 % of Actuals Received</b>	<b>November 30, 2023</b>		
<b>SUMMARY</b>	<b>June 30, 2024</b>	<b>June 30, 2025</b>	<b>Adopted Budget</b>	<b>Expended YTD</b>	<b>Budget Remaining</b>	<b>% of Budget Received</b>	<b>% of Actuals Received</b>	<b>% of Actuals Received</b>	<b>November 30, 2024</b>	<b>November 30, 2023</b>
REVENUE	15,059,571	32,407,071	15,865,418	5,558,449	10,306,968	35.0%	16.1%	33.3%	5,214,312	5,009,728
EXPENDITURES	15,506,244	32,187,942	15,393,611	5,247,161	10,146,450	34.1%	15.4%	29.3%	4,947,227	4,545,773
SPENDING VARIANCE	(446,673)	219,128	471,807	311,288	N/A	N/A	N/A	N/A	267,085	463,955

## Regular Meeting

Monday, November 10, 2025 6:00 PM

Media Center, 120 South Hawthorn Street, Royalton, MN 56373

1. **Call to Order**

2. **Pledge to Flag**

3. **Roll Call**

Abigail Roering was sworn in as a Student School Board Member

4. **Board Chair Comments**

5. **Approval of Agenda**

Approval of Agenda. This motion, made by Ellie Holm and seconded by Maria Traut, Passed.

**Voting Summary:** Yea: 5, Nay: 0, Absent: 1

6. **Appreciation, Recognition and Presentations**

**Description:** Spanish Club

7. **Recognition of Citizens for Input Purposes**

8. **Reports/News**

8.a. Legislative Update

8.b. Superintendent Report

8.c. Business Manager Report

8.d. Principal Report

8.e. Technology Director

9. **Consent Agenda Approval**

Approval of All Items on Consent Agenda. This motion, made by Ellie Holm and seconded by Jon Andres, Passed.

**Voting Summary:** Yea: 5, Nay: 0, Absent: 1

9.a. Approval of Regular Board Meeting Minutes

9.b. Approval of Claims, Accounts and Financial

9.c. Approval of Personnel Changes

9.d. Approval of Employee Handbook Change

9.e. Approval of Creative Planning Agreement for Business Management Services

9.f. Approval of Substitute Teacher Pay Increase

9.g. Approval of REM Memorandum of Understanding

9.h. Approval of State of MN plan for Leave Act

9.i. Approval of Final Policy Reading

10. **Discussion/Information/Action Items**

10.a. Title IX Discussion

10.b. Approval of Donations by Resolution

Motion to approve donation by resolution. This motion, made by Maria Traut and seconded by Lucas Boyd, Passed.

**Voting Detail:**

Andres: Yea

Boyd: Yea

Hackett: Absent

Hofstad: Yea

Holm: Yea

Traut: Yea

**Voting Summary:** Yea: 5, Nay: 0, Absent: 1

10.c. Policy Reading

10.c.1. First Policy Reading

11. **Closed Meeting to Discuss Superintendent Evaluation as permitted by Minn. Statute 13D.05**

Motion to close the open meeting at 7:35pm. This motion, made by Ellie Holm and seconded by Maria Traut, Passed.

**Voting Summary:** Yea: 5, Nay: 0, Absent: 1

Motion to Open the closed meeting at 7:50pm. This motion, made by Ellie Holm and seconded by Lucas Boyd, Passed.

**Voting Summary:** Yea: 5, Nay: 0, Absent: 1

Motion to close the closed meeting at 8:43pm. This motion, made by Lucas Boyd and seconded by Jon Andres, Passed.

**Voting Summary:** Yea: 5, Nay: 0, Absent: 1

Motion to open the open meeting at 8:44pm. This motion, made by Ellie Holm and seconded by Rian Hofstad, Passed.

**Voting Summary:** Yea: 5, Nay: 0, Absent: 1

## 12. **Adjournment**

### **Action(s) :**

The meeting was adjourned at 8:45pm. This motion, made by Jon Andres and seconded by Maria Traut, Passed.

**Voting Summary:** Yea: 5, Nay: 0, Absent: 1

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Board Clerk, Jon Andres

# Royalton Public Schools

## Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 11/1/2025-11/30/2025 Period: 202605-202605 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type	
ACT	19917	4295		AMAZON CAPITAL SERVICES		Check	
	E 12 020 298 048 301 401			B005SUPAN4 El Almendro Turrón Blando 200 g			\$16.82
	E 12 020 298 048 301 401			B00K5SXROI Torres Truffle Crisps			\$14.99
	E 12 020 298 048 301 401			B017NSHRKC Galletas Cuétara Surtido Origina			\$25.98
	E 12 020 298 048 301 401			B07VNTSGHQ Torres Paprika Premium Potato			\$9.94
	E 12 020 298 048 301 401			Amazon Shipping Charge			\$0.00
PO#: 6661	Voucher #:	47575	Invoice	Invoice No: 1VMY-QRRR-1QMM	11/7/2025	Paid Amt:	\$67.73
						Check Amount:	\$67.73
ACT	19918	5060		Amber Yourczek		Check	
	E 12 020 294 033 301 401			Reimbursement for Football Post game Meals			\$772.41
PO#:	Voucher #:	47578	Invoice	Invoice No: 10.23.2025	11/7/2025	Paid Amt:	\$772.41
						Check Amount:	\$772.41
ACT	19919	1903		BECKER SCREENPRINTING		Check	
	E 12 020 298 035 301 401			YES Club T-Shirts			\$248.00
PO#:	Voucher #:	47589	Invoice	Invoice No: 6811	11/7/2025	Paid Amt:	\$248.00
						Check Amount:	\$248.00
ACT	19920	2133		BERNICK'S		Check	
	E 12 020 298 018 301 401			POP PAYMENT			\$457.92
PO#:	Voucher #:	47573	Invoice	Invoice No: 10420489	11/7/2025	Paid Amt:	\$457.92
	E 12 020 298 018 301 401			POP Credit			\$212.48
PO#:	Voucher #:	47582	Credit	Invoice No: 10391797(C)	11/7/2025	Paid Amt:	(\$212.48)
						Check Amount:	\$245.44
ACT	19921	4712		CATHEDRAL HIGH SCHOOL		Check	
	E 12 020 296 042 301 401			Dome Softball			\$1,400.00
PO#:	Voucher #:	47580	Invoice	Invoice No: 2026Dome	11/7/2025	Paid Amt:	\$1,400.00
						Check Amount:	\$1,400.00
ACT	19922	3873		CHRISTIAN NEWMAN		Check	
	E 12 020 298 023 301 401			Lights Training			\$400.00
PO#:	Voucher #:	47583	Invoice	Invoice No: MAV00625	11/7/2025	Paid Amt:	\$400.00
						Check Amount:	\$400.00
ACT	19923	4325		Dylan Kummet		Check	
	E 01 020 292 000 000 820			Reimbursement for Jr High FB Pizza Party			\$167.50
PO#:	Voucher #:	47579	Invoice	Invoice No: 10.23.2025	11/7/2025	Paid Amt:	\$167.50
						Check Amount:	\$167.50

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type	Check Amount:
ACT	19924	4212		HERITAGE EMBROIDERY & DESIGN		Check	
		E 12 020 294 079 301 401		Basketball Warmups			\$2,468.00
PO#:	Voucher #:	47576	Invoice	Invoice No: 105207	11/7/2025	Paid Amt:	\$2,468.00
						Check Amount:	\$2,468.00
ACT	19925	2345		PRAIRIE WOOD ENVIRONMENTAL LEARNING CENTER		Check	
		E 12 020 298 035 301 369		YES Team Registration Fee 2025-2026			\$500.00
PO#:	Voucher #:	47581	Invoice	Invoice No: 1	11/7/2025	Paid Amt:	\$500.00
						Check Amount:	\$500.00
ACT	19926	4242		RADEMACHER COMPANIES, INC.		Check	
		E 12 020 292 020 301 401		CC Team Snacks			\$5.28
PO#:	Voucher #:	47586	Invoice	Invoice No: 001-00235115	11/7/2025	Paid Amt:	\$5.28
		E 12 020 298 035 301 401		Meeting Snacks			\$51.35
PO#:	Voucher #:	47584	Invoice	Invoice No: 002-00429768	11/7/2025	Paid Amt:	\$51.35
		E 12 020 292 020 301 401		CC Team Snacks			\$3.55
PO#:	Voucher #:	47587	Invoice	Invoice No: 001-00236872	11/7/2025	Paid Amt:	\$3.55
		E 12 020 292 020 301 401		CC Team Snacks			\$9.61
PO#:	Voucher #:	47585	Invoice	Invoice No: 001-00235834	11/7/2025	Paid Amt:	\$9.61
		E 12 020 292 020 301 401		CC Team Snacks			\$9.25
PO#:	Voucher #:	47588	Invoice	Invoice No: 002-00439118	11/7/2025	Paid Amt:	\$9.25
						Check Amount:	\$79.04
ACT	19927	2577		SYSCO WESTERN MN, INC.		Check	
		E 12 020 298 018 301 401		Concessions			\$498.49
PO#:	Voucher #:	47574	Invoice	Invoice No: 353038499	11/7/2025	Paid Amt:	\$498.49
						Check Amount:	\$498.49
ACT	19928	4295		AMAZON CAPITAL SERVICES		Check	
		E 12 020 298 023 301 401		B0DF7SCWG9 LIANGLIDE Unisex Roman Hel			\$12.96
		E 12 020 298 023 301 401		B0F442R5TC MECCANIXITY Twisted Cord Thr			\$6.69
		E 12 020 298 023 301 401		Amazon Shipping Charge			\$3.73
PO#:	Voucher #:	47663	Invoice	Invoice No: 1TL7-9KMK-3JG1	11/19/2025	Paid Amt:	\$23.38
		E 12 020 298 023 301 401		B00T7TXS40 Jerzees Men's Dri-Power Cotton t			\$20.52
		E 12 020 298 023 301 401		B00T7TXS54 Jerzees Men's Dri-Power Cotton t			\$10.26
		E 12 020 298 023 301 401		B00T7TXSGS Jerzees Men's Dri-Power Cotton			\$51.30
		E 12 020 298 023 301 401		B093LN9RSQ Sumind 4 Pieces Retractable Fal			\$8.99
PO#:	Voucher #:	47665	Invoice	Invoice No: 1D6L-Y3QH-CL11	11/19/2025	Paid Amt:	\$91.07
		E 12 020 298 023 301 401		B0B4J6ZGP6 Maltys 2 Pcs Gold Trident Die Cu			\$15.99
		E 12 020 298 023 301 401		Amazon Shipping Charge			\$0.00
PO#:	Voucher #:	47666	Invoice	Invoice No: 1XH4-4WXC-3JQ1	11/19/2025	Paid Amt:	\$15.99

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type	Check Amount:
ACT	19928	4295		AMAZON CAPITAL SERVICES		Check	
		E 12 020 298 041 301 401		BOC8GQH6RM Customize Your own Stickers/Li			\$81.98
		E 12 020 298 041 301 401		Amazon Shipping Charge			\$0.00
PO#: 6686	Voucher #:	47664	Invoice	Invoice No: 1QG3-GR1D-4PW4	11/19/2025	Paid Amt:	\$81.98
						Check Amount:	\$212.42
ACT	19929	5139		Brianna Popp		Check	
		E 12 020 298 030 301 401		Bingo Prizes			\$24.92
PO#:	Voucher #:	47671	Invoice	Invoice No: 11.05.2025	11/19/2025	Paid Amt:	\$24.92
						Check Amount:	\$24.92
ACT	19930	2016		BSN SPORTS		Check	
		E 12 020 296 034 301 401		Girls Basketball T Shirts			\$467.48
PO#:	Voucher #:	47667	Invoice	Invoice No: 931859147	11/19/2025	Paid Amt:	\$467.48
						Check Amount:	\$467.48
ACT	19931	4786		M-F Athletic Co., Inc.		Check	
		E 12 020 292 044 301 401		Runway & Flooring			\$2,260.00
PO#:	Voucher #:	47668	Invoice	Invoice No: INV365483	11/19/2025	Paid Amt:	\$2,260.00
						Check Amount:	\$2,260.00
ACT	19932	3782		NATIONAL FFA ORGANIZATION		Check	
		E 12 020 298 030 301 401		FFA Clothing			\$619.24
PO#:	Voucher #:	47669	Invoice	Invoice No: MDS370215	11/19/2025	Paid Amt:	\$619.24
						Check Amount:	\$619.24
ACT	19933	5138		North Star Coaches		Check	
		E 12 020 296 045 301 401		Charter Bus to Tournament			\$2,100.00
PO#:	Voucher #:	47670	Invoice	Invoice No: 1139	11/19/2025	Paid Amt:	\$2,100.00
						Check Amount:	\$2,100.00
ACT	19934	1477		ROYALTON LUMBER COMPANY		Check	
		E 12 020 298 023 301 401		Drama Supplies			\$503.70
PO#:	Voucher #:	47661	Invoice	Invoice No: 883944	11/19/2025	Paid Amt:	\$503.70
		E 12 020 298 023 301 401		Drama Supplies			\$253.57
PO#:	Voucher #:	47662	Invoice	Invoice No: 884103	11/19/2025	Paid Amt:	\$253.57
						Check Amount:	\$757.27
ACT	19935	4295		AMAZON CAPITAL SERVICES		Check	
		E 12 020 298 048 301 401		B008G04746 Conchita Guava P preserves, 11 oz			\$7.10
		E 12 020 298 048 301 401		B01AL6FQW4 Conchita Chocolate Maria Cooki			\$3.57
		E 12 020 298 048 301 401		B071RLPG3L Golden Apple, 3 oz 100ct clear pl			\$13.88
		E 12 020 298 048 301 401		B07WXWPRGQ Amazon Saver, Original Snack			\$2.86



Detail Payment Register By Check  
Check Number: 0-2147483647 Payment Date: 11/1/2025-11/30/2025 Period: 202605-202605 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type	Check Amount:
ACT	19941	1454		REGION III MAAE		Check	
			E 12 020 298 030 301 820	REGION FEE			\$250.00
PO#:	Voucher #:	47792	Invoice	Invoice No: 11.17.2025	11/26/2025	Paid Amt:	\$250.00
						Check Amount:	\$250.00
LAF	1766			BMO HARRIS BANK		Wire	
			E 01 005 110 000 000 820	MASPA Cherie Hanson Dues			\$135.00
PO#:	Voucher #:	47826	Invoice	Invoice No: 10.08.2025	11/30/2025	Paid Amt:	\$135.00
			E 12 020 298 018 301 401	5G Tailgate Food Sams			\$1,666.72
PO#:	Voucher #:	47827	Invoice	Invoice No: 10.09.2025	11/30/2025	Paid Amt:	\$1,666.72
			E 12 020 296 045 301 401	VB Overnight Stay Tournament Fergus Falls			\$1,138.21
PO#:	Voucher #:	47828	Invoice	Invoice No: 10.17.2025	11/30/2025	Paid Amt:	\$1,138.21
			E 01 020 240 000 000 430	Bike for Phy Ed Dick's Sporting Goods			\$279.99
PO#:	Voucher #:	47829	Invoice	Invoice No: 10.22.2025	11/30/2025	Paid Amt:	\$279.99
			E 12 020 296 045 301 401	VB Pizza Scotties			\$201.01
PO#:	Voucher #:	47830	Invoice	Invoice No: 10.24.2025	11/30/2025	Paid Amt:	\$201.01
			E 12 020 298 035 301 401	Officer Training Activity Yes Club Riddler Escape			\$144.95
PO#:	Voucher #:	47831	Invoice	Invoice No: 10/24/2025	11/30/2025	Paid Amt:	\$144.95
			E 12 020 298 030 301 401	Rolling into harvest ingredients			\$138.93
PO#:	Voucher #:	47824	Invoice	Invoice No: 09.28.2025	11/30/2025	Paid Amt:	\$138.93
			E 01 020 301 321 830 433	Misc. Class Supplies			\$132.79
PO#:	Voucher #:	47825	Invoice	Invoice No: 10.06.2025	11/30/2025	Paid Amt:	\$132.79
						Check Amount:	\$3,837.60
PCB	1137			EDUCATORS BENEFIT CONS, LLC		Wire	
			B 01 215 005	Tax Ann			\$1,310.53
PO#:	Voucher #:	47458	Invoice	Invoice No: S2026080	11/3/2025	Paid Amt:	\$1,310.53
			B 01 215 005	Tax Ann			\$9,822.65
			B 04 215 005	Payroll Deductions			\$99.06
PO#:	Voucher #:	47459	Invoice	Invoice No: S2026080	11/3/2025	Paid Amt:	\$9,921.71
			B 01 215 005	Tax Ann			\$145.84
PO#:	Voucher #:	47460	Invoice	Invoice No: S2026080	11/3/2025	Paid Amt:	\$145.84
			B 01 215 005	Tax Ann			\$237.50
PO#:	Voucher #:	47461	Invoice	Invoice No: S2026080	11/3/2025	Paid Amt:	\$237.50
			B 01 215 005	Tax Ann			\$401.38
PO#:	Voucher #:	47456	Invoice	Invoice No: S2026080	11/3/2025	Paid Amt:	\$401.38
			B 01 215 005	Tax Ann			\$137.50
PO#:	Voucher #:	47457	Invoice	Invoice No: S2026080	11/3/2025	Paid Amt:	\$137.50
						Check Amount:	\$12,154.46

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type	
PCB	1096			COMMISSIONER OF REVENUE		Wire	
		B 01	215	013	State Tax		\$10,293.38
		B 02	215	013	State Tax		\$467.67
		B 04	215	013	State Tax		\$346.35
PO#:	Voucher #:	47453	Invoice	Invoice No: S2026080	11/3/2025	Paid Amt:	\$11,107.40
						Check Amount:	\$11,107.40
PCB	1415			PERA		Wire	
		B 01	215	017	PERA		\$15,701.23
		B 02	215	017	PERA		\$2,302.61
		B 04	215	017	PERA		\$809.15
PO#:	Voucher #:	47452	Invoice	Invoice No: S2026080	11/3/2025	Paid Amt:	\$18,812.99
						Check Amount:	\$18,812.99
PCB	1558			TEACHERS RETIREMENT ASSN		Wire	
		B 01	215	018	TRA		\$35,540.79
		B 01	215	018	Credit		(\$46.61)
		B 04	215	018	TRA		\$1,404.95
PO#:	Voucher #:	47455	Invoice	Invoice No: S2026080	11/3/2025	Paid Amt:	\$36,899.13
						Check Amount:	\$36,899.13
PCB	4614			WEX		Wire	
		B 01	215	084	HSA		\$6,760.77
		B 02	215	084	HSA		\$45.00
		B 04	215	084	Payroll Deductions		\$140.84
PO#:	Voucher #:	47449	Invoice	Invoice No: S2026080	11/3/2025	Paid Amt:	\$6,946.61
						Check Amount:	\$6,946.61
PCB	4614			WEX		Wire	
		B 01	215	082	Flex		\$14.06
PO#:	Voucher #:	47469	Invoice	Invoice No: 10.31.2025	11/3/2025	Paid Amt:	\$14.06
						Check Amount:	\$14.06
PCB	4614			WEX		Wire	
		B 01	215	082	Daycare		\$375.00
PO#:	Voucher #:	47474	Invoice	Invoice No: 11.03.2025	11/5/2025	Paid Amt:	\$375.00
						Check Amount:	\$375.00
PCB	4614			WEX		Wire	
		B 01	215	082	Daycare		\$1,820.96
PO#:	Voucher #:	47590	Invoice	Invoice No: 11.10.2025	11/11/2025	Paid Amt:	\$1,820.96
						Check Amount:	\$1,820.96

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type	
PCB	1096			COMMISSIONER OF REVENUE		Wire	
		B 01	215	013			\$11,963.33
		B 02	215	013	State Tax		\$401.67
		B 04	215	013	State Tax		\$364.99
PO#:	Voucher #:	47599	Invoice	Invoice No: S2026090	11/14/2025	Paid Amt:	\$12,729.99
						Check Amount:	\$12,729.99
PCB	4400			FEDERAL TAX PAYMENT		Wire	
		B 01	215	010	FICA		\$51,739.20
		B 02	215	010	FICA		\$2,270.42
		B 04	215	010	FICA		\$2,264.24
		B 01	215	011	Federal Tax		\$21,205.85
		B 02	215	011	Federal Tax		\$573.18
		B 04	215	011	Federal Tax		\$395.11
PO#:	Voucher #:	47608	Invoice	Invoice No: S2026090	11/14/2025	Paid Amt:	\$78,448.00
						Check Amount:	\$78,448.00
PCB	4614			WEX		Wire	
		B 01	215	082	Flex		\$40.00
PO#:	Voucher #:	47626	Invoice	Invoice No: 11.13.2025	11/14/2025	Paid Amt:	\$40.00
						Check Amount:	\$40.00
PCB	1137			EDUCATORS BENEFIT CONS, LLC		Wire	
		B 01	215	005	Tax Ann		\$1,325.53
PO#:	Voucher #:	47604	Invoice	Invoice No: S2026090	11/14/2025	Paid Amt:	\$1,325.53
		B 01	215	005	Tax Ann		\$9,822.65
		B 04	215	005	Payroll Deductions		\$99.06
PO#:	Voucher #:	47605	Invoice	Invoice No: S2026090	11/14/2025	Paid Amt:	\$9,921.71
		B 01	215	005	Tax Ann		\$145.84
PO#:	Voucher #:	47606	Invoice	Invoice No: S2026090	11/14/2025	Paid Amt:	\$145.84
		B 01	215	005	Tax Ann		\$237.50
PO#:	Voucher #:	47607	Invoice	Invoice No: S2026090	11/14/2025	Paid Amt:	\$237.50
		B 01	215	005	Tax Ann		\$401.38
PO#:	Voucher #:	47602	Invoice	Invoice No: S2026090	11/14/2025	Paid Amt:	\$401.38
		B 01	215	005	Tax Ann		\$137.50
PO#:	Voucher #:	47603	Invoice	Invoice No: S2026090	11/14/2025	Paid Amt:	\$137.50
						Check Amount:	\$12,169.46
PCB	1558			TEACHERS RETIREMENT ASSN		Wire	
		B 01	215	018	TRA		\$39,438.45
		B 01	215	018	Adjustment		(\$56.88)

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type	
PCB	1558			TEACHERS RETIREMENT ASSN		Wire	
		B 04	215	018	TRA		
PO#:	Voucher #:	47601	Invoice	Invoice No: S2026090	11/14/2025	Paid Amt:	\$40,791.86
						Check Amount:	\$40,791.86
PCB	1415			PERA		Wire	
		B 01	215	017	PERA		\$17,754.25
		B 02	215	017	PERA		\$2,124.19
		B 04	215	017	PERA		\$910.56
PO#:	Voucher #:	47598	Invoice	Invoice No: S2026090	11/14/2025	Paid Amt:	\$20,789.00
						Check Amount:	\$20,789.00
PCB	4614			WEX		Wire	
		B 01	215	082	Daycare		\$407.44
PO#:	Voucher #:	47672	Invoice	Invoice No: 11.17.2025	11/18/2025	Paid Amt:	\$407.44
						Check Amount:	\$407.44
PCB	4400			FEDERAL TAX PAYMENT		Wire	
		B 01	215	010	FICA		\$42,388.48
		B 02	215	010	FICA		\$2,076.94
		B 04	215	010	FICA		\$2,225.70
		B 01	215	011	Federal Tax		\$17,236.71
		B 02	215	011	Federal Tax		\$528.80
		B 04	215	011	Federal Tax		\$331.88
PO#:	Voucher #:	47770	Invoice	Invoice No: S2026100	11/26/2025	Paid Amt:	\$64,788.51
						Check Amount:	\$64,788.51
PCB	4400			FEDERAL TAX PAYMENT		Wire	
		B 01	215	010	FICA		\$3,607.18
		B 01	215	010	Adjustment		(\$43.24)
		B 04	215	010	FICA		\$157.64
		B 01	215	011	Federal Tax		\$554.62
PO#:	Voucher #:	47677	Invoice	Invoice No: S202610R0	11/26/2025	Paid Amt:	\$4,276.20
						Check Amount:	\$4,276.20
PCB	1096			COMMISSIONER OF REVENUE		Wire	
		B 01	215	013	State Tax		\$233.30
		B 04	215	013	State Tax		\$4.49
PO#:	Voucher #:	47675	Invoice	Invoice No: S202610R0	11/30/2025	Paid Amt:	\$237.79
						Check Amount:	\$237.79

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type	
PCB	1096			COMMISSIONER OF REVENUE		Wire	
		B 01	215	013	State Tax		\$9,639.10
		B 02	215	013	State Tax		\$344.80
		B 04	215	013	State Tax		\$343.82
PO#:	Voucher #:	47761	Invoice	Invoice No: S2026100	11/30/2025	Paid Amt:	\$10,327.72
						Check Amount:	\$10,327.72
PCB	4400			FEDERAL TAX PAYMENT		Wire	
		B 01	215	010	FICA		\$43.24
PO#:	Voucher #:	47804	Invoice	Invoice No: 11.30.2025	11/30/2025	Paid Amt:	\$43.24
						Check Amount:	\$43.24
PCB	1558			TEACHERS RETIREMENT ASSN		Wire	
		B 01	215	018	TRA		\$35,134.45
		B 04	215	018	TRA		\$1,717.41
PO#:	Voucher #:	47763	Invoice	Invoice No: S2026100	11/30/2025	Paid Amt:	\$36,851.86
						Check Amount:	\$36,851.86
PCB	1558			TEACHERS RETIREMENT ASSN		Wire	
		B 01	215	018	TRA		\$4,198.95
		B 04	215	018	TRA		\$183.54
PO#:	Voucher #:	47676	Invoice	Invoice No: S202610R0	11/30/2025	Paid Amt:	\$4,382.49
						Check Amount:	\$4,382.49
PCB	1415			PERA		Wire	
		B 01	215	017	PERA		\$13,986.99
		B 02	215	017	PERA		\$1,937.14
		B 04	215	017	PERA		\$738.38
PO#:	Voucher #:	47760	Invoice	Invoice No: S2026100	11/30/2025	Paid Amt:	\$16,662.51
						Check Amount:	\$16,662.51
PCB	4614			WEX		Wire	
		E 01	005	110 000 000 305	WEX monthly service fee		\$191.25
PO#:	Voucher #:	47805	Invoice	Invoice No: 0002260045-IN	11/30/2025	Paid Amt:	\$191.25
						Check Amount:	\$191.25
PCB	4614			WEX		Wire	
		B 01	215	084	HSA		\$6,861.60
		B 02	215	084	HSA		\$45.00
		B 04	215	084	Payroll Deductions		\$140.84
PO#:	Voucher #:	47595	Invoice	Invoice No: S2026090	11/30/2025	Paid Amt:	\$7,047.44
						Check Amount:	\$7,047.44

Detail Payment Register By Check  
Check Number: 0-2147483647 Payment Date: 11/1/2025-11/30/2025 Period: 202605-202605 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type	
PCB	4518			POSTALIA		Wire	
PO#:	Voucher #:	47806	Invoice	Invoice No: 11.30.2025	11/30/2025	Paid Amt:	\$1,400.00
						Check Amount:	\$1,400.00
PCB	3113			REPUBLIC SERVICES #891		Wire	
PO#:	Voucher #:	47807	Invoice	Invoice No: 0891-001486491	11/30/2025	Paid Amt:	\$1,148.31
PO#:	Voucher #:	47808	Invoice	Invoice No: 0891-001486490	11/30/2025	Paid Amt:	\$1,710.32
						Check Amount:	\$2,858.63
PCB	1346			MINNESOTA POWER		Wire	
PO#:	Voucher #:	47811	Invoice	Invoice No: 669748892721	11/30/2025	Paid Amt:	\$25.46
PO#:	Voucher #:	47812	Invoice	Invoice No: 509634436262	11/30/2025	Paid Amt:	\$14,036.16
PO#:	Voucher #:	47809	Invoice	Invoice No: 401871512161	11/30/2025	Paid Amt:	\$4,107.72
PO#:	Voucher #:	47810	Invoice	Invoice No: 811975441914	11/30/2025	Paid Amt:	\$408.75
						Check Amount:	\$18,578.09
PCB	4806			REVTRK		Wire	
PO#:	Voucher #:	47814	Invoice	Invoice No: Nllov 2025	11/30/2025	Paid Amt:	\$204.10
						Check Amount:	\$204.10
PCB	1558			TEACHERS RETIREMENT ASSN		Wire	
PO#:	Voucher #:	47815	Invoice	Invoice No: 10.1.25	11/30/2025	Paid Amt:	\$46.61
						Check Amount:	\$46.61
PCB	4370			CAPITAL ONE		Wire	
PO#:	Voucher #:	47818	Invoice	Invoice No: 10.04.2025	11/30/2025	Paid Amt:	\$125.85
PO#:	Voucher #:	47819	Invoice	Invoice No: 09.22.2025	11/30/2025	Paid Amt:	\$81.99
PO#:	Voucher #:	47820	Invoice	Invoice No: 09.24.2025	11/30/2025	Paid Amt:	\$305.26
PO#:	Voucher #:	47821	Invoice	Invoice No: 10.07.2025	11/30/2025	Paid Amt:	\$24.94

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type	Amount
PCB	4370			CAPITAL ONE		Wire	
		E 02	005	770 000 701 490	Food Service		\$65.46
PO#:	Voucher #:	47822	Invoice	Invoice No: 10.11.2025	11/30/2025	Paid Amt:	\$65.46
		E 01	020	292 052 000 401	Starting Device for Cross Country		\$8.97
PO#:	Voucher #:	47823	Invoice	Invoice No: 10/07/2025	11/30/2025	Paid Amt:	\$8.97
		E 01	020	301 321 830 433	Misc. Class Supplies		\$24.04
PO#: 6532	Voucher #:	47816	Invoice	Invoice No: 10.13.2025	11/30/2025	Paid Amt:	\$24.04
		E 01	020	402 000 740 433	Beverages and snacks for the pop machine and		\$77.60
PO#: 6618	Voucher #:	47817	Invoice	Invoice No: 10.08.2025	11/30/2025	Paid Amt:	\$77.60
						Check Amount:	\$714.11
PCB	78780	5134		Jennifer C Melby		Check	
		B 01	215	000	Reissued Returned Payroll ACH		\$120.19
PO#:	Voucher #:	47475	Invoice	Invoice No: 11.05.2025	11/5/2025	Paid Amt:	\$120.19
						Check Amount:	\$120.19
PCB	78781	5130		4N6 Fanatics LLC		Check	
		E 01	020	298 069 000 401	Script		\$250.00
PO#: 6662	Voucher #:	47533	Invoice	Invoice No: 3325	11/7/2025	Paid Amt:	\$250.00
						Check Amount:	\$250.00
PCB	78782	1010		ALL STAR TROPHY & AWARDS		Check	
		E 01	020	294 054 000 401	Season Awards		\$176.50
PO#:	Voucher #:	47539	Invoice	Invoice No: 12317	11/7/2025	Paid Amt:	\$176.50
						Check Amount:	\$176.50
PCB	78783	4295		AMAZON CAPITAL SERVICES		Check	
		E 04	005	582 000 344 430	B09JK13523 Colorations Paraben-Free Simply \		\$13.16
		E 04	005	582 000 344 430	Amazon Shipping Charge		\$0.00
PO#: 6690	Voucher #:	47479	Invoice	Invoice No: 1CNQ-C6QN-J1PR	11/7/2025	Paid Amt:	\$13.16
		E 01	020	301 000 628 530	B006CSRBTC Milwaukee 2457-20 M12 Cordles		\$228.00
		E 01	020	301 000 628 530	B01616P86K BOXI Qty(1) Front Hood Lift Suppt		\$19.85
		E 01	020	301 000 628 530	B07JQM7C28 DEWALT 20V MAX Orbital Sand		\$229.98
		E 01	020	301 000 628 530	B0BVCR74M6 Milwaukee 48-11-2450 12V Lithi		\$143.00
		E 01	020	301 000 628 530	B0D93FQ3JZ Metal Detector for Adults Professi		\$89.99
		E 01	020	301 000 628 530	Amazon Shipping Charge		\$0.00
PO#: 6574	Voucher #:	47487	Invoice	Invoice No: 1X3Q-QGYT-4MMR	11/7/2025	Paid Amt:	\$710.82
		E 01	020	710 000 000 430	B0010UEJPC Scotch TL901X Thermal Laminatc		\$30.20
		E 01	020	710 000 000 430	B01LYHE49W Amazon Basics File Folders with		\$26.66
		E 01	020	710 000 000 430	B07G4QPZBR Replace for DYMO Label Maker		\$15.99
		E 01	020	710 000 000 430	B07SMXNDS1 BIC Wite-Out EZ Correct Corre		\$22.37

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type	
PCB	78783	4295		AMAZON CAPITAL SERVICES		Check	
			E 01	020 710 000 000 430	B08217WXXN1 KTRIO Laminating Sheets 5 Mil,	\$26.98	
			E 01	020 710 000 000 430	B09WZH6GTP AdirOffice Classroom Mailbox -	\$489.98	
			E 01	020 710 000 000 430	B0C37H22WS Shipping Address Labels, 1" x 2.	\$15.74	
			E 01	020 710 000 000 430	B0CMD6TCLJ (2 Pack)Parchment Paper for Ce	\$22.99	
			E 01	020 710 000 000 430	B0D4VDCZ5N SUNEE 9x12 Envelopes Self-Se	\$17.99	
			E 01	020 710 000 000 430	B0DJSMZHRX Compatible with Dymo Letrntag I	\$14.69	
			E 01	020 710 000 000 430	B0FJYPWZDY Netuao Magnetic Sign Holder 8	\$9.99	
			E 01	020 710 000 000 430	Amazon Shipping Charge	\$0.00	
PO#: 6645	Voucher #:	47473	Invoice	Invoice No: 1GKG-X9VN-6JRL	11/7/2025	Paid Amt:	\$693.58
			E 01	020 710 000 000 430	B0D1Z9S4J Americanflat 9x12 Picture Frame 1	\$52.20	
			E 01	020 710 000 000 430	Amazon Shipping Charge	\$0.00	
PO#: 6660	Voucher #:	47481	Invoice	Invoice No: 131L-MRGD-C76K	11/7/2025	Paid Amt:	\$52.20
			E 01	010 230 000 000 430	B004I2HXRY Bostitch Office QuietSharp Glow E	\$36.99	
			E 01	010 230 000 000 430	Amazon Shipping Charge	\$0.00	
PO#: 6671	Voucher #:	47471	Invoice	Invoice No: 1P3N-12GV-HVHJ	11/7/2025	Paid Amt:	\$36.99
			E 01	020 211 000 000 401	B00128H0T S C-Line Heavyweight Industrial Pol	\$26.00	
			E 01	020 211 000 000 401	B0F7LT43XN BlueCosto - Luggage Tags - Gree	\$50.97	
			E 01	020 211 000 000 401	Amazon Shipping Charge	\$0.00	
PO#: 6659	Voucher #:	47482	Invoice	Invoice No: 1DFX-FTT9-PFQG	11/7/2025	Paid Amt:	\$76.97
			E 01	010 401 000 619 433	B07PGQL36C Schylling NeeDoh Groovy Fruit -	\$20.32	
			E 01	010 401 000 619 433	B093RDLVY4 Nee-Doh Schylling Shaggy Groov	\$12.86	
			E 01	010 401 000 619 433	B0B191NX94 Schylling Atomic Nee Doh... Groov	\$13.90	
			E 01	010 401 000 619 433	B0CVDWDM75 Schylling, Inc NEE DOH Dohmt	\$7.54	
			E 01	010 401 000 619 433	B0DN7RM3XD Nee Doh Teenies Ripples, Glow	\$15.56	
			E 01	010 401 000 619 433	Amazon Shipping Charge	\$0.00	
PO#: 6670	Voucher #:	47477	Invoice	Invoice No: 1LFY-LYLX-CFFX	11/7/2025	Paid Amt:	\$70.18
			E 01	020 050 000 000 401	B01E9SSAIW DomeStar Fake Ice, 150PCS Fal	\$6.85	
			E 01	020 050 000 000 401	B01HLVZ36Q DomeStar Red Fake Ice Rocks, 1	\$8.71	
			E 01	020 050 000 000 401	B01M5BNIQD DomeStar Navy Blue Fake Ice R	\$7.83	
			E 01	020 050 000 000 401	B0D2NWZZ1F PINIWON 6 Pack Square Glass	\$39.99	
			E 01	020 050 000 000 401	B0FJY82LZT VAIP1 15 Pack Plastic Tablecloths	\$24.99	
			E 01	020 050 000 000 401	Amazon Shipping Charge	\$0.00	
PO#: 6667	Voucher #:	47483	Invoice	Invoice No: 1LHJ-NHTN-CMTK	11/7/2025	Paid Amt:	\$88.37
			E 01	010 212 000 000 430	B08J3VKV4M Gwybkq 150 Pieces Glass Dome	\$13.97	
			E 01	010 212 000 000 430	Amazon Shipping Charge	\$0.00	
PO#: 6669	Voucher #:	47484	Invoice	Invoice No: 1P3N-14GV-HVNI	11/7/2025	Paid Amt:	\$13.97

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type	
PCB	78783	4295		AMAZON CAPITAL SERVICES		Check	
			E 04	005 505 000 321 401	BODGFVVJJJ LEGO Christmas Ornament Sele		\$38.97
			E 04	005 505 000 321 401	Amazon Shipping Charge		\$0.00
PO#: 6679	Voucher #:	47485	Invoice	No: 1QND-CR3W-J17C	11/7/2025	Paid Amt:	\$38.97
PO#: 6645	Voucher #:	47472	Invoice	No: 144T-WW9J-GY7G	11/7/2025	Paid Amt:	\$37.49
			E 01	020 710 000 000 430	B079ZJJYCR Internet's Best Collapsible File Sk		\$37.49
			E 01	020 420 000 740 433	B07SXK8XCY Texas Instruments TI-30XS Multi		\$38.45
			E 01	020 420 000 740 433	Amazon Shipping Charge		\$0.00
PO#: 6687	Voucher #:	47478	Invoice	No: 1MCG-YFWF-6DVW	11/7/2025	Paid Amt:	\$38.45
			E 04	005 505 000 321 401	B0CGY9Q4ZW LEGO Creator 3 in 1 Red Drag		\$54.32
			E 04	005 505 000 321 401	Amazon Shipping Charge		\$0.00
PO#: 6680	Voucher #:	47486	Invoice	No: 1L1N-73JX-J14L	11/7/2025	Paid Amt:	\$54.32
						Check Amount:	\$1,925.47
PCB	78784	1025		APPLE INC.		Check	
			E 01	020 402 000 740 433	MD3Y4LL/A iPad Wi-Fi 128 GB - Silver		\$987.00
PO#: 6611	Voucher #:	47517	Invoice	No: MC19484622	11/7/2025	Paid Amt:	\$987.00
						Check Amount:	\$987.00
PCB	78785	3636		BRANDON KRUSE		Check	
			E 01	020 294 054 000 305	FOOTBALL OFFICIAL Melrose		\$125.00
PO#: 6611	Voucher #:	47488	Invoice	No: 09.26.2025	11/7/2025	Paid Amt:	\$125.00
						Check Amount:	\$125.00
PCB	78786	1074		CENTRA SOTA COOPERATIVE		Check	
			E 01	005 760 000 720 442	Unleaded Gas		\$1,031.32
			E 01	005 760 000 720 442	Discount		(\$38.00)
PO#: 6611	Voucher #:	47564	Invoice	No: 5451970	11/7/2025	Paid Amt:	\$993.32
			E 01	005 760 000 720 442	Unleaded Gas		\$1,036.85
			E 01	005 760 000 720 442	Discount		(\$39.65)
PO#: 6611	Voucher #:	47563	Invoice	No: 5452069	11/7/2025	Paid Amt:	\$997.20
			E 01	005 760 000 720 442	Fieldmaster Diesel		\$1,750.84
			E 01	005 760 000 720 442	Discount		(\$52.00)
PO#: 6611	Voucher #:	47562	Invoice	No: 598386	11/7/2025	Paid Amt:	\$1,698.84
						Check Amount:	\$3,689.36
PCB	78787	1079		CENTRAL MN ALARMS INC		Check	
			E 01	005 865 000 363 305	Alarm Service 2025 4th Quarter Elementary		\$159.00
PO#: 6611	Voucher #:	47512	Invoice	No: 100420	11/7/2025	Paid Amt:	\$159.00
			E 01	005 865 000 363 305	Alarm Service 4th Quarter 2025 HS Daily Repor		\$171.00
PO#: 6611	Voucher #:	47516	Invoice	No: 100424	11/7/2025	Paid Amt:	\$171.00

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type	
PCB	78787	1079		CENTRAL MN ALARMS INC		Check	
			E 01	005 865 000 363 305	Alarm Service 4th Quarter HS 2025		\$159.00
PO#:	Voucher #:	47515	Invoice	Invoice No: 100423	11/7/2025	Paid Amt:	\$159.00
PO#:	Voucher #:	47513	Invoice	Invoice No: 100421	11/7/2025	Paid Amt:	\$129.00
PO#:	Voucher #:	47514	Invoice	Invoice No: 100422	11/7/2025	Paid Amt:	\$93.00
						Check Amount:	\$711.00
PCB	78788	4396		CHRIS VOSEN AUTO REPAIR		Check	
			E 01	005 760 000 720 350	Van #29 Oil & Filter Change		\$99.13
PO#:	Voucher #:	47559	Invoice	Invoice No: 8356	11/7/2025	Paid Amt:	\$99.13
						Check Amount:	\$99.13
PCB	78789	5135		Connecting to Learn LLC		Check	
			E 04	005 582 000 344 430	Song Cards		\$40.00
PO#:	Voucher #:	47534	Invoice	Invoice No: 10263	11/7/2025	Paid Amt:	\$40.00
						Check Amount:	\$40.00
PCB	78790	2576		DOUG LUEPKE TROPHIES		Check	
			E 01	020 292 052 000 401	End of Year Adwards		\$67.25
PO#:	Voucher #:	47546	Invoice	Invoice No: 927611	11/7/2025	Paid Amt:	\$67.25
						Check Amount:	\$67.25
PCB	78791	1132		ECKROTH MUSIC CO		Check	
			E 01	020 258 000 000 430	La Voz Clarinet Reeds		\$21.10
PO#:	Voucher #:	47542	Invoice	Invoice No: 5890342	11/7/2025	Paid Amt:	\$21.10
						Check Amount:	\$21.10
PCB	78792	5053		Gophermods, LLC		Check	
			E 01	005 690 690 000 315	Macbook and Ipad Repairs		\$438.00
PO#:	Voucher #:	47492	Invoice	Invoice No: 7567	11/7/2025	Paid Amt:	\$438.00
						Check Amount:	\$438.00
PCB	78793	1184		GOV CONNECTION		Check	
			E 01	020 402 000 740 433	OtterBox Defender Series Case for iPad - Black		\$144.78
PO#:	Voucher #:	47496	Invoice	Invoice No: 76994521	11/7/2025	Paid Amt:	\$144.78
						Check Amount:	\$144.78
PCB	78794	1215		HILLYARD INC		Check	
			E 01	005 810 000 000 401	40-45 Gallon Liners		\$268.68
PO#:	Voucher #:	47511	Invoice	Invoice No: 605985975	11/7/2025	Paid Amt:	\$268.68
						Check Amount:	\$268.68

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type	Check	Check Amount:
PCB	78795	1238		INNOVATIVE OFFICE SOLUTION, LLC		Check	\$4.05	
PO#:	Voucher #:	47550	Invoice	IN4972716	11/7/2025	Paid Amt:	\$4.05	\$4.05
PO#:	Voucher #:	47548	Credit	SCN-133763	11/7/2025	Paid Amt:	\$151.94	(\$151.94)
PO#:	Voucher #:	47549	Invoice	IN4972596	11/7/2025	Paid Amt:	\$4.05	\$4.05
PO#:	Voucher #:	47476	Invoice	IN4969480	11/7/2025	Paid Amt:	\$147.89	\$147.89
PO#:	Voucher #:	47547	Invoice	IN4970314	11/7/2025	Paid Amt:	\$0.00	\$0.00
PO#:	Voucher #:	47547	Invoice	IN4970314	11/7/2025	Paid Amt:	\$147.89	\$147.89
PCB	78796	1241		ISCORP		Check	\$197.00	\$197.00
PO#:	Voucher #:	47494	Invoice	0750597	11/7/2025	Paid Amt:	\$197.00	\$197.00
PCB	78797	1267		KEMPS, LLC		Check	\$474.10	\$474.10
PO#:	Voucher #:	47503	Invoice	5996324	11/7/2025	Paid Amt:	\$203.40	\$474.10
PO#:	Voucher #:	47504	Invoice	6005139	11/7/2025	Paid Amt:	\$287.90	\$203.40
PO#:	Voucher #:	47505	Invoice	6004082	11/7/2025	Paid Amt:	\$507.90	\$287.90
PO#:	Voucher #:	47502	Invoice	5996386	11/7/2025	Paid Amt:	\$474.10	\$507.90
PO#:	Voucher #:	47500	Invoice	6009757	11/7/2025	Paid Amt:	\$457.20	\$474.10
PO#:	Voucher #:	47501	Invoice	6009559	11/7/2025	Paid Amt:	\$457.20	\$457.20
PCB	78798	3236		LITTLE FALLS RADIO		Check	\$50.00	\$2,404.60
PO#:	Voucher #:	47537	Invoice	25100375	11/7/2025	Paid Amt:	\$50.00	\$50.00

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type	Check Amount:
PCB	78799	4540		MARCO		Check	
		E 01 005 110 690 000 580		Copiers			\$2,055.60
PO#:	Voucher #:	47551	Invoice	Invoice No: 40514948	11/7/2025	Paid Amt:	\$2,055.60
						Check Amount:	\$2,055.60
PCB	78800	1314		MASSP		Check	
		E 01 020 050 000 000 366		2025-26 MASSP School Law Seminar J Swens			\$195.00
PO#:	Voucher #:	47543	Invoice	Invoice No: SLS3352	11/7/2025	Paid Amt:	\$195.00
						Check Amount:	\$195.00
PCB	78801	1897		MESPA		Check	
		E 01 010 050 000 000 820		Legal Seminar			\$195.00
PO#:	Voucher #:	47531	Invoice	Invoice No: 20564	11/7/2025	Paid Amt:	\$195.00
						Check Amount:	\$195.00
PCB	78802	4988		Michael's Media		Check	
		E 01 020 292 052 000 401		Hallway Poster			\$150.00
PO#:	Voucher #:	47545	Invoice	Invoice No: 0010	11/7/2025	Paid Amt:	\$150.00
						Check Amount:	\$150.00
PCB	78803	2524		MIDCONTINENT COMMUNICATIONS		Check	
		E 01 005 810 000 000 320		PHONE SERVICE & Internet			\$1,490.01
PO#:	Voucher #:	47490	Invoice	Invoice No: 14529320115032	11/7/2025	Paid Amt:	\$1,490.01
						Check Amount:	\$1,490.01
PCB	78804	1333		MIDWAY IRON & METAL, INC.		Check	
		E 01 005 810 000 000 401		Metal for a Light/Camera Pole for the ECC Playg			\$21.38
PO#:	Voucher #:	47540	Invoice	Invoice No: 619530	11/7/2025	Paid Amt:	\$21.38
						Check Amount:	\$21.38
PCB	78805	4458		MOSYLE CORPORATION		Check	
		E 01 005 690 690 000 406		Additional Subscription 10-01-2025 to 7-31-202			\$18.32
PO#:	Voucher #:	47495	Invoice	Invoice No: 25108853	11/7/2025	Paid Amt:	\$18.32
						Check Amount:	\$18.32
PCB	78806	3965		MRI SOFTWARE LLC		Check	
		E 01 005 110 000 000 305		Staff Screen			\$279.00
PO#:	Voucher #:	47491	Invoice	Invoice No: MRIUS2584323	11/7/2025	Paid Amt:	\$279.00
						Check Amount:	\$279.00
PCB	78807	3670		MUD HOLE CUSTOM TACKLE, INC		Check	
		E 01 020 301 321 830 433		Misc. Class fishing pole order. Reimbursable by			\$466.85
PO#:	Voucher #:	47470	Invoice	Invoice No: INV773633	11/7/2025	Paid Amt:	\$466.85
						Check Amount:	\$466.85

**Detail Payment Register By Check**  
**Check Number: 0-2147483647 Payment Date: 11/1/2025-11/30/2025 Period: 202605-202605 Void Status: N**

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type	Amount
PCB	78808	1375		NAPA AUTO PARTS		Check	
			E 01	005 760 000 720 401	Van 23 & Bus 2-16 Parts and Shop Supplies		\$85.64
PO#:		Voucher #:	47571	Invoice	Invoice No: 659753	11/7/2025	Paid Amt: \$85.64
PO#:		Voucher #:	47567	Invoice	Invoice No: 660159	11/7/2025	Paid Amt: \$178.99
PO#:		Voucher #:	47572	Invoice	Invoice No: 659696	11/7/2025	Paid Amt: \$43.38
PO#:		Voucher #:	47570	Invoice	Invoice No: 660719	11/7/2025	Paid Amt: \$49.99
PO#:		Voucher #:	47566	Invoice	Invoice No: 661127	11/7/2025	Paid Amt: \$150.17
PO#:		Voucher #:	47568	Invoice	Invoice No: 660627	11/7/2025	Paid Amt: \$28.47
PO#:		Voucher #:	47569	Invoice	Invoice No: 660717	11/7/2025	Paid Amt: \$74.99
							Check Amount: \$611.63
PCB	78809	1915		NORTH CENTRAL BUS & EQUIPMENT, INC.		Check	
			E 01	005 760 000 720 401	Gasket, Axle, Rear Bus 13-14		\$9.58
PO#:		Voucher #:	47560	Invoice	Invoice No: 328241	11/7/2025	Paid Amt: \$9.58
PO#:		Voucher #:	47561	Invoice	Invoice No: 327682	11/7/2025	Paid Amt: \$115.16
							Check Amount: \$124.74
PCB	78810	4608		NORTH CENTRAL INT'L, LLC		Check	
			E 01	005 760 000 720 350	Bus 9-09 Engine Repair		\$6,116.12
PO#:		Voucher #:	47565	Invoice	Invoice No: R220011274:01	11/7/2025	Paid Amt: \$6,116.12
							Check Amount: \$6,116.12
PCB	78811	4515		Northern Pines Mental Health Center		Check	
			E 01	005 730 000 373 378	Behavioral Interventionist November 2025		\$3,066.00
PO#:		Voucher #:	47535	Invoice	Invoice No: INV682	11/7/2025	Paid Amt: \$3,066.00
							Check Amount: \$3,066.00
PCB	78812	1392		OAK ELECTRIC SERVICE, INC		Check	
			E 01	020 292 000 000 305	Electrical Work		\$4,136.44
PO#:		Voucher #:	47544	Invoice	Invoice No: 7353	11/7/2025	Paid Amt: \$4,136.44
							Check Amount: \$4,136.44
PCB	78813	1406		PAN-O-GOLD BAKING CO		Check	
			E 02	005 770 000 701 490	Bread		\$78.75
PO#:		Voucher #:	47552	Invoice	Invoice No: 10000125307005	11/7/2025	Paid Amt: \$78.75

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type	Check Amount:
PCB	78813	1406		PAN-O-GOLD BAKING CO		Check	
			E 02	005 770 000 701 490 Bread			\$123.60
PO#:	Voucher #:	47493	Invoice	Invoice No: 10000125307009	11/7/2025	Paid Amt:	\$123.60
PO#:	Voucher #:	47497	Invoice	Invoice No: 163.55 Bread	11/7/2025	Paid Amt:	\$163.55
PO#:	Voucher #:	47498	Invoice	Invoice No: 10000125300007 Bread	11/7/2025	Paid Amt:	\$204.30
PO#:	Voucher #:	47499	Invoice	Invoice No: 10000125293002 Bread	11/7/2025	Paid Amt:	\$115.95
							\$686.15
PCB	78814	5127		Rainbow Skull LLC		Check	
			E 01	020 298 069 000 401 Complete Duo Script Collection			\$99.99
PO#:	Voucher #:	47532	Invoice	Invoice No: MC2610	11/7/2025	Paid Amt:	\$99.99
							\$99.99
PCB	78815	4658		REGION 5A		Check	
			E 01	020 292 052 000 369 CC Section Meet			\$200.00
PO#:	Voucher #:	47510	Invoice	Invoice No: 10.31.2025	11/7/2025	Paid Amt:	\$200.00
							\$200.00
PCB	78816	1463		RICE HARDWARE HANK		Check	
			E 04	005 505 000 321 401 Community Ed Keys			\$20.94
PO#:	Voucher #:	47507	Invoice	Invoice No: 37675/3	11/7/2025	Paid Amt:	\$20.94
			E 01	005 810 000 000 401 Custodial Supplies			\$6.23
PO#:	Voucher #:	47508	Invoice	Invoice No: 37659/3	11/7/2025	Paid Amt:	\$6.23
							\$27.17
PCB	78817	4339		SCHOLASTIC Inc Magazines		Check	
			E 01	010 203 000 302 460 Scholastic News			\$20.62
PO#:	Voucher #:	47489	Invoice	Invoice No: M7599855 9	11/7/2025	Paid Amt:	\$20.62
							\$20.62
PCB	78818	1382		SOURCEWELL		Check	
			E 01	005 640 000 316 366 Compreh School Support, plus HRS Cohort Fee			\$2,118.00
PO#:	Voucher #:	47541	Invoice	Invoice No: INV00005167	11/7/2025	Paid Amt:	\$2,118.00
							\$2,118.00
PCB	78819	2464		SPEER CHIROPRACTIC, PA		Check	
			E 01	005 760 000 720 305 DOT PHYSICAL M Czech			\$100.00
PO#:	Voucher #:	47538	Invoice	Invoice No: 10.21.2025	11/7/2025	Paid Amt:	\$100.00
							\$100.00

Royalton Public Schools

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 11/1/2025-11/30/2025 Period: 202605-202605 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type	Paid Amt:
PCB	78820	2577		SYSCO WESTERN MN, INC.		Check	
			E 02	005 770 000 701 490 Commodity			\$75.97
PO#:	Voucher #:	47521	Invoice	Invoice No: 353038495	11/7/2025	Paid Amt:	\$75.97
		E 02	005 770 000 705 490 Breakfast				\$814.76
		E 02	005 770 000 701 401 Supplies				\$39.64
PO#:	Voucher #:	47522	Invoice	Invoice No: 353038496	11/7/2025	Paid Amt:	\$854.40
		E 02	005 770 000 705 490 Breakfast				\$1,058.26
		E 02	005 770 000 701 401 Supplies				\$39.64
PO#:	Voucher #:	47523	Invoice	Invoice No: 353031278	11/7/2025	Paid Amt:	\$1,097.90
		E 02	005 770 000 701 490 LUNCH				\$2,834.45
		E 02	005 770 000 701 401 SUPPLIES				\$19.70
PO#:	Voucher #:	47524	Invoice	Invoice No: 353031275	11/7/2025	Paid Amt:	\$2,854.15
		E 02	005 770 000 701 490 LUNCH				\$906.41
PO#:	Voucher #:	47530	Invoice	Invoice No: 353038498	11/7/2025	Paid Amt:	\$906.41
		E 02	005 770 000 701 490 LUNCH				\$3,630.53
		E 02	005 770 000 701 401 SUPPLIES				\$136.79
PO#:	Voucher #:	47525	Invoice	Invoice No: 353031280	11/7/2025	Paid Amt:	\$3,767.32
		E 02	005 770 000 701 490 LUNCH				\$4,798.54
		E 02	005 770 000 701 401 SUPPLIES				\$13.38
PO#:	Voucher #:	47526	Invoice	Invoice No: 353038497	11/7/2025	Paid Amt:	\$4,811.92
		E 02	005 770 000 701 490 LUNCH				\$9.31
PO#:	Voucher #:	47527	Invoice	Invoice No: 353031281	11/7/2025	Paid Amt:	\$9.31
		E 02	005 770 000 701 490 LUNCH				\$39.19
PO#:	Voucher #:	47528	Invoice	Invoice No: 353031282	11/7/2025	Paid Amt:	\$39.19
		E 02	005 770 000 701 490 Commodity				\$84.01
PO#:	Voucher #:	47520	Invoice	Invoice No: 353031279	11/7/2025	Paid Amt:	\$84.01
		E 02	005 770 000 701 490 LUNCH				\$351.60
PO#:	Voucher #:	47529	Invoice	Invoice No: 353031277	11/7/2025	Paid Amt:	\$351.60
		E 02	005 770 000 701 490 Commodity				\$55.30
PO#:	Voucher #:	47553	Invoice	Invoice No: 353038493	11/7/2025	Paid Amt:	\$55.30
		E 02	005 770 000 701 490 LUNCH				\$98.08
PO#:	Voucher #:	47554	Invoice	Invoice No: 353040304	11/7/2025	Paid Amt:	\$98.08
		E 02	005 770 000 701 490 LUNCH				\$329.63
PO#:	Voucher #:	47555	Invoice	Invoice No: 353039401	11/7/2025	Paid Amt:	\$329.63
		E 02	005 770 000 701 490 LUNCH				\$4,642.87
PO#:	Voucher #:	47556	Invoice	Invoice No: 353038494	11/7/2025	Paid Amt:	\$4,642.87

Detail Payment Register By Check  
Check Number: 0-2147483647 Payment Date: 11/1/2025-11/30/2025 Period: 202605-202605 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type	Paid Amt:	Check Amount:
PCB	78820	2577		SYSCO WESTERN MN, INC.		Check		
		E 02	005	770 000 701 490	Commodity		\$38.40	
PO#:		Voucher #:	47519	Invoice	Invoice No: 353031276	11/7/2025	\$38.40	\$20,016.46
PCB	78821	1556		TEACHER DIRECT		Check		
		E 01	010	203 000 302 530	Smiley ABC's Rug FA277932FS FC		\$557.76	
		E 01	010	203 000 302 530	Shipping		\$83.66	
PO#:	6499	Voucher #:	47480	Invoice	Invoice No: INV/2025/06440	11/7/2025	\$641.42	\$641.42
PCB	78822	1559		TECHCHECK, LLC		Check		
		E 01	005	690 690 302 555	TCLB-001 Tech Check Professional Services		\$2,244.00	
PO#:	6426	Voucher #:	47558	Invoice	Invoice No: 63665	11/7/2025	\$2,412.17	\$2,244.00
		E 01	005	690 690 302 555	5420F-48P-4XL Extreme Networks ExtremeSwit		\$6,903.90	
		E 01	005	690 690 302 555	5420F-48P-4XE Extreme Networks ExtremeSwi		\$16.00	
		E 01	005	690 690 302 555	10061 Extreme Networks Power Cord 10A NEM		\$121.32	
		E 01	005	690 690 302 555	10G-DACP-SFPZ5M Extreme Networks 10G Pz		\$121.32	
		E 01	005	690 690 302 555	10304 Extreme Networks 10G Passive DAC SF		\$1,427.84	
		E 01	005	690 690 302 555	10301 Extreme Networks Multi-Mode OM3 10G		\$522.83	
		E 01	005	690 690 302 555	10303 Extreme Networks Multi-Mode 10G LRM		\$1,190.86	
		E 01	005	690 690 302 555	10302 Extreme Networks Single-Mode 10G LR		\$594.34	
PO#:	6426	Voucher #:	47557	Invoice	Invoice No: 62900	11/7/2025	\$13,310.58	\$15,554.58
PCB	78823	4924		The Boelter Companies Inc		Check		
		E 02	005	770 000 701 401	Kitchen Supplies		\$1,358.12	
PO#:		Voucher #:	47509	Invoice	Invoice No: 98572697	11/7/2025	\$1,358.12	\$1,358.12
PCB	78824	4206		T-MOBILE		Check		
		E 01	005	810 000 000 320	Mobile Internet Acct 971799683		\$40.00	
PO#:		Voucher #:	47506	Invoice	Invoice No: 10.21.2025	11/7/2025	\$40.00	\$40.00
PCB	78825	4964		Yale Mechanical LLC		Check		
		E 02	005	770 000 701 350	Replaced Relay & Verified Popper Operation		\$437.76	
PO#:		Voucher #:	47536	Invoice	Invoice No: 277275	11/7/2025	\$437.76	\$437.76

Royalton Public Schools

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 11/1/2025-11/30/2025 Period: 202605-202605 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type	
PCB	78825	4964		Yale Mechanical LLC		Check	
		E 02	005	770 000 701 350	Remove & Replace Cooler Condenser Unit Dow		\$6,849.00
PO#:	Voucher #:	47518	Invoice	Invoice No: 25-1166-1	11/7/2025	Paid Amt:	\$6,849.00
						Check Amount:	\$7,286.76
PCB	78826	4295		AMAZON CAPITAL SERVICES		Check	
		E 01	005	690 000 456	B06XQ139DN USB C PD 60W Charging Station		\$179.98
		E 01	005	690 000 456	Discount		(\$18.00)
PO#:	Voucher #:	47642	Invoice	Invoice No: 1QYC-6769-6HKK	11/19/2025	Paid Amt:	\$161.98
						Check Amount:	\$161.98
PCB	78827	1903		BECKER SCREENPRINTING		Check	
		E 04	005	505 000 321 430	Gildan adult & youth tshirt w/one color full front f		\$175.00
		E 04	005	505 000 321 430	Gildan adult & youth tshirt w/one color full front f		\$224.00
PO#:	Voucher #:	47627	Invoice	Invoice No: 6828	11/19/2025	Paid Amt:	\$399.00
						Check Amount:	\$399.00
PCB	78828	4360		BENEFIT EXTRAS, INC.		Check	
		E 01	005	110 000 000 305	Cobra Letters		\$15.00
PO#:	Voucher #:	47618	Invoice	Invoice No: 1448764	11/19/2025	Paid Amt:	\$15.00
						Check Amount:	\$15.00
PCB	78829	2016		BSN SPORTS		Check	
		E 01	020	292 000 000 401	JH Basketball Jersey's		\$3,276.00
PO#:	Voucher #:	47646	Invoice	Invoice No: 931937135	11/19/2025	Paid Amt:	\$3,276.00
						Check Amount:	\$3,276.00
PCB	78830	4761		CANS R US, LLC		Check	
		E 01	005	810 000 000 335	Toilet Rental October		\$716.76
PO#:	Voucher #:	47651	Invoice	Invoice No: I3378	11/19/2025	Paid Amt:	\$716.76
						Check Amount:	\$716.76
PCB	78831	1086		CITY OF ROYALTON		Check	
		E 01	005	810 000 000 332	Acct 01-00002863-00-6 Water/Sewer		\$897.64
PO#:	Voucher #:	47638	Invoice	Invoice No: 11.03.2025	11/19/2025	Paid Amt:	\$897.64
		E 01	005	810 000 000 332	Acct 01-00003550-00-8 Water/Sewer		\$1,561.17
PO#:	Voucher #:	47639	Invoice	Invoice No: 11/03/2025	11/19/2025	Paid Amt:	\$1,561.17
						Check Amount:	\$2,458.81
PCB	78832	1133		ECM PUBLISHERS INC		Check	
		E 01	005	010 000 000 305	November 10 Regular Agenda		\$86.00
PO#:	Voucher #:	47650	Invoice	Invoice No: 1073225	11/19/2025	Paid Amt:	\$86.00
						Check Amount:	\$86.00

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type	Check Amount:
PCB	78833	2027		HOLDINGFORD BASKETBALL		Check	
			E 04	005 505 000 321 369 Misc.			\$175.00
PO#: 6713	Voucher #:	47619	Invoice	Invoice No: 11.11.2025	11/19/2025	Paid Amt:	\$175.00
						Check Amount:	\$175.00
PCB	78834	2027		HOLDINGFORD BASKETBALL		Check	
			E 04	005 505 000 321 369 CE Grade 6 Boys Basketball Tournament Fee			\$175.00
PO#: 6708	Voucher #:	47623	Invoice	Invoice No: 11/07/2025	11/19/2025	Paid Amt:	\$175.00
						Check Amount:	\$175.00
PCB	78835	2027		HOLDINGFORD BASKETBALL		Check	
			E 04	005 505 000 321 369 CE Boys Basketball Grade 3 Tournament Fee			\$175.00
PO#: 6721	Voucher #:	47620	Invoice	Invoice No: 11.07.2025	11/19/2025	Paid Amt:	\$175.00
						Check Amount:	\$175.00
PCB	78836	2027		HOLDINGFORD BASKETBALL		Check	
			E 04	005 505 000 321 369 Misc.			\$175.00
PO#: 6706	Voucher #:	47622	Invoice	Invoice No: 11-07-2025	11/19/2025	Paid Amt:	\$175.00
						Check Amount:	\$175.00
PCB	78837	3775		HOLDINGFORD GIRLS BASKETBALL		Check	
			E 04	005 505 000 321 369 Misc.			\$150.00
PO#: 6693	Voucher #:	47625	Invoice	Invoice No: 11/07/2025	11/19/2025	Paid Amt:	\$150.00
						Check Amount:	\$150.00
PCB	78838	3775		HOLDINGFORD GIRLS BASKETBALL		Check	
			E 04	005 505 000 321 369 CE Girls Grade 3 Basketball Tournament Fee			\$150.00
PO#: 6692	Voucher #:	47621	Invoice	Invoice No: 11.07.2025	11/19/2025	Paid Amt:	\$150.00
						Check Amount:	\$150.00
PCB	78839	3775		HOLDINGFORD GIRLS BASKETBALL		Check	
			E 04	005 505 000 321 369 Misc.			\$150.00
PO#: 6698	Voucher #:	47624	Invoice	Invoice No: 11-07-2025	11/19/2025	Paid Amt:	\$150.00
						Check Amount:	\$150.00
PCB	78840	1267		KEMPS, LLC		Check	
			E 02	005 770 000 701 495 MILK			\$203.40
PO#:	Voucher #:	47614	Invoice	Invoice No: 6017037	11/19/2025	Paid Amt:	\$203.40
			E 02	005 770 000 701 495 MILK			\$321.85
PO#:	Voucher #:	47613	Invoice	Invoice No: 6015325	11/19/2025	Paid Amt:	\$321.85
			E 02	005 770 000 701 495 MILK			\$511.50
PO#:	Voucher #:	47611	Invoice	Invoice No: 6020944	11/19/2025	Paid Amt:	\$511.50

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type	Check Amount:
PCB	78840	1267		KEMPS, LLC		Check	
		E 02	005	770 000 701 495 MILK			\$511.50
PO#:	Voucher #:	47612	Invoice	Invoice No: 6021064	11/19/2025	Paid Amt:	\$511.50
						Check Amount:	\$1,548.25
PCB	78841	3023		MATBOSS, LLC		Check	
		E 01	020	294 056 000 305 Wrestling Stats Subscription			\$599.00
PO#:	Voucher #:	47610	Invoice	Invoice No: 141230398163	11/19/2025	Paid Amt:	\$599.00
						Check Amount:	\$599.00
PCB	78842	3662		MINNESOTA UI FUND		Check	
		E 01	005	110 000 000 281 3rd Quarter Unemployment 2025			\$110,434.59
		E 01	005	110 000 000 280 3rd Quarter Unemployment 2025			\$2,152.62
PO#:	Voucher #:	47652	Invoice	Invoice No: 18443052	11/19/2025	Paid Amt:	\$112,587.21
						Check Amount:	\$112,587.21
PCB	78843	1369		MORRISON CO HEALTH & HUMAN SERV		Check	
		E 02	005	770 000 701 820 Elementary Food Pools Lodging License			\$745.00
PO#:	Voucher #:	47616	Invoice	Invoice No: 1326	11/19/2025	Paid Amt:	\$745.00
		E 02	005	770 000 701 820 Food Pools Lodging License Renewal			\$775.00
PO#:	Voucher #:	47615	Invoice	Invoice No: 1320	11/19/2025	Paid Amt:	\$775.00
						Check Amount:	\$1,520.00
PCB	78844	1406		PAN-O-GOLD BAKING CO		Check	
		E 02	005	770 000 701 490 Bread			\$108.65
PO#:	Voucher #:	47653	Invoice	Invoice No: 10000125314010	11/19/2025	Paid Amt:	\$108.65
		E 02	005	770 000 701 490 Bread			\$33.75
PO#:	Voucher #:	47660	Invoice	Invoice No: 10000125314009	11/19/2025	Paid Amt:	\$33.75
						Check Amount:	\$142.40
PCB	78845	2233		PIERZ GIRLS BASKETBALL		Check	
		E 04	005	505 000 321 369 Misc.			\$200.00
PO#:	Voucher #:	47637	Invoice	Invoice No: 11/7/25	11/19/2025	Paid Amt:	\$200.00
		E 04	005	505 000 321 369 Misc.			\$200.00
PO#:	Voucher #:	47636	Invoice	Invoice No: 11.07.25	11/19/2025	Paid Amt:	\$200.00
						Check Amount:	\$400.00
PCB	78846	4242		RADEMACHER COMPANIES, INC.		Check	
		E 01	020	301 321 830 433 Misc. Class Supplies			\$15.57
PO#:	Voucher #:	47640	Invoice	Invoice No: 002-00447853	11/19/2025	Paid Amt:	\$15.57

Detail Payment Register By Check  
Check Number: 0-2147483647 Payment Date: 11/1/2025-11/30/2025 Period: 202605-202605 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type	Check Amount:
PCB	78846	4242		RADEMACHER COMPANIES, INC.		Check	
		E 02	005	770 000 701 490	Shredded Mozzarella Cheese		\$8.99
PO#:	Voucher #:	47641	Invoice	Invoice No: 00033416	11/19/2025	Paid Amt:	\$8.99
						Check Amount:	\$24.56
PCB	78847	3566		REVOLUTION CYCLE & SKI		Check	
		E 01	020	240 000 000 430	Marlin 5ML 29 Power Surge Gen 3		\$504.49
PO#:	Voucher #:	47617	Invoice	Invoice No: 1012251516344	11/19/2025	Paid Amt:	\$504.49
						Check Amount:	\$504.49
PCB	78848	4955		Robotics Education & Competition Foundation		Check	
		E 04	005	505 053 321 369	Misc.		\$360.00
PO#:	Voucher #:	47628	Invoice	Invoice No: 62391058	11/19/2025	Paid Amt:	\$360.00
		E 04	005	505 053 321 369	Misc.		\$330.00
PO#:	Voucher #:	47629	Invoice	Invoice No: 62373540	11/19/2025	Paid Amt:	\$330.00
		E 01	020	298 053 000 369	Robotics Tournament Registration		\$930.00
PO#:	Voucher #:	47648	Invoice	Invoice No: 62392057	11/19/2025	Paid Amt:	\$930.00
		E 01	020	298 053 000 369	Robotics Tournament Registration		\$200.00
PO#:	Voucher #:	47649	Invoice	Invoice No: 62392058	11/19/2025	Paid Amt:	\$200.00
						Check Amount:	\$1,820.00
PCB	78849	3916		SAUK CENTRE PUBLIC SCHOOLS		Check	
		E 01	020	294 055 000 369	BB Scrimmage Fee		\$75.00
PO#:	Voucher #:	47647	Invoice	Invoice No: 11.10.2025	11/19/2025	Paid Amt:	\$75.00
						Check Amount:	\$75.00
PCB	78850	2577		SYSCO WESTERN MN, INC.		Check	
		E 02	005	770 000 701 490	Commodity		\$58.77
PO#:	Voucher #:	47654	Invoice	Invoice No: 353043719	11/19/2025	Paid Amt:	\$58.77
		E 02	005	770 000 701 490	LUNCH		\$4,116.31
		E 02	005	770 000 701 401	SUPPLIES		\$283.78
PO#:	Voucher #:	47655	Invoice	Invoice No: 353043718	11/19/2025	Paid Amt:	\$4,400.09
		E 02	005	770 000 701 401	Supplies		\$166.40
PO#:	Voucher #:	47656	Invoice	Invoice No: 353043716	11/19/2025	Paid Amt:	\$166.40
		E 02	005	770 000 701 490	LUNCH		\$5,278.92
		E 02	005	770 000 701 401	SUPPLIES		\$104.95
PO#:	Voucher #:	47658	Invoice	Invoice No: 353043715	11/19/2025	Paid Amt:	\$5,383.87
		E 02	005	770 000 701 490	LUNCH		\$46.61
PO#:	Voucher #:	47645	Credit	Invoice No: 353017171	11/19/2025	Paid Amt:	(\$46.61)
		E 02	005	770 000 701 490	Commodity		\$25.68
PO#:	Voucher #:	47659	Invoice	Invoice No: 353043714	11/19/2025	Paid Amt:	\$25.68

Royalton Public Schools

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 11/1/2025-11/30/2025 Period: 202605-202605 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type	
PCB	78850	2577		SYSCO WESTERN MN, INC.		Check	
		E 02	005	770 000 705 490			\$897.24
		E 02	005	770 000 701 401			\$176.38
PO#:	Voucher #:	47657	Invoice	Invoice No: 353043717	11/19/2025	Paid Amt:	\$1,073.62
		E 02	005	770 000 701 490			\$60.26
				LUNCH			
PO#:	Voucher #:	47643	Invoice	Invoice No: 353040342	11/19/2025	Paid Amt:	\$60.26
		E 02	005	770 000 701 401			\$103.27
				Supplies			
PO#:	Voucher #:	47644	Invoice	Invoice No: 353022409	11/19/2025	Paid Amt:	\$103.27
						Check Amount:	\$11,225.35
PCB	78851	2573		UPSALA AREA SCHOOLS		Check	
		E 04	005	505 000 321 369			\$150.00
PO#:	Voucher #:	47634	Invoice	Invoice No: 11.7.2025	11/19/2025	Paid Amt:	\$150.00
						Check Amount:	\$150.00
PCB	78852	2573		UPSALA AREA SCHOOLS		Check	
		E 04	005	505 000 321 369			\$150.00
PO#:	Voucher #:	47633	Invoice	Invoice No: 11/07/2025	11/19/2025	Paid Amt:	\$150.00
						Check Amount:	\$150.00
PCB	78853	2573		UPSALA AREA SCHOOLS		Check	
		E 04	005	505 000 321 369			\$150.00
PO#:	Voucher #:	47630	Invoice	Invoice No: 11.11.2025	11/19/2025	Paid Amt:	\$150.00
						Check Amount:	\$150.00
PCB	78854	2573		UPSALA AREA SCHOOLS		Check	
		E 04	005	505 000 321 369			\$150.00
PO#:	Voucher #:	47631	Invoice	Invoice No: 11.07.2025	11/19/2025	Paid Amt:	\$150.00
						Check Amount:	\$150.00
PCB	78855	2573		UPSALA AREA SCHOOLS		Check	
		E 04	005	505 000 321 369			\$150.00
PO#:	Voucher #:	47635	Invoice	Invoice No: 11.7.25	11/19/2025	Paid Amt:	\$150.00
						Check Amount:	\$150.00
PCB	78856	2573		UPSALA AREA SCHOOLS		Check	
		E 04	005	505 000 321 369			\$150.00
PO#:	Voucher #:	47632	Invoice	Invoice No: 11-07-2025	11/19/2025	Paid Amt:	\$150.00
						Check Amount:	\$150.00
PCB	78857	1010		ALL STAR TROPHY & AWARDS		Check	
		E 01	005	020 000 000 401			\$77.00
				Maroon Plastic Nameplate Bulk Order			

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type	Check Amount:
PCB	78857	1010		ALL STAR TROPHY & AWARDS		Check	
			E 01	005 020 000 000 401	Desk Holders Rose Gold		\$70.00
PO#: 6737	Voucher #:	47707	Invoice	Invoice No: 12527	11/26/2025	Paid Amt:	\$147.00
PCB	78858	4295		AMAZON CAPITAL SERVICES		Check	
			E 01	020 301 320 830 433	B004D96ZCG EX ELECTRONIX EXPRESS MI		\$79.99
			E 01	020 301 320 830 433	B06XQ3BZPM LotFancy 24PCS Spindle Sande		\$45.98
			E 01	020 301 320 830 433	B0789CN8Q9 DAYUAN 5pcs Professional Fron		\$37.97
			E 01	020 301 320 830 433	B07D9BY5M2 Orion Motor Tech Heavy Duty Bal		\$49.99
			E 01	020 301 320 830 433	B07JDPMT45 Sackorange 24 Pack 1 x 30 Inch		\$17.39
			E 01	020 301 320 830 433	B07KL4BQF5 WEN Benchtop Belt and Disc Sa		\$90.55
			E 01	020 301 320 830 433	B07QPRVK76 Stainless Steel Universal Adjusta		\$14.99
			E 01	020 301 320 830 433	B07RL59WDX 2.38"(60mm) Paint Scraper Cart		\$28.99
			E 01	020 301 320 830 433	B07RPB92WS Northeastern Exhaust   Stainless		\$121.82
			E 01	020 301 320 830 433	B07VT36ZJ2 4" Scraper Blades 60 pcs Replace		\$13.99
			E 01	020 301 320 830 433	B082PVWVSV3 Orion Motor Tech Hose Clamp P		\$36.99
			E 01	020 301 320 830 433	B088HK17GP WEN 6524SP240 240-Grit Comit		\$15.94
			E 01	020 301 320 830 433	B08DNR4VHD 10 Pair of 12 Inch Hardware Full		\$59.96
			E 01	020 301 320 830 433	B08KWD1P38 KarParts360 For VW Beetle Tur		\$35.09
			E 01	020 301 320 830 433	B098B177XH 14x1.5 Lug Bolts, 20 Pcs Black V		\$25.99
			E 01	020 301 320 830 433	B0B68TRW4G 2 Pack 19116852 Battery Termir		\$7.59
			E 01	020 301 320 830 433	B0BWJ4T2C8 Scept 120Pcs Cotter Pins 304 S		\$5.99
			E 01	020 301 320 830 433	B0BZH15C1 Ferraycle 100 Sets Table Top Fas		\$21.99
PO#: 6703	Voucher #:	47710	Invoice	Invoice No: 1Y1M-WX1Y-VMTW	11/26/2025	Paid Amt:	\$711.20
			E 01	020 301 320 830 433	B00008ZA0C BernzOmatic Basic Use UL2317 I		\$34.50
			E 01	020 301 320 830 433	B000PCY91O AdTech Crystal Clear Hot Glue G		\$41.55
			E 01	020 301 320 830 433	B01KZAHRAU SE 11-Piece Gold Panning Kit -		\$109.98
			E 01	020 301 320 830 433	B01MT8SZFK Mayhew Tools 67003 Brass Drift		\$66.12
			E 01	020 301 320 830 433	B074RXNDNY Gold Mining Fine Gold Recovery		\$99.99
			E 01	020 301 320 830 433	B0785JQC5M Genuine Hondabond HT - 08718		\$32.02
			E 01	020 301 320 830 433	B091SPRV72 30 Packs Rainbow Spring Flower		\$44.70
			E 01	020 301 320 830 433	B0962XWVNXS Weller 80W/120V Soldering Iron		\$48.64
			E 01	020 301 320 830 433	B099PFJ2XL Partsam 6" Rectangular LED Cor		\$41.99
			E 01	020 301 320 830 433	B09TQJ2FCN Lapert Propane Refill Adapter, 1		\$16.99
			E 01	020 301 320 830 433	B0B3WNVFLW Suprom Sawtooth Picture Han		\$23.96
			E 01	020 301 320 830 433	B0BTY93SMT C&T 2lb Brass Sledge Hammer,f		\$32.59
			E 01	020 301 320 830 433	B0CPYK3Z4D VASTOOLS Single Flint Torch Si		\$26.98

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 11/1/2025-11/30/2025 Period: 202605-202605 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
PCB	78858	4295		AMAZON CAPITAL SERVICES		Check
			E 01	020 301 320 830 433	B0DBKVTLM7 20pc Complete Gold Panning &	\$79.99
			E 01	020 301 320 830 433	B0DSVM9NBQ Filter Replacement 90304, 905E	\$19.88
PO#: 6653	Voucher #:	47711	Invoice	Invoice No: 1DLJ-4QTD-4F3R	11/26/2025	Paid Amt: \$719.88
			E 01	020 301 320 830 433	B009Y8T31Q Highbanker, Gold Sluices and Po	\$298.94
			E 01	020 301 320 830 433	B0DGX7G77C Pack of 4 BLUEFIRE Standard f	\$85.98
			E 01	020 301 320 830 433	Amazon Shipping Charge	\$40.99
PO#: 6653	Voucher #:	47712	Invoice	Invoice No: 1F7G-R9W6-YG1Y	11/26/2025	Paid Amt: \$425.91
			E 04	005 505 000 321 401	B0F7M8NLTx Spalding Precision TF--1000 Indo	\$608.52
			E 04	005 505 000 321 401	Amazon Shipping Charge	\$0.00
PO#: 6715	Voucher #:	47775	Invoice	Invoice No: 1CNW-TTPT-RYMD	11/26/2025	Paid Amt: \$608.52
			E 01	005 810 000 000 401	B002VIY3RU Sloan A-72-CP Royal Flushometer	\$28.99
			E 01	005 810 000 000 401	B00G1KVE5S Sloan EBV-500-A Exposed Side	\$350.00
			E 01	005 810 000 000 401	B07HQXMGX1 Mobil Polyrex EM Box of 10 x 1E	\$67.08
			E 01	005 810 000 000 401	B0CGGL23QZ Sloan A-71 Inside Cover for Sloz	\$23.18
			E 01	005 810 000 000 401	B0DQ13KTBL A20/4L220, A20 V-Belts, 4L220 \	\$9.99
			E 01	005 810 000 000 401	Amazon Shipping Charge	\$0.00
PO#: 6674	Voucher #:	47776	Invoice	Invoice No: 16HN-3HDX-CMPY	11/26/2025	Paid Amt: \$479.24
			E 04	005 505 000 321 430	B0F7MLRSJ5 Spalding Precision TF--1000 Indo	\$276.60
			E 04	005 505 000 321 430	Amazon Shipping Charge	\$0.00
PO#: 6716	Voucher #:	47795	Invoice	Invoice No: 11DP-WJXX-MPGX	11/26/2025	Paid Amt: \$276.60
			E 01	005 810 000 000 401	B00CQNO1OU uxcell 100 Pcs 6mm Hole Retail	\$6.99
			E 01	005 810 000 000 401	Amazon Shipping Charge	\$0.00
PO#: 6691	Voucher #:	47728	Invoice	Invoice No: 1MC7-FCWW-K7H6	11/26/2025	Paid Amt: \$6.99
			E 04	005 582 000 344 430	B00JM5GZGW Play-Doh Modeling Compound ;	\$90.64
			E 04	005 582 000 344 430	B00MJ8JSE Crayola Construction Paper Bulk	\$47.04
			E 04	005 582 000 344 430	B0751RPD3V Command Medium Utility Hooks,	\$26.73
			E 04	005 582 000 344 430	B0918JMF9B YooThink 1500 Pieces Pompoms	\$27.96
			E 04	005 582 000 344 430	B0949C1YML Amazon Basics Cotton Balls, 600	\$21.62
			E 04	005 582 000 344 430	B09541P9WH Amazon Basics Cotton Swabs fo	\$8.72
			E 04	005 582 000 344 430	B095PQ6SX7 Amazon Basics Sandwich Stora	\$24.08
			E 04	005 582 000 344 430	B097PZ5CJZ Musical Instruments Set, 15PCS	\$129.16
			E 04	005 582 000 344 430	B09WV4JJRC Caydo 200 PCS Thick Pipe Clea	\$22.32
			E 04	005 582 000 344 430	B0B28WPC L2 WISYOK 1000 Pcs Colored Pop	\$15.19
			E 04	005 582 000 344 430	B0D4YSYKHZ 500 Pack Sheet Protectors 8.5 x	\$21.59
			E 04	005 582 000 344 430	B0DBYJ2WCH 3000pcs 4.5" Wooden Craft Stit	\$26.99
			E 04	005 582 000 344 430	B0F13RRQR6 (ApeBest) Wire Toggle Hooks wi	\$37.96

Detail Payment Register By Check  
Check Number: 0-2147483647 Payment Date: 11/1/2025-11/30/2025 Period: 202605-202605 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
PCB	78858	4295		AMAZON CAPITAL SERVICES		Check
		E 04	005	582 000 344 430	Amazon Shipping Charge	\$0.00
PO#: 6732	Voucher #:	47706	Invoice	Invoice No: 134D-HWD7-V6RV	11/26/2025	Paid Amt: \$500.00
		E 04	005	505 000 321 430	B0BCK98LLG PerkHomy Natural Jute Twine 60	\$5.99
		E 04	005	505 000 321 430	B0BLGRXSQP Clay Tools, 14-Piece DIY Plastic	\$7.98
		E 04	005	505 000 321 430	Amazon Shipping Charge	\$0.00
PO#: 6720	Voucher #:	47708	Invoice	Invoice No: 1D1M-FVDM-94RH	11/26/2025	Paid Amt: \$13.97
						Check Amount: \$3,742.31
PCB	78859	1027		APPLIANCE REPAIR CENTER		Check
		E 02	005	770 000 701 350	Gas Error	\$421.20
PO#:	Voucher #:	47748	Invoice	Invoice No: 27755	11/26/2025	Paid Amt: \$421.20
						Check Amount: \$421.20
PCB	78860	1042		BATTERIES PLUS		Check
		E 01	005	810 000 000 401	Batteries	\$85.57
PO#:	Voucher #:	47689	Invoice	Invoice No: P87286444	11/26/2025	Paid Amt: \$85.57
						Check Amount: \$85.57
PCB	78861	5141		Bemidji State University		Check
		E 01	998	211 000 000 394	PSEO Contract for 2025-2026	\$3,687.18
PO#:	Voucher #:	47799	Invoice	Invoice No: 10.07.2025	11/26/2025	Paid Amt: \$3,687.18
						Check Amount: \$3,687.18
PCB	78862	4359		BUY SSE ROOFING OF ST. CLOUD INC		Check
		E 02	005	770 000 701 350	Install New Curb Cooler Project	\$850.00
PO#:	Voucher #:	47702	Invoice	Invoice No: 5890	11/26/2025	Paid Amt: \$850.00
						Check Amount: \$850.00
PCB	78863	1074		CENTRA SOTA COOPERATIVE		Check
		E 01	005	760 000 720 442	Unleaded Gas	\$1,036.85
		E 01	005	760 000 720 442	Discount	(\$39.65)
PO#:	Voucher #:	47698	Invoice	Invoice No: 5424674	11/26/2025	Paid Amt: \$997.20
		E 01	005	760 000 720 442	Wintermaster Dyed	\$5,599.38
		E 01	005	760 000 720 442	Discount	(\$162.82)
PO#:	Voucher #:	47696	Invoice	Invoice No: 5452139	11/26/2025	Paid Amt: \$5,436.56
		E 01	005	760 000 720 442	Unleaded Gas	\$1,171.60
		E 01	005	760 000 720 442	Discount	(\$43.57)
PO#:	Voucher #:	47697	Invoice	Invoice No: 5452140	11/26/2025	Paid Amt: \$1,128.03
						Check Amount: \$7,561.79

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type	
PCB	78864	1076		CENTRAL LAKES COLLEGE		Check	
		E 01 998 211 000 000 394		PSEO Fall Semester 2025-2026			\$80,837.67
		E 01 998 211 000 000 394		Rebate			(\$7,848.00)
PO#:	Voucher #:	47720	Invoice	Invoice No: Fall 2025-2026	11/26/2025	Paid Amt:	\$72,989.67
						Check Amount:	\$72,989.67
PCB	78865	1076		CENTRAL LAKES COLLEGE		Check	
		E 01 998 211 000 000 394		Fall Semester 2025 Concurrent Classes			\$15,000.00
PO#:	Voucher #:	47801	Invoice	Invoice No: C10000016004	11/26/2025	Paid Amt:	\$15,000.00
						Check Amount:	\$15,000.00
PCB	78866	4596		CENTRAL MCGOWAN, INC		Check	
		E 01 020 301 320 830 433		Welding Gases and Supplies			\$335.83
PO#:	Voucher #:	47709	Invoice	Invoice No: 0001068707	11/26/2025	Paid Amt:	\$335.83
						Check Amount:	\$335.83
PCB	78867	5137		Charmtech Labs LLC		Check	
		E 01 010 203 000 000 820		Capiti ReadBasix Student Licences			\$1,350.00
		E 01 010 640 000 316 305		Capiti Professional Learning			\$750.00
PO#:	Voucher #:	47802	Invoice	Invoice No: 2128	11/26/2025	Paid Amt:	\$2,100.00
						Check Amount:	\$2,100.00
PCB	78868	1092		COLE PAPERS, INC.		Check	
		E 01 005 810 000 000 401		Hand soap cartridges			\$1,139.20
PO#:	Voucher #:	47741	Invoice	Invoice No: 10640304	11/26/2025	Paid Amt:	\$1,139.20
						Check Amount:	\$1,139.20
PCB	78869	4130		DH CONCRETE, INC.		Check	
		E 01 005 690 690 302 555		Concrete Light Pole			\$1,500.00
PO#:	Voucher #:	47703	Invoice	Invoice No: 1660	11/26/2025	Paid Amt:	\$1,500.00
						Check Amount:	\$1,500.00
PCB	78870	2576		DOUG LUEPKE TROPHIES		Check	
		E 04 005 505 000 321 430		Community Ed BB Tournament Medals			\$423.50
PO#:	Voucher #:	47685	Invoice	Invoice No: 927612	11/26/2025	Paid Amt:	\$423.50
						Check Amount:	\$423.50
PCB	78871	1132		ECKROTH MUSIC CO		Check	
		E 01 020 258 000 000 350		OPEN Repair PO			\$50.00
PO#:	Voucher #:	47716	Invoice	Invoice No: 5878154	11/26/2025	Paid Amt:	\$50.00
		E 01 020 258 000 000 430		La Voz Alto Sax Reeds			\$58.04
		E 01 020 258 000 000 430		La Voz Tenor Sax Reeds			\$20.08

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type	Check Amount:
PCB	78871	1132		ECKROTH MUSIC CO		Check	
			E 01	020 258 000 000 430 La Voz Tenor Sax Reeds		\$21.10	
PO#:	6646	Voucher #:	47714	Invoice	Invoice No: 5883624	11/26/2025	Paid Amt: \$99.22
PO#:	6521	Voucher #:	47715	Invoice	Invoice No: 5829433	11/26/2025	Paid Amt: \$50.00
PO#:	6521	Voucher #:	47713	Invoice	Invoice No: 5878149	11/26/2025	Paid Amt: \$165.50
							Check Amount: \$364.72
PCB	78872	1133		ECM PUBLISHERS INC		Check	
			E 01	005 010 000 000 305 October 13 Regular Minutes		\$121.00	
PO#:		Voucher #:	47687	Invoice	Invoice No: 1074152	11/26/2025	Paid Amt: \$121.00
							Check Amount: \$121.00
PCB	78873	1141		ELECTRIC MOTOR SERVICE		Check	
			E 01	005 810 000 000 401 HVAC Belts		\$110.20	
PO#:		Voucher #:	47690	Invoice	Invoice No: IN0313629	11/26/2025	Paid Amt: \$110.20
							Check Amount: \$110.20
PCB	78874	1163		FIEDLERS YOUR PUMPING SPECIALIST, INC		Check	
			E 01	005 810 000 000 305 Jetter/steamer service High School Entrance		\$425.00	
PO#:		Voucher #:	47747	Invoice	Invoice No: 65879	11/26/2025	Paid Amt: \$425.00
							Check Amount: \$425.00
PCB	78875	4426		GRAND RAPIDS PUBLIC SCHOOLS		Check	
			E 01	020 294 056 000 369 Wrestling Tournament entry fee		\$150.00	
PO#:		Voucher #:	47796	Invoice	Invoice No: 11.25.2025	11/26/2025	Paid Amt: \$150.00
							Check Amount: \$150.00
PCB	78876	2295		GRANITE PEST CONTROL, LLC		Check	
			E 01	005 810 000 000 305 PEST CONTROL SERVICE Oct-Dec Bus/Store		\$318.00	
PO#:		Voucher #:	47749	Invoice	Invoice No: 153193	11/26/2025	Paid Amt: \$318.00
							Check Amount: \$318.00
PCB	78877	1215		HILLYARD INC		Check	
			E 01	005 810 000 000 350 PM Service Vacuum 24		\$255.12	
PO#:		Voucher #:	47739	Invoice	Invoice No: 700688082	11/26/2025	Paid Amt: \$255.12
PO#:		Voucher #:	47737	Invoice	Invoice No: 700688080	11/26/2025	Paid Amt: \$300.69
PO#:		Voucher #:	47732	Invoice	Invoice No: 700687770	11/26/2025	Paid Amt: \$148.35

Detail Payment Register By Check  
Check Number: 0-2147483647 Payment Date: 11/1/2025-11/30/2025 Period: 202605-202605 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type	Check Amount
PCB	78877	1215		HILLYARD INC		Check	
			E 01	005 810 000 350	PM Service Advenger 2805R		\$444.20
PO#:	Voucher #:	47736	Invoice	Invoice No: 700688079	11/26/2025	Paid Amt:	\$444.20
PO#:	Voucher #:	47735	Invoice	Invoice No: 700687768	11/26/2025	Paid Amt:	\$381.16
PO#:	Voucher #:	47742	Invoice	Invoice No: 605999479	11/26/2025	Paid Amt:	\$101.00
PO#:	Voucher #:	47734	Invoice	Invoice No: 700687769	11/26/2025	Paid Amt:	\$541.88
PO#:	Voucher #:	47731	Invoice	Invoice No: 605999478	11/26/2025	Paid Amt:	\$178.68
PO#:	Voucher #:	47738	Invoice	Invoice No: 700688081	11/26/2025	Paid Amt:	\$83.00
PO#:	Voucher #:	47743	Invoice	Invoice No: 605999477	11/26/2025	Paid Amt:	\$767.49
PO#: 6683	Voucher #:	47745	Invoice	Invoice No: 605992707	11/26/2025	Paid Amt:	\$1,621.54
PO#:	Voucher #:	47733	Invoice	Invoice No: 700688083	11/26/2025	Paid Amt:	\$547.66
PO#:	Voucher #:	47730	Invoice	Invoice No: 700688302	11/26/2025	Paid Amt:	\$17.44
PO#: 6683	Voucher #:	47744	Invoice	Invoice No: 605992708	11/26/2025	Paid Amt:	\$717.58
							<b>Check Amount: \$6,105.79</b>
PCB	78878	1267		KEMPS, LLC		Check	
			E 02	005 770 000 701 495	MILK		\$596.75
PO#:	Voucher #:	47782	Invoice	Invoice No: 6043959	11/26/2025	Paid Amt:	\$596.75
PO#:	Voucher #:	47679	Invoice	Invoice No: 6043479	11/26/2025	Paid Amt:	\$426.25
PO#:	Voucher #:	47783	Invoice	Invoice No: 6032211	11/26/2025	Paid Amt:	\$545.60
PO#:	Voucher #:	47784	Invoice	Invoice No: 6032340	11/26/2025	Paid Amt:	\$494.45
PO#:	Voucher #:	47682	Invoice	Invoice No: 6027473	11/26/2025	Paid Amt:	\$255.75
PO#:	Voucher #:	47681	Invoice	Invoice No: 6037026	11/26/2025	Paid Amt:	\$341.00

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type	Check Amount:
PCB	78878	1267		KEMPS, LLC		Check	
			E 02	005 770 000 701 495 MILK		\$204.60	
PO#:		Voucher #:	47683	Invoice	Invoice No: 6028039	11/26/2025	Paid Amt: \$204.60
			E 02	005 770 000 701 495 MILK		\$204.60	
PO#:		Voucher #:	47680	Invoice	Invoice No: 6039440	11/26/2025	Paid Amt: \$204.60
							Check Amount: \$3,069.00
PCB	78879	3595		LIZ MERTEN PHOTOGRAPHY		Check	
			E 01	020 292 000 000 401 FB & VB Hallway Posters		\$260.00	
PO#:		Voucher #:	47688	Invoice	Invoice No: 0148	11/26/2025	Paid Amt: \$260.00
							Check Amount: \$260.00
PCB	78880	1326		MENARDS		Check	
			E 01	005 810 000 000 401 Custodial Supplies		\$284.04	
PO#:		Voucher #:	47691	Invoice	Invoice No: 73159	11/26/2025	Paid Amt: \$284.04
							Check Amount: \$284.04
PCB	78881	1331		MID-STATE EDUCATION DIST		Check	
			E 01	005 400 000 000 394 ADMIN		\$5,840.90	
			E 01	010 412 450 740 396 ECSE		\$4,885.50	
			E 01	010 412 450 740 397 ECSE		\$914.65	
			E 01	005 405 450 740 396 HEAR IMPAIRED		\$1,678.14	
			E 01	005 405 450 740 397 HEAR IMPAIRED		\$346.17	
			E 01	005 420 450 740 396 OT/PT		\$3,460.86	
			E 01	005 420 450 740 397 OT/PT		\$1,180.69	
			E 01	005 420 450 740 396 APE		\$1,493.05	
			E 01	005 420 450 740 397 APE		\$311.73	
			E 01	010 401 450 740 396 SPEECH/LANGUAGE		\$11,464.17	
			E 01	010 401 450 740 397 SPEECH/LANGUAGE		\$2,000.09	
			E 01	005 420 450 740 396 Psych Service		\$5,626.49	
			E 01	005 420 450 740 397 Psych Service		\$572.51	
			E 01	020 211 390 000 391 Telecommunication Access		\$1,896.60	
PO#:		Voucher #:	47704	Invoice	Invoice No: 3984	11/26/2025	Paid Amt: \$41,671.55
							Check Amount: \$41,671.55
PCB	78882	3258		MINNESOTA CLAY USA		Check	
			E 01	020 212 000 000 430 Open PO for glazes and tools		\$121.61	
PO#:	6624	Voucher #:	47719	Invoice	Invoice No: 159113	11/26/2025	Paid Amt: \$121.61
							Check Amount: \$121.61

Royalton Public Schools

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 11/1/2025-11/30/2025 Period: 202605-202605 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type	Check Amount:
PCB	78883	2617		Morrison County 4-H		Check	
		E 04	005	505 000 321 401 Misc.			\$90.00
PO#:	6682	Voucher #:	47729	Invoice	Invoice No: 10.10.25	Paid Amt:	\$90.00
						Check Amount:	\$90.00
PCB	78884	1375		NAPA AUTO PARTS		Check	
		E 01	005	760 000 720 401 Headlight Upgrades			\$430.14
PO#:		Voucher #:	47693	Invoice	Invoice No: 660875	Paid Amt:	\$430.14
		E 01	005	760 000 720 401 Shop Supplies			\$159.36
PO#:		Voucher #:	47694	Invoice	Invoice No: 662782	Paid Amt:	\$159.36
		E 01	005	760 000 720 401 Shop Supplies Credit			\$522.48
PO#:		Voucher #:	47692	Credit	Invoice No: 661766	Paid Amt:	(\$522.48)
						Check Amount:	\$67.02
PCB	78885	1915		NORTH CENTRAL BUS & EQUIPMENT, INC.		Check	
		E 01	005	760 000 720 401 Bus 11-08 Lever, Parking Brake			\$172.99
PO#:		Voucher #:	47695	Invoice	Invoice No: 327103	Paid Amt:	\$172.99
						Check Amount:	\$172.99
PCB	78886	1392		OAK ELECTRIC SERVICE, INC		Check	
		E 02	005	770 000 701 350 Electrical Work Food Service			\$666.83
PO#:		Voucher #:	47700	Invoice	Invoice No: 7387	Paid Amt:	\$666.83
		E 01	005	690 690 302 555 Playground Light/Security Camera			\$2,107.60
PO#:		Voucher #:	47705	Invoice	Invoice No: 7386	Paid Amt:	\$2,107.60
						Check Amount:	\$2,774.43
PCB	78887	5052		Office of MNIT Services		Check	
		E 01	005	690 690 000 405 Crowdstrike Endpoint Protection			\$84.33
PO#:		Voucher #:	47686	Invoice	Invoice No: 25100715	Paid Amt:	\$84.33
						Check Amount:	\$84.33
PCB	78888	1406		PAN-O-GOLD BAKING CO		Check	
		E 02	005	770 000 701 490 Bread			\$16.80
PO#:		Voucher #:	47790	Invoice	Invoice No: 10000125328013	Paid Amt:	\$16.80
		E 02	005	770 000 701 490 Bread			\$118.00
PO#:		Voucher #:	47718	Invoice	Invoice No: 10000125321010	Paid Amt:	\$118.00
		E 02	005	770 000 701 490 Bread			\$123.75
PO#:		Voucher #:	47781	Invoice	Invoice No: 10000125321009	Paid Amt:	\$123.75
						Check Amount:	\$258.55

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type	Check Amount:
PCB	78889	1463		RICE HARDWARE HANK		Check	
		E 01	005	810 000 000 401	Snap Spring	\$14.98	
PO#:	Voucher #:	47740	Invoice	Invoice No: 37784/3	11/26/2025	Paid Amt:	\$14.98
						Check Amount:	\$14.98
PCB	78890	1477		ROYALTON LUMBER COMPANY		Check	
		E 01	005	810 000 000 401	Fuses	\$47.96	
PO#:	Voucher #:	47746	Invoice	Invoice No: 884580	11/26/2025	Paid Amt:	\$47.96
						Check Amount:	\$47.96
PCB	78891	4232		SCHOOL NURSE SUPPLY		Check	
		E 01	005	720 000 000 401	13479 CareBag Emesis Bag	\$78.00	
		E 01	005	720 000 000 401	Dispenser25	\$0.00	
		E 01	005	720 000 000 401	50290 SNS Flexible fabric bandage XL	\$23.96	
		E 01	005	720 000 000 401	50261 SNS Flexible fabric bandage regular	\$47.00	
		E 01	005	720 000 000 401	20210 Thermacool reusable hot/cold pack 4x6	\$129.00	
		E 01	005	720 000 000 401	20210F 25 Free 3x5 hot/cold packs	\$0.00	
PO#:	Voucher #:	47717	Invoice	Invoice No: INV1069216	11/26/2025	Paid Amt:	\$277.96
						Check Amount:	\$277.96
PCB	78892	1382		SOURCEWELL		Check	
		E 01	005	640 000 316 366	Educ Solutions 7-01-2025 to 9-30-2025	\$30.00	
PO#:	Voucher #:	47699	Invoice	Invoice No: INV00005194	11/26/2025	Paid Amt:	\$30.00
						Check Amount:	\$30.00
PCB	78893	2464		SPEER CHIROPRACTIC, PA		Check	
		E 01	005	760 000 720 305	DOT PHYSICAL N Goldade	\$100.00	
PO#:	Voucher #:	47798	Invoice	Invoice No: 11.17.2025	11/26/2025	Paid Amt:	\$100.00
						Check Amount:	\$100.00
PCB	78894	2577		SYSCO WESTERN MN, INC.		Check	
		E 02	005	770 000 701 401	SUPPLIES	\$13.38	
PO#:	Voucher #:	47725	Credit	Invoice No: 353044718 C	11/26/2025	Paid Amt:	(\$13.38)
		E 02	005	770 000 705 490	Breakfast	\$47.98	
PO#:	Voucher #:	47726	Credit	Invoice No: 353044717	11/26/2025	Paid Amt:	(\$47.98)
		E 02	005	770 000 701 401	Supplies	\$25.97	
PO#:	Voucher #:	47727	Invoice	Invoice No: 153A2483Z	11/26/2025	Paid Amt:	\$25.97
		E 02	005	770 000 701 490	LUNCH	\$78.85	
PO#:	Voucher #:	47789	Invoice	Invoice No: 353054183	11/26/2025	Paid Amt:	\$78.85
		E 02	005	770 000 701 490	Commodity	\$30.15	
PO#:	Voucher #:	47777	Invoice	Invoice No: 353048804	11/26/2025	Paid Amt:	\$30.15
		E 02	005	770 000 701 490	LUNCH	\$5,929.69	

Royalton Public Schools

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 11/1/2025-11/30/2025 Period: 202605-202605 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type	Amount
PCB	78894	2577		SYSCO WESTERN MN, INC.		Check	\$375.46
PO#:	Voucher #:	47778	Invoice	Invoice No: 353048803	11/26/2025	Paid Amt:	\$6,305.15
PO#:	Voucher #:	47779	Invoice	Invoice No: 353049884	11/26/2025	Paid Amt:	\$228.36
PO#:	Voucher #:	47780	Invoice	Invoice No: 353049743	11/26/2025	Paid Amt:	\$140.44
PO#:	Voucher #:	47786	Invoice	Invoice No: 353054181	11/26/2025	Paid Amt:	\$436.36
PO#:	Voucher #:	47721	Invoice	Invoice No: 353048805	11/26/2025	Paid Amt:	\$80.04
PO#:	Voucher #:	47788	Invoice	Invoice No: 353054184	11/26/2025	Paid Amt:	\$58.35
PO#:	Voucher #:	47722	Invoice	Invoice No: 353048807	11/26/2025	Paid Amt:	\$56.94
PO#:	Voucher #:	47723	Invoice	Invoice No: 353048808	11/26/2025	Paid Amt:	\$4,169.70
PO#:	Voucher #:	47787	Invoice	Invoice No: 353054182	11/26/2025	Paid Amt:	\$92.66
PO#:	Voucher #:	47724	Invoice	Invoice No: 353048806	11/26/2025	Paid Amt:	\$2,728.73
PCB	78895	1559		TECH CHECK, LLC		Check	\$26.76
PO#:	Voucher #:	47774	Invoice	Invoice No: 63847	11/26/2025	Paid Amt:	\$1,070.60
PO#:	Voucher #:	47775	Invoice	Invoice No: 63848	11/26/2025	Paid Amt:	\$13.38
PO#:	Voucher #:	47776	Invoice	Invoice No: 63849	11/26/2025	Paid Amt:	\$2,755.49
PO#:	Voucher #:	47777	Invoice	Invoice No: 63850	11/26/2025	Paid Amt:	\$1,083.98
PO#:	Voucher #:	47778	Invoice	Invoice No: 63851	11/26/2025	Paid Amt:	\$15,481.08
PO#:	Voucher #:	47779	Invoice	Invoice No: 63852	11/26/2025	Paid Amt:	\$18,042.29
PO#:	Voucher #:	47780	Invoice	Invoice No: 63853	11/26/2025	Paid Amt:	\$9,200.00
PO#:	Voucher #:	47781	Invoice	Invoice No: 63854	11/26/2025	Paid Amt:	\$770.00
PO#:	Voucher #:	47782	Invoice	Invoice No: 63855	11/26/2025	Paid Amt:	\$385.00
PO#:	Voucher #:	47783	Invoice	Invoice No: 63856	11/26/2025	Paid Amt:	\$95.00
PO#:	Voucher #:	47784	Invoice	Invoice No: 63857	11/26/2025	Paid Amt:	\$3,850.68
PO#:	Voucher #:	47785	Invoice	Invoice No: 63858	11/26/2025	Paid Amt:	\$106.40
PO#:	Voucher #:	47786	Invoice	Invoice No: 63859	11/26/2025	Paid Amt:	\$171.56

Royalton Public Schools

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 11/1/2025-11/30/2025 Period: 202605-202605 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type	
PCB	78895	1559		TECHCHECK, LLC		Check	
	E 01	005	690	302	555	\$214.45	
	E 01	005	690	302	555	\$3,230.00	
	E 01	005	690	302	555	\$21.71	
	E 01	005	690	302	555	\$86.84	
	E 01	005	690	302	555	\$3,606.96	
	E 01	005	690	302	555	\$40.71	
	E 01	005	690	302	555	\$10.86	
	E 01	005	690	302	555	\$200.00	
	E 01	005	690	302	555	\$67.14	
	E 01	005	690	302	555	\$1,280.00	
	E 01	005	690	302	555	\$760.00	
	E 01	005	690	302	555	\$190.00	
PO#: 6676	Voucher #:	47773	Invoice	Invoice No:	63848	11/26/2025	Paid Amt: \$13,837.31
PO#: 6676	Voucher #:	47772	Invoice	Invoice No:	63873	11/26/2025	Paid Amt: \$19,280.55
							Check Amount: \$61,610.15
PCB	78896	4917		Trafera Holding, LLC		Check	
	E 01	005	690	000	406	\$7,905.00	
PO#:	Voucher #:	47800	Invoice	Invoice No:	1001422558	11/26/2025	Paid Amt: \$7,905.00
							Check Amount: \$7,905.00
PCB	78897	1592		VERIZON WIRELESS		Check	
	E 01	005	810	000	320	\$301.44	
PO#:	Voucher #:	47684	Invoice	Invoice No:	6128247843	11/26/2025	Paid Amt: \$301.44
							Check Amount: \$301.44
PCB	78898	1611		XCEL ENERGY		Check	
	E 01	005	810	000	440	\$7,725.37	
PO#:	Voucher #:	47678	Invoice	Invoice No:	953403782	11/26/2025	Paid Amt: \$7,725.37
							Check Amount: \$7,725.37
PCB	78899	4964		Yale Mechanical LLC		Check	
	E 02	005	770	000	701	350	\$552.50
PO#:	Voucher #:	47701	Invoice	Invoice No:	277870	11/26/2025	Paid Amt: \$552.50
							Check Amount: \$552.50

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type	Check Amount:
PCB	78900	2724		AFSCME COUNCIL 65		Check	
			B 01	215 040			
PO#:	Voucher #:	47755	Invoice	Invoice No: S2026100	11/26/2025	Paid Amt:	\$307.91
						Check Amount:	\$307.91
PCB	78901	3757		Blue Cross Blue Shield		Check	
			B 01	215 033			
			B 01	215 033			\$157.08
			B 02	215 033			(\$48.15)
			B 04	215 033			\$2.49
			B 04	215 033			\$9.65
PO#:	Voucher #:	47771	Invoice	Invoice No: S2026100	11/26/2025	Paid Amt:	\$121.07
			B 01	215 033			\$157.08
			B 02	215 033			\$2.49
			B 04	215 033			\$9.65
PO#:	Voucher #:	47609	Invoice	Invoice No: S2026090	11/26/2025	Paid Amt:	\$169.22
						Check Amount:	\$290.29
PCB	78902	4665		HARTFORD INSURANCE		Check	
			B 01	215 032			
			B 02	215 032			\$742.44
			B 04	215 032			\$41.98
			B 04	215 032			\$24.67
PO#:	Voucher #:	47596	Invoice	Invoice No: S2026090	11/26/2025	Paid Amt:	\$809.09
			B 01	215 032			\$753.85
			B 01	215 032			(\$102.10)
			B 02	215 032			\$41.98
			B 04	215 032			\$24.83
PO#:	Voucher #:	47758	Invoice	Invoice No: S2026100	11/26/2025	Paid Amt:	\$718.56
			B 01	215 031			\$877.15
			B 01	215 031			(\$83.49)
			B 02	215 031			\$26.97
			B 04	215 031			\$39.74
PO#:	Voucher #:	47759	Invoice	Invoice No: S2026100	11/26/2025	Paid Amt:	\$860.37
			B 01	215 051			\$433.32
			B 02	215 051			\$18.88
			B 04	215 051			\$29.41
PO#:	Voucher #:	47600	Invoice	Invoice No: S2026090	11/26/2025	Paid Amt:	\$481.61
			B 01	215 051			\$405.64
			B 01	215 051			(\$53.46)
			B 02	215 051			\$18.88

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type	Check Amount:
PCB	78902	4665		HARTFORD INSURANCE		Check	
			B 04	215 051		Payroll Deductions	\$29.41
PO#:	Voucher #:	47762	Invoice	Invoice No: S2026100	11/26/2025	Paid Amt:	\$400.47
		B 01	215 031	LTD			\$868.01
		B 02	215 031	LTD			\$26.97
		B 04	215 031	LTD			\$39.57
PO#:	Voucher #:	47597	Invoice	Invoice No: S2026090	11/26/2025	Paid Amt:	\$934.55
						Check Amount:	\$4,204.65
PCB	78903	4620		HealthPartners Inc		Check	
			B 01	215 035		Dental	\$1,534.99
			B 02	215 035		Payroll Deductions	\$17.78
			B 04	215 035		Payroll Deductions	\$86.02
PO#:	Voucher #:	47593	Invoice	Invoice No: S2026090	11/26/2025	Paid Amt:	\$1,638.79
		B 01	215 035	Dental			\$1,534.99
		B 02	215 035	Payroll Deductions			\$17.78
		B 04	215 035	Payroll Deductions			\$86.02
		B 01	215 035	Adjustment			(\$256.27)
PO#:	Voucher #:	47752	Invoice	Invoice No: S2026100	11/26/2025	Paid Amt:	\$1,382.52
		B 01	215 030	Hospital			\$38,748.81
		B 02	215 030	Hospital			\$1,042.38
		B 04	215 030	Hospital			\$3,372.34
		B 01	215 030	Adjustment			(\$4,657.96)
PO#:	Voucher #:	47756	Invoice	Invoice No: S2026100	11/26/2025	Paid Amt:	\$38,505.57
		B 01	215 030	Hospital			\$38,748.81
		B 02	215 030	Hospital			\$1,042.38
		B 04	215 030	Hospital			\$3,372.34
PO#:	Voucher #:	47594	Invoice	Invoice No: S2026090	11/26/2025	Paid Amt:	\$43,163.53
		E 01	005 110	000 000 305		EAP	\$140.80
PO#:	Voucher #:	47803	Invoice	Invoice No: 11.26.2025	11/26/2025	Paid Amt:	\$140.80
						Check Amount:	\$84,831.21
PCB	78904	1474		Royalton Education Minnesota		Check	
			B 01	215 040		MFT	\$4,202.00
			B 04	215 040		MFT	\$176.00
PO#:	Voucher #:	47753	Invoice	Invoice No: S2026100	11/26/2025	Paid Amt:	\$4,378.00
						Check Amount:	\$4,378.00
PCB	78905	1473		ROYALTON ESP		Check	
			B 01	215 040		MFT	\$1,028.81

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 11/1/2025-11/30/2025 Period: 202605-202605 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
PCB	78905	1473		ROYALTON ESP		Check
		B 02	215	040		\$28.27
		B 04	215	040		\$34.71
PO#:	Voucher #:	47754	Invoice	Invoice No: S2026100	11/26/2025	Paid Amt: \$1,091.79
						Check Amount: \$1,091.79
						Report Total: \$1,015,342.70

# **MASTER AGREEMENT**

**between**

**ROYALTON SCHOOL DISTRICT #485**

**AND**

**AFSCME Council 65, Local 2564**

**July 1, 2025 through June 30, 2027**

Royalton School District 485 appreciates the diversity of human beings and does not discriminate on the basis of race, color, national origin, marital status, age, sex, religion or disability. The district also makes reasonable accommodation to the known disabilities of qualified disabled individuals. This policy applies to all areas of education, employment, and programs and services operated by the school district.

## TABLE OF CONTENTS

<b>ARTICLE</b>	<b>I</b>	<b>PURPOSE</b>	
Section	1	Parties	4
<b>ARTICLE</b>	<b>II</b>	<b>RECOGNITION OF EXCLUSIVE REPRESENTATIVE</b>	
Section	1	Recognition	4
Section	2	Appropriate Unit	4
<b>ARTICLE</b>	<b>III</b>	<b>DEFINITIONS</b>	
Section	1	Terms & Conditions of Employment	4
Section	2	Description of Appropriate Unit	4
Section	3	District or School District	4
Section	4	Other Terms	5
<b>ARTICLE</b>	<b>IV</b>	<b>SCHOOL BOARD RIGHTS</b>	
Section	1	Inherent Managerial Rights	5
Section	2	School Board Responsibilities	5
Section	3	Effects of Rules, Regulations, Directives, and Orders	5
Section	4	Reservation of Managerial Rights	5
<b>ARTICLE</b>	<b>V</b>	<b>EMPLOYEE RIGHTS</b>	
Section	1	Right to View	5
Section	2	Right to Join	5
Section	3	Request for Dues Checkoff	5-6
Section	4	Use of Facilities	6
<b>ARTICLE</b>	<b>VI</b>	<b>HOURS OF SERVICE AND DUTY YEAR</b>	
Section	1	Basic Work Week	6
Section	2	Basic Work Year	6
Section	3	Part-Time Employees	6
Section	4	Shifts and Starting Time	6
Section	5	Overtime	6
Section	6	Lunch Period	6
Section	7	School Closing	6
<b>ARTICLE</b>	<b>VII</b>	<b>PROBATION PERIOD</b>	
Section	1	Initial Probation Period	6-7
Section	2	Probationary Period Change of Position/Classification	7
Section	3	Completion of Probationary Period	7
<b>ARTICLE</b>	<b>VIII</b>	<b>FILLING OF POSITIONS</b>	
Section	1	Posting of Positions	7
Section	2	Hiring Most Qualified Person	7
<b>ARTICLE</b>	<b>IX</b>	<b>SENIORITY/LAYOFF/RECALL</b>	
Section	1	Seniority	7
Section	2	Layoff	8
Section	3	Related Positions within Classification	8
Section	4	Recall	8

Section	5	Seniority and Probationary List	9
Section	6	Long Term Substitute	9
<b>ARTICLE</b>	<b>X</b>	<b>RIGHT OF ASSIGNMENT/WORKING OUT OF CLASS</b>	
Section	1	Right to Assign Employees	9
Section	2	Working Out of Class	9
<b>ARTICLE</b>	<b>XI</b>	<b>RATES OF PAY</b>	
Section	1	Salary Schedule	9
Section	2	Attendance at Conferences/Workshops	9
Section	3	Step Advancement	9
Section	4	Eligibility for Step Advancement	9
Section	5	Withholding Salary Advancement	10
Section	6	Step Placement	10
Section	7	Longevity Adjustment	10
Section	8	Pay Methods	10
Section	9	School Activities	10
<b>ARTICLE</b>	<b>XII</b>	<b>HOLIDAYS</b>	
Section	1	Paid Holidays	10
<b>ARTICLE</b>	<b>XIII</b>	<b>PUBLIC EMPLOYEE RETIREMENT ASSOCIATION (PERA)</b>	
Section	1	PERA Enrollment	10
<b>ARTICLE</b>	<b>XIV</b>	<b>RESIGNATION/JOB ABANDONMENT</b>	
Section	1	Resignation	11
Section	2	Job Abandonment	11
<b>ARTICLE</b>	<b>XV</b>	<b>SEVERANCE PAY</b>	
Section	1	Severance Payment	11
<b>ARTICLE</b>	<b>XVI</b>	<b>403(b) MATCHING CONTRIBUTION PLAN</b>	
Section	1	Eligibility	11
Section	2	Employee Match	11-12
Section	3	Approved Plans	12
Section	4	Intent to to Participate/Enrollment Period	12
Section	5	Death of an Employee Participant	12
Section	6	Discontinuation of Service	12
Section	7	Applicable Laws	12
Section	8	Portfolio Management	12
Section	9	Hold Harmless	12
<b>ARTICLE</b>	<b>XVII</b>	<b>GROUP INSURANCE</b>	
Section	1	Selection of Carrier	12
Section	2	Health and Hospitalization Insurance	13
Section	3	Cash in Lieu	13
Section	4	Claims Against the School District	13
Section	5	Eligibility	13
Section	6	Long-Term Disability Insurance	13
Section	7	Life Insurance	13
Section	8	Non-Working Months	13

<b>ARTICLE</b>	<b>XVII</b>	<b>FLEX PLAN</b>	
Section	1	Eligibility	13
<b>ARTICLE</b>	<b>XIX</b>	<b>LEAVES OF ABSENCE</b>	
Section	1	Sick Leave	14-15
Section	2	Workers' Compensation	15
Section	3	Leave for Bereavement	15
Section	4	Child Care Leave	15-16
Section	5	Family and Medical Leave	16
Section	6	Jury Service	16
Section	7	Military Leave	16
Section	8	Insurance Application	16
Section	9	Credit	16
Section	10	Eligibility	16
Section	11	Personal Leave	16-17
Section	12	Personal-Flex Leave	17
Section	13	All Other Leave	17
<b>ARTICLE</b>	<b>XX</b>	<b>DISCIPLINE</b>	
Section	1	Discipline	17
<b>ARTICLE</b>	<b>XXI</b>	<b>RESOLUTION OF DISPUTES</b>	
Section	1	Chain of Command	17
<b>ARTICLE</b>	<b>XXII</b>	<b>GRIEVANCE PROCEDURE</b>	
Section	1	Definitions	17-18
Section	2	Representation	18
Section	3	Interpretation	18
Section	4	Time Limitation and Waiver	18
Section	5	Resolution of Grievance	18-19
Section	6	Denial of Grievance	19
Section	7	Mediation	19
Section	8	Arbitration Procedures	19
Section	9	Election of Remedies and Waiver	20
<b>ARTICLE</b>	<b>XXIII</b>	<b>DURATION</b>	
Section	1	Terms and Reopening Negotiations	20
Section	2	Effect	21
Section	3	Finality	21
Section	4	Severability	21
		Salary Schedule	22-23

## ARTICLE I

### PURPOSE

**Section 1. Parties.** This Agreement is entered into between Independent School District No. 485, Royalton, Minnesota, hereinafter referred to as the “School District,” and the Royalton AFSCME Council 65, Local 2564, hereinafter referred to as the “Exclusive Representative,” pursuant to and in compliance with the Minnesota Public Employment Labor Relations Act of 1971 as amended, hereinafter referred to as the “PELRA,” to provide the terms and conditions of employment for education assistants and food service employees.

## ARTICLE II

### RECOGNITION OF EXCLUSIVE REPRESENTATIVE

**Section 1. Recognition.** In accordance with the PELRA, the School District recognizes the AFSCME Council 65 as the Exclusive Representative for secretarial/clerical staff employed by the School District, which Exclusive Representative shall have those rights and duties as prescribed by PELRA and as described in this Agreement.

**Section 2. Appropriate Unit.** The exclusive representative shall represent all such employees of the School District as defined in ARTICLE III, Section 2. below and PELRA and in certification by the Commissioner of the Minnesota Bureau of Mediation Services (BMS). BMS Case No. 14PCE0645The unit is described as all secretarial/clerical employees of Independent School District No. 485, Royalton, Minnesota who are public employees within the meaning of Minn. Stat. 179A.03. subd. 14, excluding supervisory, confidential and district office employees.

## ARTICLE III

### DEFINITIONS

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

**Section 2. Description of Appropriate Unit.** For purposes of this Agreement, the word/term, “secretarial/clerical,” shall mean all persons in the appropriate unit employed by the School District in such classifications excluding the following: confidential employees, supervisory employees, essential employees, part-time employees whose services do not exceed the lesser of fourteen (14) hours per week or thirty-five percent (35%) of the normal work week in the employee’s bargaining unit, employees who hold positions of a temporary or seasonal character for a period not in excess of sixty-seven (67) working days in a calendar year unless those positions have already been filled in the same calendar year and the cumulative number of days in the same position by all employees exceeds sixty-seven (67) calendar days in that year, and emergency employees.

**Section 3. District or School District.** For purposes of administering this Agreement, the word/term, “District/School District,” shall mean the School Board or its designated representative(s).

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

## ARTICLE IV

### SCHOOL BOARD RIGHTS

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

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

**Section 3. Effect of Rules, Regulations, Directives, and Orders.** The exclusive representative recognizes that all employees covered by this Agreement shall perform the services prescribed by the School Board and shall be subject to School Board rules, regulations, directives, and orders issued by properly designated officials of the School District. The exclusive representative also recognizes the right, obligation, and duty of the School Board and its duly designated officials to promulgate rules, regulations, directives, and orders, from time to time, as deemed necessary by the School Board insofar as such rules, regulations, directives, and orders are not inconsistent with the terms of this Agreement.

**Section 4. Reservation of Managerial Rights.** The foregoing enumeration of rights and duties shall not be deemed to exclude other inherent managerial rights and managerial functions not expressly reserved, and all managerial rights and managerial functions not expressly delegated in this Agreement are reserved to the School District. All provisions of this Agreement shall be subject to the laws, rules and constitution of this state and federal government.

## ARTICLE V

### EMPLOYEE RIGHTS

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

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

**Section 3. Request for Dues Checkoff.** Pursuant to PELRA, the exclusive representative shall be allowed dues checkoff for its members. Upon receipt of a properly executed authorization card of the employee involved, the

School District will deduct from the employee's paycheck the dues that the employee has agreed to pay to the exclusive representative in eight (8) equal installments, beginning with the last pay period in October.

**Section 4. Use of Facilities.** The bargaining unit's members shall have the right to use School District facilities for meetings during unpaid time provided that it does not interfere with or disrupt school operations, if space is available, and is scheduled through the building secretary.

**Section 5. Bargaining Unit Information (PERLA 179A.07).**

**Subd. 1 Employee Orientation.** The Employer shall refer newly hired bargaining unit employees to a Union Orientation Session with their officer or steward, this meeting shall be thirty (30) minutes in length. Notification shall normally be provided to the Union at least ten (10) days in advance of the employee's hire date.

**Subd. 2 Employee Roster.** The HR Coordinator of the Employer shall provide the Union with a full employee roster of the bargaining unit every 120 days which shall identify employees by name; job title; date of position; worksite location (including location within a facility when appropriate); work telephone number; work email address; home address; home and personal cell phone numbers; and personal email address on file with the public employer.

**Subd. 3 Employee Status.** The HR Coordinator of the Employer shall provide the Union, within twenty (20) days, updates to the employment status of any newly hired, promoted or terminated employee positions. For all newly hired positions the HR Coordinator of the Employer shall include the employee's name,; job title; date of position; worksite location (including location within a facility when appropriate); work telephone number; work email address; home address; home and personal cell phone numbers; and personal email address on file with the public employer.

**Section 6. Safety:** The School District shall provide for the safety of its employees by providing safe work conditions, safe work areas, and safe work methods. Employees will be promptly notified of any potential safety concerns regarding interactions they may have with students, parents and other members of the community who may request entry into the building. Employees will promptly report any unsafe job conditions to their building administrator; safety issues will be addressed by the School District and corrected within a reasonable amount of time.

## ARTICLE VI

### HOURS OF SERVICE AND DUTY YEAR

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

**Section 2. Basic Work Year.** The employee's basic work year shall be prescribed by the School District following these guidelines: MS/HS/Elem Secretary: 200 days, Secretary: 178 days, Career Resources Secretary: 183 days inclusive of paid holidays.

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

**Section 4. Shifts and Starting Times.** All employees will be assigned starting times and shifts as determined by the School District. Starting time and shifts may be changed during the school year at the discretion of the School District. Prior to a change in starting or ending times the employee shall be provided a ten (10) working day notice. No split shifts shall be assigned unless mutually agreed between the District and employee.

**Section 5. Overtime.** An employee may be required by the School District to perform overtime work. Any overtime must be pre-approved by the Superintendent, except in emergencies when a principal may pre-approve it. Overtime will be paid at one and one-half (1 ½) of the employee's normal hourly rate of pay in cash or compensatory time for all hours worked in excess of 40 hours a week.

With specific pre-approval from the superintendent, employees may earn compensatory time for hours worked for graduation, open house, conferences and trainings in excess of 40 hours a week.

Employee absences that result from the use of compensatory time must be covered within the bargaining unit at no incurred expense by the district.

**Section 6. Lunch Period.** Employees scheduled at least eight (8) hours per day shall be provided a paid lunch period of at least thirty (30) minutes.

**Section 7. School Closing.** In the event that school is closed for any reason and the School District does not require employees to perform services, the employees' compensation shall be reduced accordingly. If school starts late or dismisses early due to inclement weather, the employee shall be compensated for any lost hours.

## ARTICLE VII

### PROBATIONARY PERIOD

**Section 1. Initial Probation Period.** An employee under the provisions of this Agreement shall serve a probationary period of one year from his/her first date of continuous employment in the School District, during which time the School District shall have the unqualified right to suspend without pay, discharge, or otherwise discipline such employee; and during this probationary period, the employee shall have no recourse through the grievance procedure, insofar as suspension, discharge or other discipline is concerned. However, a probationary employee shall have the right to bring a grievance on any other provisions of the contract alleged to have been violated.

**Section 2. Probationary Period Change of Position/ Classification.** In addition to the initial probationary period, an employee transferred or promoted to a different position/classification shall serve a new probationary period of sixty (60) working days in any such new position/classification. During this probationary period, if it is determined by the School District that the employee's performance in the new position/classification is unsatisfactory, the School District shall have the right to reassign the employee to the former position/classification.

If the School District reassigns an employee to his/her former position/classification, the employee shall regain his/her seniority in that position/classification.

**Section 3. Completion of Probationary Period.** An employee who has completed the probationary period may be suspended without pay or discharged only for just cause. An employee who has completed the probationary period and is suspended without pay or discharged shall have access to the grievance procedure.

## ARTICLE VIII

### FILLING OF POSITIONS

**Section 1. Posting of Positions.** All vacancies and new positions within the bargaining unit will be posted internally for at least five (5) working days. For summer vacancies, written notice of the posting shall also be mailed to the Union president. For purposes of this Article, the term “vacancy” shall mean a position where no employee is holding a claim to the position (i.e., leave of absence). Applicants must submit their application in writing before the close of the posting.

**Section 2. Hiring Most Qualified Person.** The School District maintains the right to select the most qualified person for the position and to select from School District or non-School District personnel.

## ARTICLE IX

### SENIORITY/LAYOFF/RECALL

**Section 1. Seniority.** Employees shall acquire seniority within their classification upon completion of the probationary period, from their first date of continuous employment in the bargaining unit. If two employees start on the same date, seniority shall be determined by who was offered a position first. For current employee's seniority date shall be the first date of hire within the school district.

**Subd. 1. Continuous Seniority Date.** An employee's seniority date shall be considered to be continuous, even though an employee does not work over the summer.

**Subd. 2. End to Seniority.** Seniority continues during continuous service in this bargaining unit and ends when an employee is terminated, resigns, or accepts a position outside of the unit.

**Subd. 3. Seniority in Multiple Positions.** If employees work in more than one position, they shall accrue seniority in each position. The seniority date of each position shall be the first date of continuous employment in each position.

**Section 2. Layoff.** Employees with the least seniority in their classification shall be laid off first. Employees to be laid off shall be given a thirty (30) calendar day notice of such lay off. An affected employee must provide a written response to the Human Resources Office within five (5) days after receiving notification of his/her right to a comparable position or forfeit the right to the position.

**Subd. 1. Reduced Fifty Percent (50%) or More.** An employee whose total current hours are eliminated or reduced by fifty percent (50%) or more, if qualified, shall have the right to displace the least senior person in the classification in the following order: (1) same position and (2) next related position(s), per Section 3 below.

**Subd. 2. Situations When Layoff Doesn't Apply.** This section does not apply in those cases where layoffs occur due to a building being closed temporarily (up to a year), equipment breakdown, quarantine, loss of utility, or damages from natural or unnatural disasters.

**Section 3. Related Positions within Classifications.** Displacement shall occur in the following related positions and classifications.

Elem/ High School Secretary- > Guidance Secretary- >

**Section 4. Recall.** Recall is to any position in the bargaining unit in either building for which an employee is qualified within the bargaining unit.

**Subd. 1. Seniority Retention.** Employees who have been laid off shall retain their seniority, and right to recall in seniority order, for a period of twenty-four (24) months from the date of lay-off.

**Subd. 2. Filing Name and Address for Reinstatement.** When laid off an employee shall file his/her name and address with the School District personnel office to which any notice of reinstatement or availability of position shall be mailed. Proof of service by the School District employee mailing such notice to the employee at the last known address shall be sufficient, and it shall be the responsibility of any laid-off employee to provide for forwarding of mail or for address changes. Failure of a notice to reach an employee shall not be the responsibility of the School District if any notice has been mailed as provided in this Article.

**Subd. 3. Notice and Acceptance of Reemployment.** If an opening subsequently occurs, the laid-off employee with the most seniority shall be the first recalled. The School District shall mail, by certified mail, the notice to such employee who shall have one (1) week from the date of mailing to accept the reemployment in writing. If the employee declines the position or fails to respond within one (1) week of the date of the mailing of the recall notice, the employee shall lose recall status. The starting date of employment shall be determined by the School District.

**Subd. 4. No Break in Service.** Layoff shall not be considered a break in service. Employees shall retain all previous service credit, advancing a step the following school year if employed by January 1 of that year.

**Subd. 5. Forfeiting Seniority.** An employee who is properly discharged or resigns shall forfeit seniority, and in the event of re-employment, seniority rights shall begin as of the date of re-employment.

**Section 5. Seniority and Probationary List.** By February 1 of each year, a seniority list and probationary list shall be provided by the School District and posted in each building.

**Section 6. Long Term Substitute.** A long term substitute who is continuously employed by the School District and subsequently hired for any position within this unit shall gain seniority from his/her first date of continuous employment.

## ARTICLE X

### RIGHT OF ASSIGNMENT/WORKING OUT OF CLASS

**Section 1. Right to Assign Employees.** The School District maintains the right to assign employees as it deems necessary.

**Section 2. Work Out of Class.** When employees, at the direction of their Supervisor, work in a classification higher than their own for more than three (3) consecutive working days they shall be compensated at the same step in the higher classification that they are working.

For example: An attendance secretary (Step 5) fills in for an elementary secretary. They would be paid at Step 5 of the elementary secretary classification.

When working in a lower classification employee shall continue to receive their regular rate of pay.

## ARTICLE XI

### RATES OF PAY

**Section 1. Salary Schedules.** Attached as Schedule A is the salary schedule for 2025-2026 and as Schedule B is the salary schedule for 2026-2027.

**Subd. 1 Status of Salary Schedule.** For the duration of this Agreement, advancement on any salary schedule shall be subject to the terms of this Agreement. In the event a successor Agreement is not entered into prior to the expiration of this Agreement, an employee shall be compensated according to the current rate until a successor Agreement is fully ratified, and any change in compensation shall only be effective as of the date the successor Agreement is fully ratified and prorated from that date forward.

**Section 2. Attendance at Conferences/Workshops.** If required to attend workshops/in-services/conferences, the employee will be paid for the designated hours of the workshop including travel time. If employees are not required to attend a workshop/in-service, but wish to do so, and are given approval from the Principal/Superintendent, they will be paid during the start and end times on the workshop/in-service agenda. The maximum compensation is up to 8 hours a day, excluding travel time.

**Section 3. Step Advancement.** Advancement on any salary schedule shall be subject to the terms outlined in this Agreement, and may be granted to employees by the School District when the School District in its sole discretion determines that a step advancement is warranted.

**Section 4. Eligibility for Step Advancement.** To be eligible for an increment (step) on July 1 of a given year, the employee must be employed in the School District prior to the preceding January 1, and have worked for at least one-half of the work year.

**Section 5. Withholding Salary Advancement.** An individual employee's salary advancement is subject to the right of the School Board to withhold salary increases for good and sufficient grounds. An action withholding a salary increase shall be subject to the grievance procedure.

**Section 6. Step Placement.** New employees may be placed on the salary schedule commensurate with their experience and training to a limit of four (4) years. The Board of Education, at its discretion, may grant up to eight (8) years of outside credit.

**Section 7. Longevity Adjustment.** Employees completing their ninth (9th) year of employment at Royalton Public Schools (based on board approved seniority list) and continuing through year twelve (12), will receive a longevity adjustment of \$0.25 per hour (non-accumulative). Employees completing their twelfth (12th) year of employment at Royalton Public Schools (based on board approved seniority list) and continuing through year sixteen (16) will receive a longevity adjustment of \$0.35 per hour (non-accumulative). Employees completing their sixteenth (16th) year of employment at Royalton Public Schools (based on board approved seniority list) and beyond, will receive a longevity adjustment of \$0.40 per hour (non-accumulative). Longevity pay is intended to be calculated on years of employment to Royalton Public Schools, not tied to step placement.

Year 0-9	\$0
Year 10-12	\$0.25/hour
Year 13-16	\$0.35/hour

Year 17+ \$0.40/hour

**Section 8. Pay Methods.** Employees shall be paid according to pay period methods established by the School District. Employees will be paid on a semi-monthly pay period method through direct deposit. Employees completing timesheets will be paid two weeks behind.

**Section 9. School Activities.** Employees may sign up to work school activities and events. for up to a total of 40 hours in a work week. Under no circumstance shall an employee exceed 40 hours total in regularly scheduled work hours and school activities and event hours. Employees will receive a stipend according to the Schedule D: Occasional Work Assignment agreement.

## ARTICLE XII

### HOLIDAYS

**Section 1. Paid Holidays.** Employees working a minimum of twenty (20) hours per week are paid for the following holidays: Thanksgiving, Friday after Thanksgiving, Christmas Eve, Christmas Day and New Year's Day.

The head secretary in the district office, elementary and middle school/high school will be paid for the Memorial Day and Labor Day Holidays. The Career Resources Secretary will be paid for the Labor Day holiday. Any other secretary that works a student day beyond the Memorial Day Holiday will be paid for that holiday in addition to the holidays listed in the above language.

## ARTICLE XIII

### PUBLIC EMPLOYEE RETIREMENT ASSOCIATION (PERA)

**Section 1. PERA Enrollment.** Employees who meet the eligibility requirements for PERA, as defined by state statute, are required by law to join PERA.

## ARTICLE XIV

### RESIGNATION/JOB ABANDONMENT

**Section 1. Resignation.** To resign in good standing, an employee shall give at least ten (10) working days' notice of resignation. Such time period may be waived by mutual agreement between the parties.

**Section 2. Job Abandonment.** An employee's unauthorized absence of three (3) consecutive work days without notifying his/her supervisor shall constitute job abandonment and the employment relationship may be severed.

## ARTICLE XV

### SEVERANCE PAY

**Section 1. Severance Payment.** Any employee who has completed twenty (20) years of continuous service with the School District and who has attained the minimum age of 55 or any employee who has completed twenty-five (25) years of continuous service with the School District will receive one-third (1/3) of their accumulated sick leave hours as severance pay upon leaving service with the School District unless terminated

for cause. Any employee who has completed thirty (30) years of continuous service with the School District will receive one-half (1/2) of their accumulated sick leave hours as severance pay upon leaving service with the School District unless terminated for cause. Payment will be based upon current rate of pay.

## ARTICLE XVI

### 403(b) MATCHING CONTRIBUTION PLAN

**Section 1. Eligibility.** All employees who have worked at least one year with the School District and work twenty (20) hours a week or more will be eligible to participate in the deferred matching compensation plan in accordance with M.S. 356.24. The School District shall contribute annually an amount equal to the amount contributed by the employee subject to the limits listed below.

All secretarial/clerical employees hired after July 1, 2012 will only be eligible to participate in the deferred matching program and not the severance pay benefit in Article XV. All others may participate in both the severance pay and the deferred matching program. The School District's lifetime maximum contribution to the deferred matching program or a combination of severance pay pursuant to Article XV and the deferred matching program shall not exceed \$4,500.

**Section 2. Employee Match.** The School District's contribution will be \$300 per year for years one (1) through five(5) of service, and \$600 per year for years six (6) and beyond of service. The School District will make the foregoing matching contribution to only those employees choosing to participate in an approved 403(b) annuity account offered by the School District. The School District's matching contribution will be dollar-for-dollar as required under Minnesota Statutes Section 356.24. Employees may contribute any dollar amount in excess of the maximum yearly district match, but the annual limit on the amount individual employees may contribute to his/her 403(b) annuity account shall be governed by the applicable sections of the Internal Revenue Code and Regulations. If an employee chooses not to match the School District annual contribution, the unmatched portion is forfeited for that year. If the employee contributes less than the maximum yearly allowed contribution, the School District portion will be equally reduced. The reduced amount is forfeited for that year.

The employee's elected contribution for the plan year (September 1 to the following August 31) shall be divided and withheld equally over the nine month period between September 30<sup>th</sup> and June 15<sup>th</sup>.

**Section 3. Approved Plans.** The School District will make matching contributions only to deferred compensation plans offered by vendors selected by the School District.

**Section 4. Intent to Participate/Enrollment Period.** Employees eligible to enroll in the School District 403b match must declare their intent to participate by submitting a one-time signed Intent to Participate form to the payroll office by September 15<sup>th</sup>, or if the date falls on a weekend, the Friday preceding. This form is valid until the employee notifies the office in writing that they are no longer going to participate in the program. The plan year shall be from September 1<sup>st</sup> to the following August 31<sup>st</sup>. The employee is solely responsible for filing the Intent to Participate form.

Failure to participate in any given year shall result in the loss of benefit for that year, which cannot be made up in subsequent years. If the employee stops his/her contribution at any time during the year, it cannot be restarted until the following year. The employee will be permitted one change in contribution a year.

**Section 5. Death of an Employee Participant.** If an employee participant dies before retirement, the employee's 403(b) annuity account shall be given to his/her designated beneficiary, if any, otherwise to his/her estate.

**Section 6. Discontinuance of Service.** Individuals who, for whatever reason, leave the service of the School District prior to eligibility for the balance of the payout shall retain ownership of School District contributions and personal contributions made on their behalf to the date of discontinuance of service. The School District shall retain no current or future liabilities for said investment programs as a result of the severing of service.

**Section 7. Applicable Laws.** The 403(b) annuity matching program of Independent School District No. 485 and/or the School District is subject to the Laws of the State of Minnesota, Minnesota Statutes Section 365.24 and the Internal Revenue Code. 26 U.S.C.@ 403(b).

**Section 8. Portfolio Management.** The management of both the individual and School District contributions shall be solely the responsibility of the employee in whose name the contributions have been made. The School District assumes no current or future liability of contributions made to these plans or for investment earnings (losses) which may accrue to these portfolios as a result of investment decisions which are made by the employee.

**Section 9. Hold Harmless Provisions.** Employees are not to construe the Plan or the School District contributions to the Plan or the opportunity of the employee to match such contributions as legal, tax, or investment advice by the School District. The School District has neither reviewed nor approved any investment programs which the employee may obtain by way of contributions under the Matching Plan. The employee agrees to indemnify and hold harmless the Royalton School District from any adverse investment experience arising from or connected with contributions to the Matching Plan.

## ARTICLE XVII

### GROUP INSURANCE

**Section 1. Selection of Carrier.** The selection of the insurance carrier shall be made by the School District as provided by law.

**Section 2. Health and Hospitalization Insurance.** Employees working at least twenty-five (25) hours per week shall have hospital-medical premium benefits pro-rated to their FTE they work based on the Royalton Teachers premium rate for Single Coverage or Family Coverage per the employee selection for coverage. Any additional cost of the premium shall be paid by the employee and through payroll deduction over the period of school active employment in 18 payrolls.

**Section 3. Cash in Lieu.** The qualifying employee working 1,500 hours who chooses not to enroll in the District's health and hospitalization insurance will receive additional compensation in the amount equal to 50% of the single plan contribution which the employee may use for any purpose except to pay for coverage under the District's health plan. This amount will be paid to the employee, in the form of taxable salary, semi-annual basis upon documented proof of being covered under the minimal requirement of the "Affordable Care Act" Cash in Lieu will no longer be an option or given for any employees hired after July 1, 2019

**Section 4. Claims Against the School District.** The School District's only obligation is to purchase an insurance policy and pay such amounts as agreed to in this Agreement, and no claim shall be made against the School District as a result of a denial of insurance benefits by an insurance carrier.

**Section 5. Eligibility.** Full benefits provided in this article are designed for employees who are employed an average of at least forty (40) hours per week. Employees who are employed an average of at least twenty-five (25) hours per week and at least the regular school year shall be eligible for partial benefits proportional to the extent of their employment. Eligibility is subject to any limitations contained in the contract between the insurance carrier and the School District.

**Section 6. Long-Term Disability Insurance.** To participate in the Long-Term Disability Insurance program, an employee must work 1,200 hours per year. The School District shall contribute a hundred percent (100%) of the premium for the income protection policy. Such policy shall provide for benefits equal to at least 2/3 of the employee's salary, beginning after sixty (60) days of continuous absence due to disability.

**Section 7. Life Insurance.** To participate in the Life Insurance program, an employee must work twenty-five (25) hours per week. The School District shall pay for \$50,000 coverage in a term-life policy. An employee may purchase an additional \$50,000, paid for through payroll deduction.

**Section 8. Non-Working Months.** During non-working months, employees who enroll and continue to pay their portion of insurance costs in School District-provided insurances shall continue to receive the School District contribution during those non-working months.

**Section 9. Health and Hospitalization Insurance District Contribution.** The School District shall contribute toward employee hospital medical coverage for all full time AFSCME union members employed by the School District who qualify for and are enrolled in the School District's health and hospitalization plan according to the schedule set forth:

2025-2026     Single, not to exceed \$7,000

Family, not to exceed \$13,500

2026-2027     Single, not to exceed \$7,500

Family, not to exceed \$14,000

## ARTICLE XVIII

### FLEX PLAN

**Section 1. Eligibility.** All employees are eligible to participate in the School District's Flex Plan. This plan allows for the tax sheltering of out of pocket medical and child care expenses. Details are available from the District Office.

## ARTICLE XIX

### LEAVES OF ABSENCE

#### **Section 1. Sick Leave.**

**Subd. 1. Rate Sick Leave is Earned.** An employee shall earn sick leave at the rate of one (1) day for each full month of service employed in the School District. Annual sick leave shall be made available to

the employee at the beginning of the school year. An employee who works fewer than eight (8) hours a day shall earn pro-rated sick leave.

**Subd. 2. Accumulated Sick Days.** Unused sick leave days may accumulate to a maximum of one hundred twenty (120) days of sick leave per employee. Upon reaching one hundred twenty (120) days of accumulated sick leave, an employee shall be reimbursed for 25% of the excess days at the employee's daily rate of pay at the end of that school year. Employees who have less than 120 accumulated sick days may receive \$200 for not using any sick days in a school year.

**Subd. 3. Use for Personal Illness.** Sick leave with pay shall be allowed whenever an employee's absence is found to have been due to the employee's illness and/or disability which prevented his/her attendance at school and performance of duties on that day or days.

a. An Employee's own:

- i. Mental or physical illness, injury or other health condition
- ii. Need for medical diagnosis, care or treatment of a mental or physical illness
- iii. Injury or health condition
- iv. Need for preventative care
- v. Need to plan for or attend funeral services or a memorial, or address financial or legal matters that arise after the death of a family member
- vi. Closure of their workplace due to the weather or other public emergency or an employee's need to care for a family member whose school or place of care has been closed due to weather or other public emergency

b. Care of a family member

- i. Mental or physical illness, injury or other health condition
- ii. Need for medical diagnosis, care or treatment, of a mental or physical illness
- iii. Injury or health condition
- iv. Need for preventative care

c. Absence due to domestic abuse, sexual assault, or stalking of the employee or a family member provided the absence is to:

- i. Seek medical attention related to physical or psychological injury or disability caused by domestic abuse, sexual assault, or stalking
- ii. Obtain services from a victim services organization
- iii. Obtain psychological or other counseling
- iv. Seek relocation or take steps to secure an existing home due to domestic abuse

- For the purposes of this article, an employee's family member shall be defined within Minn. Stat. 181.9445, Subd. 7.
- For the purposes of this article, public emergency shall be defined within Minn. Stat. 12.03.

**Subd. 4. Use for Ill or Injured Relatives.**

a. **160 Hour Provision:** Up to 160 hours of accumulated sick leave during any 12-month period may be used by an employee to provide care for the employee's ill or injured adult child, spouse, sibling, parent, mother-in-law, father-in-law, grandchild, grandparent, or stepparent for reasonable periods of time as the employee's attendance may be necessary.

b. **Minor Child:** An employee may use his or her accumulated sick leave to provide care for the employee's ill or injured minor child for reasonable periods of time as the employee's attendance may be necessary.

c. **Definitions:**

- i. "Minor child" means a child who is under 18 years of age or under age 20 if the child is attending secondary school.
  - ii. "Child" includes a stepchild and a biological, adopted, or foster child.
- d. **Eligibility:** In order to be eligible for the benefits provided in this Subdivision 4, the employee must have performed services for the School District for at least 12 months preceding the leave request and for .50 FTE or greater during those 12 months.
- e. **Other:** This Subdivision 4 applies only to the employee's personal accumulated and unused sick leave. The same terms applying to an employee's use of sick leave for his or her own illness or injury are also applicable here.

**Subd. 5. Documentation Medical Certificate.** After utilizing two (2) consecutive days of sick leave The School District may require an employee to furnish documentation, as defined within Minn.Stat/181.9447, Subd.3, a medical certificate from a qualified physician as evidence of illness and/or disability pursuant to this section, indicating such absence was due to illness and/or disability, in order to qualify for sick leave pay. However, the final determination as to the eligibility of an employee for sick leave is reserved to the School District. In the event that a medical certificate will be required, the employee will be so advised.

**Subd. 6. Deduction.** Sick leave allowed shall be deducted from the accumulated sick leave days earned by the employee.

**Subd. 7. Approval.** Sick leave shall only be approved upon completion of request in AESOP.

**Section 2. Workers' Compensation.** Pursuant to M.S. Chapter 176, an employee injured on the job in the service of the School District and collecting workers' compensation insurance may draw sick leave and receive full salary from the School District, the salary to be reduced by an amount equal to the insurance payments, and only that fraction of the days not covered by insurance will be deducted from accrued sick leave.

### **Section 3. Leave for Bereavement.**

**Subd. 1. Bereavement A.** A leave of absence without loss of pay, not to exceed five (5) days, for each occurrence, shall be granted for the death of the Employee's spouse, or domestic partner, child/stepchild, parent/stepparent and, in the case of the Employee's parent-in-law, not to exceed three (3) days. Up to five (5) additional days shall be granted, per occurrence, with a deduction of substitute employee pay, for the death of the Employee's spouse or domestic partner, child/stepchild, parent/step parent and up to three (3) additional days, per occurrence, shall be granted, with deduction of substitute employee pay, for the death of a parent-in-law.

**Subd. 2. Bereavement B.** A leave of absence without loss of pay, not to exceed two (2) days for each occurrence, shall be granted for death of the Employee's brother or sister, brother-in-law, sister-in-law, grandparents, son or daughter-in-law, grandparent-in-law, grandchild, or member of immediate household, this includes those of the aforementioned roles in that of a domestic partner. Up to two (2) additional days of bereavement leave shall be granted, per occurrence, with a deduction of substitute employee pay.

**Subd. 3. Bereavement C.** For the death of other relatives and friends, the Employee shall be granted up to one (1) day of bereavement leave, for each occurrence, with deduction of substitute employee pay.

**Subd. 4. Deductions:** Deduction for substitute employee pay (pro-rated to employee FTE) shall include salary, PERA, FICA/Medicare. Bereavement days must be used consecutively at one time. Deduction for substitute pay shall occur whether or not a substitute employee is employed for the absent employee.

#### **Section 4. Child Care Leave.**

**Subd. 1. Use.** A child care leave may be granted by the School District, subject to the provisions of this section, to one (1) employee-parent of a natural or adopted infant child, provided such employee-parent is caring for the child on a full-time basis.

**Subd. 2. Request.** An employee making application for child care leave shall inform the Superintendent in writing of the request to take the leave at least three (3) calendar months before commencement of the intended leave.

**Subd. 3. Medical Statement.** An employee will provide, at the time of the leave application, a statement from the attending physician indicating the expected date of delivery.

**Subd. 4. Duration.** In making a determination concerning the commencement and duration of a child care leave, the School Board shall not, in any event, be required to:

- (1.) grant any leave more than twelve (12) months in duration;
- (2.) permit the employee to return to employment prior to the date designated in the request for child care leave.

**Subd. 5. Reinstatement.** An employee returning from child care leave shall be reinstated in a position for which he/she is qualified unless previously discharged or laid off.

**Subd. 6. Failure to Return.** Failure of the employee to return by the date determined under this section shall constitute grounds for termination unless the School District and the employee mutually agree in writing to an extension in the leave.

**Subd. 7. Salary and Fringe Benefits:** Leave under this section shall be without pay or fringe benefits.

**Section 5. Family and Medical Leave (FMLA).** FMLA leave shall be granted pursuant to applicable law.

**Section 6. Jury Service.** An employee who serves on jury duty shall be granted the day or days necessary as stipulated by the court to discharge this responsibility without any salary deduction or loss of basic leave allowance. The compensation received for jury duty service shall be remitted to the School District, exclusive of mileage.

**Section 7. Military Leave.** Military leave shall be granted pursuant to applicable law.

**Section 8. Insurance Application.** An employee on unpaid leave is eligible to continue to participate in group insurance programs if permitted under the insurance policy provisions. The employee shall pay the entire premium for such insurance commencing with the beginning of the leave and shall pay to the School District the monthly premium in advance, except as otherwise provided in law. In the event the employee is on paid leave from the School District under Section 1. above or supplemented by sick leave pursuant to Section 2. above, the School District will continue insurance contributions as provided in this Agreement until sick leave is exhausted. Thereafter, the employee must pay the entire premium for any insurance retained.

**Section 9. Credit.** An employee who returns from unpaid leave shall retain experience credit for pay purposes and other benefits which had accrued at the time leave began. No credit shall accrue for the period of time that an employee was on unpaid leave.

**Section 10. Eligibility.** Full leave benefits provided in this article are designed for employees who are employed an average of at least forty (40) hours per week. Employees who are employed an average of at least twenty-five (25) hours per week and at least the regular school year shall be eligible for partial leave benefits proportional to the extent of their employment.

### **Section 11. Personal Leave.**

**Subd. 1. Rate Personal Leave is Earned.** Each full time employee shall be entitled to two (2) days of personal leave per year, all others will be pro-rated based on hired full time equivalent (FTE). Personal leave is leave without loss of pay. Except in extreme emergencies, personal leave may not be used during opening of school workshop days, nor on an advanced scheduled conference, inservice/staff development day. Except in extreme emergencies, personal leave shall be requested on the School District's personal leave form at least forty-eight (48) hours twenty-four (24) hours in advance. Employees who work ten (10) months or more in the year shall receive one additional personal day per year. This additional personal day may not carry over from year to year.

**Subd. 2. Accumulated Personal Leave:** Starting with the sixth (6th) year in the School District, An employee may earn personal leave at the rate of two (2) days per year and may accumulate up to three (3) days of personal leave by banking one (1) day per year. Use of any combination of yearly earned personal leave and banked personal leave shall not exceed three (3) days at any given time. Banked days can only be used after the regular, allocated one (1) day provided in this section is used. Employees may not use more than two (2) days at any one time during the first thirty (30) and last thirty (30) calendar days of the school year. Thirty (30) days shall begin with the first day of the duty year and will end with the last day of the duty year and shall include snow days, etc. Employees who work less than eight (8) hours shall earn pro-rated personal leave.

**Subd. 3. Number of Employees on Leave at Same Time.** Except in extreme emergencies, personal leave shall be requested through Frontline at least twenty-four (24) hours in advance. No more than one (1) employee per building may be on personal leave on any given day.

**Subd. 4. Discretion of Employee's Supervisor.** The use of personal leave is at the discretion of the employee's supervisor. Additional days off without pay shall not be taken without prior approval of the Superintendent.

**Section 11. Personal-Flex Day.** Employees may elect to convert three (3) sick leave days per year to one (1) personal-flex day that may be used in the same manner as a personal day. Unused personal-flex days will be paid out at the employee's daily rate of pay. Personal-Flex day payments will be deposited into either the employee's 403B account or their Health Savings Account.

**Section 12. All Other Leave.** The School District will adhere to all applicable federal and state laws governing the provision of a leave of absence for specific purposes outlined in law or statute other than those specified in this agreement.

**Section 13. Paid Family and Medical Leave.** Effective January 1, 2026 the State of Minnesota will implement its new Paid Family and Medical Leave (PFML) program, the School District may participate in

either the State Plan or an Alternative Plan. The School District and employees shall split the premiums associated with PFML on a 50/50 basis, with the employee share payable through payroll deduction pursuant to Minn. Stat. 268B.14.

## ARTICLE XX

### DISCIPLINE

**Section 1. Discipline.** The School District shall have the right to impose discipline on its employees for just cause. Discipline shall consist of oral reprimand, written reprimand, suspension with pay, suspension without pay, and discharge. The School District reserves the right to impose discipline at any level as determined by the School District based upon the circumstances surrounding the action. A conference between the employee and his/her supervisor shall be held prior to the imposition of written reprimand, suspension without pay, or discharge. An oral or written reprimand may be grieved up to Level III of the grievance procedure but may not be carried to mediation or arbitration.

## ARTICLE XXI

### RESOLUTION OF DISPUTES

**Section 1. Chain of Command.** Employees who are having difficulty with another employee or their supervisor are required to contact their immediate supervisor to resolve the difficulty. If the difficulty cannot be resolved at that level, they are to proceed through the administrative structure--supervisor, principal, human resource director, superintendent, school board, in that order--to resolve their concern.

## ARTICLE XXII

### GRIEVANCE PROCEDURE

#### **Section 1. Definitions.**

**Subd. 1. Grievance.** The word, "grievance," shall mean an allegation, in writing, for an employee, or group of employees, that have been injured as a result of a dispute or disagreement between the employee and the School District as to the interpretation or application of the terms and conditions contained in this Agreement.

**Subd. 2. Grievant(s).** The word, "grievant(s)," shall mean an individual employee, a group of employees, or the exclusive representative who/which files a grievance as defined in Subd. 1. above. The grievant may be represented at any time in the grievance or arbitration procedure by a representative of the Union.

**Subd. 3. Group of Employees.** A group of fewer than ten (10) employees may file a grievance if a complaint arises out of the same transaction or occurrence and the facts and claim are common to all employees in the group.

**Subd. 4. Exclusive Representative Grievance.** The exclusive representative may file a grievance if a complaint involving ten (10) or more employees arises out of the same transaction or occurrence and the facts and claims are common to all employees in the group. The exclusive representative may also file a grievance if the allegation involves a specific right of the exclusive representative as provided in this Agreement.

**Subd. 5. Days.** Any reference to the word, “days,” regarding time periods in this procedure shall refer to working days. The term, “working day,” is defined as all week days not designated as holidays by state law.

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

**Section 3. Interpretations.**

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

**Subd. 2. Computation of Time.** In computing any period of time prescribed or allowed by procedures in this article, the date of the act, event, or default for which the designated period of time begins to run shall not be included. The last day of the period so computed shall be counted, unless it is a Saturday, a Sunday, or a legal holiday, in which event, the period runs until the end of the next day which is not a Saturday, a Sunday, or a legal holiday.

**Subd. 3. Filing and Postmark.** The filing or service of any notice or document required by this Agreement shall be timely if it is personally served or if it bears a certified postmark of the United States Postal Service within the time period.

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

**Section 5. Resolution of Grievance.** The School District and the grievant(s) shall attempt to resolve all grievances which may arise during the course of employment as follows:

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

**Subd. 2. Level II.** In the event the grievance is not resolved in Level I, the decision rendered may be appealed to the Superintendent, provided such appeal is made, in writing, within five (5) days after the receipt of the decision in Level I. If a grievance is properly appealed to the Superintendent, the Superintendent or his/her designee shall set a time to meet regarding the grievance within fifteen (15) days after receipt of the appeal. Within ten (10) days after the meeting, the Superintendent or his/her designee shall issue a decision in writing to the parties involved.

**Subd. 3. Level III.** In the event the grievance is not resolved in Level II, the decision rendered may be appealed to the School Board, provided such appeal is made, in writing, within five (5) days after the receipt of the decision in Level II. If a grievance is properly appealed to the School Board, the School Board shall hear the grievance within twenty (20) days after receipt of the appeal. Within twenty (20)

days after the meeting, the School Board shall issue its decision in writing to the parties involved. At the option of the School Board, a committee or representative(s) of the School Board may be designated by the School Board to hear the appeal at this level and report the findings and recommendations to the School Board. The School Board shall then render its decision.

**Section 6. Denial of Grievance.** Failure by the School Board or its representative(s) to issue a decision within the time period provided in this article shall constitute a denial of the grievance, and the grievant(s) may appeal it to the next level.

**Section 7. Mediation.** In the event the grievance is not resolved in Level III upon mutual agreement the grievance may be appealed to the Bureau of Mediation Services for assistance in the resolution of any grievance prior to arbitration. If the parties so agree, the timelines for such review and appeal to arbitration shall be adjusted by mutual agreement between the parties.

**Section 8. Arbitration Procedures.** In the event that the grievant(s) and the School Board are unable to resolve any grievance, the grievance may be submitted to arbitration as explained in this article.

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

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

**Subd. 3. Selection of Arbitrator.** Upon the proper submission of a grievance under the terms of this procedure, the parties may, within ten (10) days after the request to arbitrate, attempt to agree upon the selection of an arbitrator. If no agreement on an arbitrator is reached, either party may request the Commissioner to submit a panel of seven (7) arbitrators to the parties, pursuant to PELRA, provided such request is made within twenty (20) days after the request for arbitration. The request shall ask that the panel be submitted within thirty (30) days after the receipt of said request. Within ten (10) days after receipt of the panel, the parties shall alternately strike names, and the remaining name shall be the arbitrator to hear the grievance. The order of striking will be determined by lot. Failure to agree upon an arbitrator or the failure to request an arbitrator from the Commissioner within the time period as provided in this article shall constitute a waiver of the grievance.

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

**Subd. 5. Decision.** Decisions by the arbitrator in cases properly before him/her shall be final and binding upon the parties, subject, however, to the limitations of arbitration decisions as provided in PELRA. The arbitrator shall issue a written decision and order including findings of fact which shall be based upon substantial and competent evidence presented at the hearing. All witnesses shall be sworn upon oath by the arbitrator.

**Subd. 6. Expenses.** Each party shall bear its own expenses in connection with arbitration, including expenses relating to the party's representatives, witnesses, and any other expenses which the party incurs in connection with presenting its case in arbitration. A transcript or recording of the hearing shall be made at the request of either party. The parties shall share equally the fees and expenses of the arbitrator, the cost of the transcript or recording if requested by either or both parties, and any other

expenses which the parties mutually agree are necessary for the conduct of the arbitration. However, the party ordering a copy of such transcript shall pay for such a copy.

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

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

## ARTICLE XXIII

### DURATION

**Section 1. Terms and Reopening Negotiations.** This Agreement shall remain in full force and effect for a period commencing upon the date of its full ratification through June 30, 2025, and thereafter as provided by PELRA. If there is no ratification of a new collective bargaining agreement prior to the end of the current contract date, employees will receive retro pay for time worked in the new contract year. If an employee severs employment after the beginning of the contract year, the employee will receive retro pay for the time period worked in the new contract year. If either party desires to modify or amend this Agreement commencing at its expiration, it shall give written notice of such intent to the other party no later than one hundred twenty (120) days prior to said expiration. Unless otherwise mutually agreed, the parties shall not commence negotiations more than ninety (90) days prior to the expiration date of this Agreement.

**Section 2. Effect.** This Agreement constitutes the full and complete Agreement between the School District and the exclusive representative. The provisions of this Agreement relating to terms and conditions of employment supersede any and all prior Agreements, resolutions, practices, and School District policies, rules, or regulations concerning terms and conditions of employment inconsistent with these provisions. Nothing in this Agreement shall be construed to obligate the School District to continue or discontinue existing or past practices or prohibit the School District from exercising all management rights, functions, and prerogatives, except insofar as this exercise would be in express violation of any term or terms of this Agreement.

**Section 3. Finality.** Any matters relating to the current Agreement term, whether or not referred to in this Agreement, shall not be open for negotiation during the term of this Agreement.

**Section 4. Severability.** The provisions of this Agreement shall be severable, and if any such provision or the application of any such provision under any circumstances is held invalid, it shall not affect any other provisions of this Agreement or the application of any provision.

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

**FOR: The DISTRICT Signed this \_\_\_\_\_ day of \_\_\_\_\_**

\_\_\_\_\_  
School Board Chair

\_\_\_\_\_  
School Board Clerk

**FOR: The AFSCME Local 2564, Council 65 Signed this \_\_\_\_\_ day of \_\_\_\_\_**

\_\_\_\_\_  
Kaysie Worm, Labor Representative

\_\_\_\_\_  
Employee Representative

\_\_\_\_\_  
Employee Representative

APPENDIX A

SALARY SCHEDULE  
2025-2026 WAGE SCHEDULE

Step	Secretary	Career Resources Secretary	MS/HS/Elem Secretary
0	\$17.73	\$19.25	\$21.33
1	\$18.12	\$19.66	\$21.81
2	\$18.98	\$20.55	\$22.72
3	\$19.46	\$21.06	\$23.29
4	\$19.94	\$21.59	\$23.87
5	\$20.44	\$22.13	\$24.47
6	\$20.95	\$22.68	\$25.08
7	\$21.47	\$23.25	\$25.71
8	\$22.01	\$23.83	\$26.35

**APPENDIX B**

**SALARY SCHEDULE**  
**2026-2027 WAGE SCHEDULE**

<b>Step</b>	<b>Secretary</b>	<b>Career Resources Secretary</b>	<b>MS/HS/Elem Secretary</b>
0	\$18.44	\$20.02	22.18
1	\$18.84	\$20.45	\$22.68
2	\$19.74	\$21.37	\$23.63
3	\$20.24	\$21.90	\$24.22
4	\$20.74	\$22.45	\$24.82
5	\$21.26	\$23.01	\$25.45
6	\$21.79	\$23.59	\$26.08
7	\$22.33	\$24.18	\$26.73
8	\$22.89	\$24.78	\$27.40

# TECHNOLOGY ASSISTANT'S CONTRACT

Independent School District No. 485, Royalton, Minnesota (hereafter "School District") enters into this agreement with Andrew Hagman (hereafter "Employee") as Technology Assistant, who agrees to perform the duties assigned by the School District.

The School District and the Employee agree as follows:

## ARTICLE I DURATION

**Section 1. Effective Time Period.** This Agreement shall remain in full force and effect for a period commencing July 1, 2025, through June 30, 2026, unless modified by the mutual written consent of the School Board and the Employee, or unless terminated by law or as provided in Article IX of this Agreement. For purposes of this Agreement, the term "year," "duty year," "school year," or "contract year" shall refer to the period of time from July 1 through June 30.

## ARTICLE II BASIC RIGHTS

**Section 1. Provision of Services.** The Employee shall faithfully perform the services prescribed by the School Board or Director of Technology whether or not such services are specifically described in this contract or in a general job description, abide by the rules, regulations, and policies as established by the School Board and the State Board of Education, and any additions or amendments thereto, for the annual salary indicated below.

## ARTICLE III HOURS OF SERVICE AND DUTY YEAR

**Section 1. Basic Work Day/Week.** This is a 260 day salaried position. The Employee's work schedule normally will be eight (8) hours/day; however, duties assigned to the Employee may require additional time and service beyond the typical 40-hour week as required to meet the needs of the job and the School District's requirements. The daily work schedule will be determined by the superintendent and is subject to modification as so determined by the Superintendent.

**Section 2. Basic Work Year.** The regular work year shall be prescribed by the School District for employees.

**Section 3. Shifts and Starting Time.** All employees will be assigned starting time and shifts as determined by the School District. Starting time and shifts may be changed during the school year at the discretion of the School District.

**Section 4. Right of Assignment.** The School District maintains the right to assign employees as it deems necessary.

**Section 5. Shift Changes.** The School District maintains the right to change an employee's shift during the year to meet School District needs.

**Section 6. Overtime.** An employee may be required by the School District to perform overtime work. Any overtime must be pre-approved by the Superintendent, except in emergencies when a principal may pre-approve it.

**Section 7. School Closing.**

**Subd. 1 School Closing.** In the event that school is closed, delayed, or released early for any reason, 260 Day Employees are required to still perform services and may be required to change their daily hours. The director (or superintendent if the director is not available) may release the employees early because of hazardous to life and limb driving conditions with full compensation for the day.

**ARTICLE IV  
RATES OF PAY**

**Section 1. Rates of Pay.**

**Subd. 1. Pay Schedule.** The Employee shall be paid over 24 pay periods for the year.

**Subd. 1. Salary.**

2025-2026      \$47,652.80

**Section 2. Health Savings Account/Wellness Account.** The School District shall also contribute \$250 annually into an HSA or Wellness account.

**ARTICLE V  
LEAVES OF ABSENCE**

**Section 1. Sick Leave.** Sick leave with pay shall be allowed whenever an employee's absence is found to have been due to the employee's illness and/or disability, which prevented attendance at school and performances of duties on that day or days. Sick leave allowed shall be deducted from the accrued sick leave days earned by the employee.

**Subd. 1. Rate Sick Leave is Earned.** An employee shall earn sick leave at the rate of one (1) day for each full month of service employed in the School District. Annual sick leave shall accrue monthly as it is earned on a proportionate basis to the employee's work year. An employee who works fewer than 8 hours a day shall earn prorated sick leave. (All employees hired prior to July 1, 1996 shall earn fourteen (14) days of sick leave per year, as long as there is no break in service.)

**Subd. 2. Serious Illness.** A leave of absence without loss of pay, not to exceed five (5) days, for each occurrence, shall be granted for the serious illness of an employee's spouse or domestic partner, child/stepchild or parent/stepparent, and, in the case of an employee's parent-in-law, not to exceed three (3) days. The leave days taken shall be deducted from the employee's accumulated sick leave.

Up to five (5) additional days shall be granted, per occurrence, with a deduction for substitute employee pay, for the serious illness of an employee's spouse or domestic partner, child/stepchild or

parent/stepparent and up to three (3) additional days, per occurrence, shall be granted, with deduction for substitute employee pay, for the serious illness of a parent-in-law. Serious illness shall mean illness requiring medical attention at a clinic or hospitalization. The School District may require doctor's certification of illness.

**Subd. 3. Accumulated Sick Days.** Unused sick leave days may accumulate to a maximum of one hundred twenty (120) days of sick leave per employee. All employees hired prior to July 1, 1996 shall be reimbursed for 25% of the days exceeding one hundred twenty (120) days of accumulated sick leave. Reimbursement shall be at the employee's daily rate of pay at the end of that school year.

**Subd. 4. Medical Note.** The School District may require an employee to furnish a medical certificate from a qualified physician as evidence of illness, indicating such absence was due to illness, in order to qualify for sick leave pay. However, the final determination as to the eligibility of an employee for sick leave is reserved to the School District. In the event that a medical certificate will be required, the employee will be so advised.

**Subd. 5. Pay Request Form.** Sick leave pay shall be approved only upon completion of request in AESOP.

**Section 2. Personal-Flex Day.** Two times per year, employees may elect to convert three (3) sick leave days to one (1) flex day for a total accumulation of 2 personal-flex days that may be used in the same manner as a personal day. Unused personal-flex days will be paid out at the employee's daily rate of pay and be deposited into either the employee's 403B account or their Health Savings Account.

**Section 3. Vacation.** At the beginning of each contract year each employees working 12-months shall be credited with vacation pay according to the following schedule:

0-1 years	= 5 days
2-4 years	= 10 days
5-9 years	= 15 days
10+ years	= 20 days

**Subd 1. Requesting Vacation.** Vacation time must be scheduled and approved by the employee's supervisor in advance. The School District reserves the right to limit the number of employees in a category on vacation or leave at any one time, or to deny any vacation request that may disrupt School District operations, in the sole discretion of the School District. All vacation must be taken the year earned and no vacation time may be carried over into the following year, unless a special arrangement is made with the Superintendent.

### **Section 3. Bereavement Leave and Illness in the Immediate Family.**

**Subd. 1.** A leave of absence without loss of pay, not to exceed five (5) days, for each occurrence, shall be granted for the death of an employee's spouse or domestic partner, child/stepchild or parent/step-parent, and, in the case of an employee's parent-in-law, not to exceed three (3) days.

**Subd 2.** Up to five (5) additional days shall be granted, per occurrence, with a deduction for substitute employee pay, for the death of an employee's spouse or domestic partner, child/stepchild, or parent/step parent and up to three (3) additional days, per occurrence, shall be granted, with deduction for substitute employee pay, for the death of a parent-in-law.

**Subd 3.** A leave of absence without loss of pay, not to exceed two (2) days for each occurrence, shall be granted for death of an employee's brother or sister, brother-in-law, sister-in-law, grandparents, son or daughter-in-law, grandparent-in-law, grandchild, or member of immediate household, this includes those of the aforementioned roles in that of a domestic partner. Up to two (2) additional days of bereavement leave shall be granted, per occurrence, with a deduction for substitute employee pay.

**Subd 4.** For the death of other relatives and friends, an employee shall be granted up to one day of bereavement leave, for each occurrence, with deduction for substitute employee pay.

**Subd 5.** Deduction for substitute employee pay shall include salary, PERA, FICA/Medicare. Deduction for substitute pay shall occur whether or not a substitute is employed for the absent employee.

**Subd 6.** Bereavement days must be used consecutively at one time.

**Section 4. Family and Medical Leave.** Pursuant to the Family and Medical Leave Act, 29 U.S.C. 2601 et. Seq., an eligible staff shall be granted, upon written request, up to a total of 12 weeks of unpaid leave per year in connection with:

- a. The birth of a child;
- b. The adoption or foster placement of a child;
- c. The serious health condition of an employee's spouse, child, or parent, and
- d. The employee's own serious health condition.

**Subd. 1. Salary and Fringe Benefits.** Such leave shall be unpaid, except an eligible staff, during such leave, shall be eligible for regular School District group health insurance contributions as provided in the Agreement of the leave, but not to exceed twelve (12) weeks per year, notwithstanding any other provisions of this Agreement.

**Subd. 2. Paid Leave Under Contract.** While FMLA leaves, except for eligible insurance contributions as provided in Article VI, are unpaid, nothing herein shall preclude an employee from utilizing paid leave otherwise provided in this Agreement, provided the employee qualifies for the paid leave, i.e. sick leave or personal leave pursuant to the provisions of this Agreement governing such leaves. Moreover, nothing herein, or any other provisions of this Agreement, shall be construed to require the School District to combine leaves for a period of time that exceeds the leave provided by this section or the period of time for leaves provided in other sections of the Agreement.

**Subd. 3. Request.** A staff member requesting child care leave shall inform the Superintendent in writing of the intention to take the leave at least three (3) calendar months prior to the commencement of the intended leave.

**Subd. 4. Date of Leave.** The School District may adjust the proposed beginning or ending date of a child care leave so that the dates of the leave are coincident with some natural break in the school year, e.g. winter vacation, spring vacation, semester or quarter break, end of a grading period, end of the school year, or the like.

**Subd. 5. Duration.** In making a determination concerning the commencement and duration of a child care leave, the school board shall not, in any event, be required to:

1. Grant any leave for more than twelve (12) months in duration.

2. Permit the staff member to return to employment prior to the date designated in the request for the child care leave.

**Section 5. Emergency Medical Leave.** An employee who has completed the initial probationary period, who is unable to perform duties because of illness or injury and who has exhausted all sick leave credit available, or has become eligible for long-term disability compensation, may, upon request, be granted an emergency leave of absence, without pay, up to six (6) months. The employee shall be responsible for payment of any insurance benefits during the period of the emergency leave. This leave may be renewed at the discretion of the School District. A request for leave of absence, or renewal thereof, under this Section shall be accompanied by a written doctor's statement outlining the condition of health and estimated time at which the employee is expected to be able to assume normal responsibilities. The School District will adhere to the Family Medical Leave laws.

**Subd. 1. Elective Surgery.** Elective surgeries will be allowed during non-student contact days only.

**Section 6. Jury Leave.** An employee called for jury service shall be granted a jury leave without loss of pay, but any sum paid to the employee for jury duty (exclusive of mileage and other expenses) shall be assigned by the employee to the School District.

**Section 7. Military Leave.** An employee called for military service shall be granted a leave of absence, with pay if it falls under M.S. 192.26, or without pay if it falls under M.S. 192.261, for such times as may be required to fulfill the obligation.

**Section 8. General Leave.** At its discretion, the School District may grant a leave of absence for one (1) year to employees who have completed five (5) consecutive full years of service in the School District. Employees requesting leave under the provisions of this Section shall submit a written request no later than March 31 of the school year preceding the year of the requested leave.

**Subd 1. District Notification.** Employees who are granted leave of absence under the provision of this Section shall notify the School District no later than March 31 of the leave year, in writing, of their intention to return to their position.

**Section 9. All Other Leave.** The School District will adhere to all applicable federal and state laws governing the provision of a leave of absence for specific purposes outlined in law or statute other than those specified in this manual.

**Section 10. Workers' Compensation.** Pursuant to M.S. Chapter 176, an employee injured on the job in the service of the School District and collecting worker's compensation insurance, may draw sick leave and receive full salary from the School District, the salary to be reduced by an amount equal to the insurance payments and only that fraction of the days not covered by insurance will be deducted from accrued sick leave.

**Subd 1. Insurance Application-Unpaid Leave.** An employee on unpaid leave is eligible to continue to participate in group insurance programs if permitted under the insurance policy provisions. The employee shall pay the entire premium for such insurance commencing with the beginning of the leave, and shall pay to the School District the monthly premium in advance.

**Subd 2. Insurance Application-Paid Leave.** In the event the employee is on paid leave from the School District under Article V or supplemented by sick leave pursuant to Section 10, the School District will continue insurance contributions as provided herein until sick leave is exhausted.

Thereafter, the employee must pay the entire premium for any insurance retained after the exhaustion of sick leave.

**Subd 3. Credit.** An employee who returns from unpaid leave shall retain experience credit for pay purposes and other benefits that had accrued at the time leave commenced. No credit shall accrue for the period of time that an employee was on unpaid leave.

**Subd 4. Eligibility.** Employees shall be eligible for leave benefits proportional to the extent of their employment.

**Subd 5. Subbing While on Leave.** School District employees on a general leave of absence who return to sub will be paid their regular rate of pay when subbing in their regular job classification and the 0 step of the group in which they are subbing for all other jobs.

## **ARTICLE VI GROUP INSURANCE**

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

**Section 2. Health and Hospitalization Insurance.** The School District shall contribute toward employee hospital-medical coverage for all employees employed by the School District who work 40 hours a week for 12 months, qualify for, and are enrolled in the School District's health and hospitalization plan according to the schedule determined by the School District. The School District expressly reserves the right to revise or modify these amounts at any time that it determines such modification is desirable. The current amounts contributed by the School District are as follows:

2025-2026	Single, not to exceed \$7,000
	Family not to exceed \$13,500

**Subd. 1. District Contribution.** The School District contribution is based on a 260 days contract.

**Subd 2. Claims Against the School District.** It is understood that the School District's only obligation is to purchase various insurance policies and pay such premium amounts as agreed to herein and no claim shall be made against the School District as a result of a denial of insurance benefits by an insurance carrier.

**Section 2. Life Insurance.** The School District shall provide the Employee with group life insurance coverage in the amount of \$50,000.00, the premiums to be paid by the School District. The Employee may elect to purchase an equal amount of life insurance under the group plan with premiums paid in full by the Employee.

**Section 3. Long-Term Disability Insurance.** The School District shall contribute 100% of the premium for the income protection policy. Such policy shall provide for benefits equal to at least 2/3 of the employee's salary, beginning after sixty (60) days of continuous absence due to disability.

## ARTICLE VII HOLIDAYS

**Section 1. Paid Holidays for Employees Working 12 Months.** Employees working 40 hours per week/12 months are paid for eleven holidays:

- July 4th
- Labor Day
- Thanksgiving Day
- Thanksgiving Friday
- Christmas Eve
- Christmas Day
- New Year's Eve
- New Year's Day
- Good Friday
- Memorial Day
- Juneteenth

When a Holiday falls on a weekend the Supervisor will decide if the vacation day is taken on the Friday before or the Monday following that weekend.

## ARTICLE VIII 403B MATCHING CONTRIBUTION PLAN

**Section 1. Eligibility:** After one year of service in the School District, Employees will be eligible to participate in the deferred matching compensation plan in accordance with the M.S. 356.24. and the School District shall contribute annually an amount equal to the amount contributed by the employee subject to the limits listed below. The School District's lifetime maximum contribution to the deferred matching program shall not exceed \$4,500.

**Section 2. Employee Match:** The School District's contribution will be up to \$400 a year. The School District will make the foregoing matching contribution to only those employees choosing to participate in an approved 403(b) annuity account offered by the School District. The School District's matching contribution will be dollar-for-dollar as required under Minnesota Statutes Section 356.24. Employees may contribute any dollar amount in excess of the maximum yearly district match, but the annual limit on the amount individual employees may contribute to his/her 403(b) annuity account shall be governed by the applicable sections of the Internal Revenue Code and Regulations. If an employee chooses not to match the School District annual contribution, the unmatched portion is forfeited for that year. If the employee contributes less than the maximum yearly allowed contribution, the School District portion will be equally reduced. The reduced amount is forfeited for that year.

**Section 3. Approved Plans:** The School District will make matching contributions only to deferred compensation plans offered by vendors selected by the School District.

**ARTICLE IX  
DISCHARGE AND RESIGNATION FROM EMPLOYMENT**

**Section 1. Discharge From Employment.** At will employees may be discharged by the School District at any time, for any reason.

**Section 2. Resignation From Employment.** Employees resigning from employment shall give written notice to the Superintendent fourteen (14) calendar days prior to the effective day of resignation. Employees not giving the above notice shall forfeit all accrued benefits at the time of termination.

**By signing below, each party represents that it has read, understands, and agrees to be bound by the terms of this Agreement.**

**FOR: The DISTRICT Signed this \_\_\_\_\_ day of \_\_\_\_\_**

\_\_\_\_\_  
School Board Chair

\_\_\_\_\_  
School Board Clerk

**FOR: The EXCLUSIVE REPRESENTATIVE Signed this \_\_\_\_\_ day of \_\_\_\_\_**

\_\_\_\_\_  
Technology Assistant

# FINANCE SPECIALIST'S CONTRACT

Independent School District No. 485, Royalton, Minnesota (hereafter "School District") enters into this agreement with Linda Brezinka (hereafter "Employee") as Finance Specialist, who agrees to perform the duties assigned by the School District.

The School District and the Employee agree as follows:

## ARTICLE I DURATION

**Section 1. Effective Time Period.** This Agreement shall remain in full force and effect for a period commencing July 1, 2025, through June 30, 2026, unless modified by the mutual written consent of the School Board and the Employee, or unless terminated by law or as provided in Article IX of this Agreement. For purposes of this Agreement, the term "year," "duty year," "school year," or "contract year" shall refer to the period of time from July 1 through June 30.

## ARTICLE II BASIC RIGHTS

**Section 1. Provision of Services.** The Employee shall faithfully perform the services prescribed by the School Board or Superintendent whether or not such services are specifically described in this contract or in a general job description, abide by the rules, regulations, and policies as established by the School Board and the State Board of Education, and any additions or amendments thereto, for the annual salary indicated below.

## ARTICLE III DUTY YEAR

**Section 1. Basic Work Day/Week.** This is a salaried position. The Employee's work schedule normally will be eight (8) hours/day; however, duties assigned to the Employee may require additional time and service beyond the typical 40-hour week as required to meet the needs of the job and the School District's requirements. The daily work schedule will be determined by the superintendent and is subject to modification as so determined by the Superintendent.

**Section 1. Basic Work Year.** The Employee's duty year shall consist of 260 work days inclusive of sick days and vacation days. The Employee shall perform services on those legal holidays on which the School District is authorized to conduct school if the School Board or Superintendent so determines.

**Section 1. Determination of Days Worked.** The Superintendent will ultimately establish the yearly schedule and determine the days on which the Employee will work during the year. The Superintendent may change the work schedule at any time to meet the needs of the District, so long as the total number of work days does not exceed 260 for the year.

**ARTICLE IV  
RATES OF PAY**

**Section 1. Rates of Pay.**

**Subd. 1. Pay Schedule.** The Employee shall be paid over 24 pay periods for the year.

**Subd. 1. Salary.**

2025-2026     \$64,459.20

**Subd. 2. Stipend.** Employee shall receive a stipend of \$5,000 for Human Resources work already done deposited into their HSA. This stipend is only for the 2025-2026 school year and shall be paid within 2 payroll cycles after the execution of this contract.

**Section 2. Health Savings Account/Wellness Account.** The School District shall also contribute \$250 annually into an HSA or Wellness account.

**Section 2. Attendance at Conferences/Workshops.** The School District shall pay all reasonable and legally valid expenses and fees for the Employee's attendance at professional conferences and meetings with other educational agencies when attendance thereof is required, directed or preapproved by the Superintendent.

**Section 3. Mileage Reimbursement.** The School District shall reimburse the Employee for business use of their private vehicle. The reimbursement will be on a per mile basis, at the rate established and published by the IRS pursuant to M.S. 471.665, Subd. 1. The Employee must provide written documentation on the mileage reimbursement requested.

**ARTICLE V  
LEAVES OF ABSENCE**

**Section 1. Sick Leave.** Sick leave without loss of pay shall be allowed by the School District whenever the Employee's absence is found to have been due to illness or injury which prevented attendance at work and performance of duties. Application for sick leave shall be made on the form provided by the School District. The School District may require the Employee to furnish a medical certificate from a qualified physician in support of the application. Allowed sick leave shall be deducted from the accrued sick leave days earned by the Employee. The School District retains the right to ultimately decide if the Employee is entitled to use sick leave.

**Subd. 1. Rate Sick Leave is Earned.** The Employee shall earn sick leave at the rate of fifteen (15) days per year (1.25 days per month), which may be accumulated to a maximum of one hundred and twenty (120) days.

**Subd. 2. Flex Day.** Employees may elect to convert three (3) sick leave days per year to one (1) flex day that may be used in the same manner as a personal day. Unused flex days will be paid out at the employee's daily rate of pay. Flex day payments will be deposited into either the employee's 403B account or their Health Savings Account.

**Subd. 3. Payout of Sick Upon Termination/Resignation.** The Employee shall be entitled to payout of sick time upon termination/resignation-After 3 years of service a full time employee shall receive 25% of the employees daily rate of pay for accumulated and unused sick leave days when leaving employment...

**Section 2. Vacation.** The Employee shall be entitled to 15 vacation days per year, and will be allowed to carryover 10 of those days into the next year.

**Subd 1. Requesting Vacation.** Vacation time must be scheduled and approved by the employee's supervisor in advance. The School District reserves the right to limit the number of employees in a category on vacation or leave at any one time, or to deny any vacation request that may disrupt School District operations, in the sole discretion of the School District.

**Section 3. Bereavement Leave and Illness in the Immediate Family.**

**Subd. 1.** A leave of absence without loss of pay, not to exceed five (5) days, for each occurrence, shall be granted for the death or serious illness of the Employee's spouse, child or parent. Up to three (3) days shall be granted in the case of the death or serious illness of the Employee's parent-in-law.

**Subd. 2.** A leave of absence without loss of pay, not to exceed two (2) days for each occurrence, shall be granted for death of the Employee's brother or sister, brother-in-law, sister-in-law, grandparents, son-in-law or daughter-in-law, grandparent-in-law, or member of immediate household.

**Subd. 3.** For the death of other relatives and friends, the Employee shall be granted up to one (1) day of bereavement leave, for each occurrence, with deduction of on-half day's pay from the Employee's accumulated sick leave.

**Subd. 4.** If the leave is for reason of death, the days off shall not be deducted from the Employee's accumulated sick leave; if the leave is for serious illness, the leave days taken shall be deducted from the Employee's accumulated sick leave. Serious illness shall mean illness requiring medical attention at a clinic or hospital. The School District may require a doctor's certification of illness as a condition for granting the leave.

**Section 5. Family and Medical Leave.** Pursuant to the Family and Medical Leave Act, 29 U.S.C. 2601 et. Seq., an eligible staff shall be granted, upon written request, up to a total of 12 weeks of unpaid leave per year in connection with:

- a. The birth of a child;
- b. The adoption or foster placement of a child;
- c. The serious health condition of a teacher's spouse, child, or parent, and
- d. The teacher's own serious health condition.

**Subd. 1. Salary and Fringe Benefits.** Such leave shall be unpaid, except an eligible staff, during such leave, shall be eligible for regular School District group health insurance contributions as provided in the Agreement of the leave, but not to exceed twelve (12) weeks per year, notwithstanding any other provisions of this Agreement.

**Subd. 2. Paid Leave Under Contract.** While FMLA leaves, except for eligible insurance contributions as provided in 9.70., are unpaid, nothing herein shall preclude a teacher from utilizing paid leave otherwise provided in this Agreement, provided the teacher qualifies for the paid leave, i.e. sick leave or

personal leave pursuant to the provisions of this Agreement governing such leaves. Moreover, nothing herein, or any other provisions of this Agreement, shall be construed to require the School District to combine leaves for a period of time that exceeds the leave provided by this section or the period of time for leaves provided in other sections of the Agreement.

**Subd. 3. Request.** A staff member requesting child care leave shall inform the Superintendent in writing of the intention to take the leave at least three (3) calendar months prior to the commencement of the intended leave.

**Subd. 4. Date of Leave.** The School District may adjust the proposed beginning or ending date of a child care leave so that the dates of the leave are coincident with some natural break in the school year, e.g. winter vacation, spring vacation, semester or quarter break, end of a grading period, end of the school year, or the like.

**Subd. 5. Duration.** In making a determination concerning the commencement and duration of a child care leave, the school board shall not, in any event, be required to:

1. Grant any leave for more than twelve (12) months in duration.
2. Permit the staff member to return to employment prior to the date designated in the request for the child care leave.

**Section 6. Emergency Medical Leave.** An employee who has completed the initial probationary period, who is unable to perform duties because of illness or injury and who has exhausted all sick leave credit available, or has become eligible for long-term disability compensation, may, upon request, be granted an emergency leave of absence, without pay, up to six (6) months. The employee shall be responsible for payment of any insurance benefits during the period of the emergency leave. This leave may be renewed at the discretion of the School District. A request for leave of absence, or renewal thereof, under this Section shall be accompanied by a written doctor's statement outlining the condition of health and estimated time at which the employee is expected to be able to assume normal responsibilities. The School District will adhere to the Family Medical Leave laws.

**Subd. 1. Elective Surgery.** Elective Surgeries will be allowed during non-student contact days only.

**Section 7. Jury Leave.** An employee called for jury service shall be granted a jury leave without loss of pay, but any sum paid the employee for jury duty (exclusive of mileage and other expenses) shall be assigned by the employee to the School District.

**Section 8. Military Leave.** An employee called for military service shall be granted a leave of absence, with pay if it falls under M.S. 192.26, or without pay if it falls under M.S. 192.261, for such times as may be required to fulfill the obligation.

**Section 9. General Leave.** At its discretion, the School District may grant a leave of absence for one (1) year to employees who have completed five (5) consecutive full years of service in the School District. Employees requesting leave under the provisions of this Section shall submit a written request no later than March 31 of the school year proceeding the year of the requested leave.

**Subd 1. District Notification.** Employees who are granted leave of absence under the provision of this Section shall notify the School District no later than March 31 of the leave year, in writing, of their intention to return to their position.

**Section 10. All Other Leave.** The School District will adhere to all applicable federal and state laws governing the provision of a leave of absence for specific purposes outlined in law or statute other than those specified in this manual.

**Section 11. Workers' Compensation.** Pursuant to M.S. Chapter 176, an employee injured on the job in the service of the School District and collecting worker's compensation insurance, may draw sick leave and receive full salary from the School District, the salary to be reduced by an amount equal to the insurance payments and only that fraction of the days not covered by insurance will be deducted from accrued sick leave.

**Subd 1. Insurance Application-Unpaid Leave.** An employee on unpaid leave is eligible to continue to participate in group insurance programs if permitted under the insurance policy provisions. The employee shall pay the entire premium for such insurance commencing with the beginning of the leave, and shall pay to the School District the monthly premium in advance.

**Subd 1. Insurance Application-Paid Leave.** In the event the employee is on paid leave from the School District under Section 1, Sick Leave, or supplemented by sick leave pursuant to Section 11, Workers' Compensation, the School District will continue insurance contributions as provided herein until sick leave is exhausted. Thereafter, the employee must pay the entire premium for any insurance retained after the exhaustion of sick leave.

**Subd 2. Credit.** An employee who returns from unpaid leave shall retain experience credit for pay purposes and other benefits that had accrued at the time leave commenced. No credit shall accrue for the period of time that an employee was on unpaid leave.

**Subd 3. Eligibility.** Employees shall be eligible for leave benefits proportional to the extent of their employment.

**Subd 4. Subbing While on Leave.** School District employees on a general leave of absence who return to sub will be paid their regular rate of pay when subbing in their regular job classification and the 0 step of the group in which they are subbing for all other jobs.

## **ARTICLE VI GROUP INSURANCE**

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

**Section 2. Health and Hospitalization Insurance.** The School District shall contribute toward employee hospital-medical coverage for all employees employed by the School District who work 40 hours a week for 12 months, qualify for, and are enrolled in the School District's health and hospitalization plan according to the schedule determined by the School District. The School District expressly reserves the right to revise or modify these amounts at any time that it determines such modification is desirable. The current amounts contributed by the School District are as follows:

2025-2026	Single, not to exceed \$7,000
	Family not to exceed \$14,000

**Subd. 1. District Contribution.** The School District contribution is based on a 260 days contract.

**Subd 2. Claims Against the School District.** It is understood that the School District's only obligation is to purchase various insurance policies and pay such premium amounts as agreed to herein and no claim shall be made against the School District as a result of a denial of insurance benefits by an insurance carrier.

**Section 2. Life Insurance.** The School District shall provide the Employee with group life insurance coverage in the amount of \$50,000.00, the premiums to be paid by the School District. The Employee may elect to purchase an equal amount of life insurance under the group plan with premiums paid in full by the Employee.

**Section 3. Long-Term Disability Insurance.** The School District shall contribute 100% of the premium for the income protection policy. Such policy shall provide for benefits equal to at least 2/3 of the employee's salary, beginning after sixty (60) days of continuous absence due to disability.

## ARTICLE VII HOLIDAYS

**Section 1. Paid Holidays** The Employee shall be entitled to 11 paid holidays each year of the Contract. The Employee shall designate the other two days at his discretion and notify the Superintendent of his selection.

The 11 designated holidays will be:

- New Year's Day
- Good Friday
- Memorial Day
- Juneteenth
- July 4<sup>th</sup>
- Labor Day
- Thanksgiving Day
- Day after Thanksgiving
- Christmas Eve
- Christmas Day
- New Year's Eve

When a Holiday falls on a weekend the Human Resources Director and /or Supervisor will decide if the vacation day is taken on the Friday before or the Monday following that weekend.

## ARTICLE VIII 403B MATCHING CONTRIBUTION PLAN

**Section 1. Eligibility:** The Employee will be eligible to participate in a tax-sheltered annuity plan established by the School District and receive a District matching contribution as follows:

Years of Continuous Service	District Matching Contribution
0-3	\$300
4-8	\$600
9-12	\$1200
13-15	\$1,800
16+	\$2,000

**Section 2. Approved Plans:** The School District will make matching contributions only to deferred compensation plans offered by vendors selected by the School District.

**ARTICLE IX  
DISCHARGE AND RESIGNATION FROM EMPLOYMENT**

**Section 1. Discharge From Employment.** The School District may terminate this Agreement, for no reason or any reason at all, by giving the Employee written notice of its intent to terminate the Employee's services at least thirty (30) days prior to the effective date of the termination.

**Section 2. Resignation From Employment.** The Employee may terminate this Agreement, for no reason or any reason at all, by giving written notice of resignation to the Superintendent thirty (30) calendar days prior to the effective day of resignation.

**By signing below, each party represents that it has read, understands, and agrees to be bound by the terms of this Agreement.**

**FOR: The DISTRICT Signed this \_\_\_\_\_ day of \_\_\_\_\_**

\_\_\_\_\_  
School Board Chair

\_\_\_\_\_  
School Board Clerk

**FOR: The EXCLUSIVE REPRESENTATIVE Signed this \_\_\_\_\_ day of \_\_\_\_\_**

\_\_\_\_\_  
Finance Specialist

# EXECUTIVE ASSISTANT'S CONTRACT

Independent School District No. 485, Royalton, Minnesota (hereafter "School District") enters into this agreement with Mandy Sadlo (hereafter "Employee") as Executive Assistant, who agrees to perform the duties assigned by the School District.

The School District and the Employee agree as follows:

## ARTICLE I DURATION

**Section 1. Effective Time Period.** This Agreement shall remain in full force and effect for a period commencing July 1, 2025, through June 30, 2026, unless modified by the mutual written consent of the School Board and the Employee, or unless terminated by law or as provided in Article IX of this Agreement. For purposes of this Agreement, the term "year," "duty year," "school year," or "contract year" shall refer to the period of time from July 1 through June 30.

## ARTICLE II BASIC RIGHTS

**Section 1. Provision of Services.** The Employee shall faithfully perform the services prescribed by the School Board or Superintendent whether or not such services are specifically described in this contract or in a general job description, abide by the rules, regulations, and policies as established by the School Board and the State Board of Education, and any additions or amendments thereto, for the annual salary indicated below.

## ARTICLE III HOURS OF SERVICE AND DUTY YEAR

**Section 1. Basic Work Day/Week.** This is a 220 day salaried position. The Employee's work schedule normally will be eight (8) hours/day; however, duties assigned to the Employee may require additional time and service beyond the typical 40-hour week as required to meet the needs of the job and the School District's requirements. The daily work schedule will be determined by the superintendent and is subject to modification as so determined by the Superintendent.

**Section 2. Basic Work Year.** The regular work year shall be prescribed by the School District for employees.

**Section 3. Shifts and Starting Time.** All employees will be assigned starting time and shifts as determined by the School District. Starting time and shifts may be changed during the school year at the discretion of the School District.

**Section 4. Right of Assignment.** The School District maintains the right to assign employees as it deems necessary.

**Section 5. Shift Changes.** The School District maintains the right to change an employee's shift during the year to meet School District needs.

**Section 6. Overtime.** An employee may be required by the School District to perform overtime work. Any overtime must be pre-approved by the Superintendent, except in emergencies when a principal may pre-approve it.

**Section 7. School Closing.**

**Subd. 1 School Closing.** In the event that school is closed, delayed, or released early for any reason, 220 Day Employees are required to still perform services and may be required to change their daily hours. The director (or superintendent if the director is not available) may release the employees early because of hazardous to life and limb driving conditions with full compensation for the day.

**ARTICLE IV  
RATES OF PAY**

**Section 1. Rates of Pay.**

**Subd. 1. Pay Schedule.** The Employee shall be paid over 24 pay periods for the year.

**Subd. 1. Salary.**

2025-2026      \$52,800

**Subd. 2. Stipend.** The employee shall be entitled to a stipend of \$5,000 for Human Resources work already done. This stipend is only for the 2025-2026 school year and shall be paid within 2 payroll cycles after the execution of this contract.

**ARTICLE V  
LEAVES OF ABSENCE**

**Section 1. Sick Leave.** Sick leave with pay shall be allowed whenever an employee's absence is found to have been due to the employee's illness and/or disability, which prevented attendance at school and performances of duties on that day or days. Sick leave allowed shall be deducted from the accrued sick leave days earned by the employee.

**Subd. 1. Rate Sick Leave is Earned.** The Employee shall earn sick leave at the rate of twelve (12) days per year (1 day per month), which may be accumulated to a maximum of one hundred and twenty (120) days.

**Subd. 2. Serious Illness.** A leave of absence without loss of pay, not to exceed five (5) days, for each occurrence, shall be granted for the serious illness of an employee's spouse or domestic partner, child/stepchild or parent/stepparent, and, in the case of an employee's parent-in-law, not to exceed three (3) days. The leave days taken shall be deducted from the employee's accumulated sick leave.

Up to five (5) additional days shall be granted, per occurrence, with a deduction for substitute employee pay, for the serious illness of an employee's spouse or domestic partner, child/stepchild or

parent/stepparent and up to three (3) additional days, per occurrence, shall be granted, with deduction for substitute employee pay, for the serious illness of a parent-in-law. Serious illness shall mean illness requiring medical attention at a clinic or hospitalization. The School District may require doctor's certification of illness.

**Subd. 3. Accumulated Sick Days.** Unused sick leave days may accumulate to a maximum of one hundred twenty (120) days of sick leave per employee. All employees hired prior to July 1, 1996 shall be reimbursed for 25% of the days exceeding one hundred twenty (120) days of accumulated sick leave. Reimbursement shall be at the employee's daily rate of pay at the end of that school year.

**Subd. 4. Medical Note.** The School District may require an employee to furnish a medical certificate from a qualified physician as evidence of illness, indicating such absence was due to illness, in order to qualify for sick leave pay. However, the final determination as to the eligibility of an employee for sick leave is reserved to the School District. In the event that a medical certificate will be required, the employee will be so advised.

**Subd. 5. Pay Request Form.** Sick leave pay shall be approved only upon completion of request in AESOP.

**Section 2. Personal-Flex Day.** Two times per year, employees may elect to convert three (3) sick leave days to one (1) flex day for a total accumulation of 2 personal-flex days that may be used in the same manner as a personal day. Unused personal-flex days will be paid out at the employee's daily rate of pay and be deposited into either the employee's 403B account or their Health Savings Account.

**Section 3. Vacation.** At the beginning of each contract year each employees working 220 days shall be credited with vacation pay according to the following schedule:

0-1 years	= 5 days
2-4 years	= 10 days
5-9 years	= 15 days
10+ years	= 20 days

**Subd 1. Requesting Vacation.** Vacation time must be scheduled and approved by the employee's supervisor in advance. The School District reserves the right to limit the number of employees in a category on vacation or leave at any one time, or to deny any vacation request that may disrupt School District operations, in the sole discretion of the School District. All vacation must be taken the year earned and no vacation time may be carried over into the following year, unless a special arrangement is made with the Superintendent.

### **Section 3. Bereavement Leave and Illness in the Immediate Family.**

**Subd. 1.** A leave of absence without loss of pay, not to exceed five (5) days, for each occurrence, shall be granted for the death of an employee's spouse or domestic partner, child/stepchild or parent/step-parent, sibling and, in the case of an employee's parent-in-law, not to exceed three (3) days.

**Subd 2.** Up to five (5) additional days shall be granted, per occurrence, with a deduction for substitute employee pay, for the death of an employee's spouse or domestic partner, child/stepchild, or parent/step parent and up to three (3) additional days, per occurrence, shall be granted, with deduction for substitute employee pay, for the death of a parent-in-law.

**Subd 3.** A leave of absence without loss of pay, not to exceed two (2) days for each occurrence, shall be granted for death of an employee's brother or sister, brother-in-law, sister-in-law, grandparents, son or daughter-in-law, grandparent-in-law, grandchild, or member of immediate household, this includes those of the aforementioned roles in that of a domestic partner. Up to two (2) additional days of bereavement leave shall be granted, per occurrence, with a deduction for substitute employee pay.

**Subd 4.** For the death of other relatives and friends, an employee shall be granted up to one day of bereavement leave, for each occurrence, with deduction for substitute employee pay.

**Subd 5.** Deduction for substitute employee pay shall include salary, PERA, FICA/Medicare. Deduction for substitute pay shall occur whether or not a substitute is employed for the absent employee.

**Subd 6.** Bereavement days must be used consecutively at one time.

**Section 4. Family and Medical Leave.** Pursuant to the Family and Medical Leave Act, 29 U.S.C. 2601 et. Seq., an eligible staff shall be granted, upon written request, up to a total of 12 weeks of unpaid leave per year in connection with:

- a. The birth of a child;
- b. The adoption or foster placement of a child;
- c. The serious health condition of an employee's spouse, child, or parent, and
- d. The employee's own serious health condition.

**Subd. 1. Salary and Fringe Benefits.** Such leave shall be unpaid, except an eligible staff, during such leave, shall be eligible for regular School District group health insurance contributions as provided in the Agreement of the leave, but not to exceed twelve (12) weeks per year, notwithstanding any other provisions of this Agreement.

**Subd. 2. Paid Leave Under Contract.** While FMLA leaves, except for eligible insurance contributions as provided in Article VI, are unpaid, nothing herein shall preclude an employee from utilizing paid leave otherwise provided in this Agreement, provided the employee qualifies for the paid leave, i.e. sick leave or personal leave pursuant to the provisions of this Agreement governing such leaves. Moreover, nothing herein, or any other provisions of this Agreement, shall be construed to require the School District to combine leaves for a period of time that exceeds the leave provided by this section or the period of time for leaves provided in other sections of the Agreement.

**Subd. 3. Request.** A staff member requesting child care leave shall inform the Superintendent in writing of the intention to take the leave at least three (3) calendar months prior to the commencement of the intended leave.

**Subd. 4. Date of Leave.** The School District may adjust the proposed beginning or ending date of a child care leave so that the dates of the leave are coincident with some natural break in the school year, e.g. winter vacation, spring vacation, semester or quarter break, end of a grading period, end of the school year, or the like.

**Subd. 5. Duration.** In making a determination concerning the commencement and duration of a child care leave, the school board shall not, in any event, be required to:

1. Grant any leave for more than twelve (12) months in duration.

2. Permit the staff member to return to employment prior to the date designated in the request for the child care leave.

**Section 5. Emergency Medical Leave.** An employee who has completed the initial probationary period, who is unable to perform duties because of illness or injury and who has exhausted all sick leave credit available, or has become eligible for long-term disability compensation, may, upon request, be granted an emergency leave of absence, without pay, up to six (6) months. The employee shall be responsible for payment of any insurance benefits during the period of the emergency leave. This leave may be renewed at the discretion of the School District. A request for leave of absence, or renewal thereof, under this Section shall be accompanied by a written doctor's statement outlining the condition of health and estimated time at which the employee is expected to be able to assume normal responsibilities. The School District will adhere to the Family Medical Leave laws.

**Subd. 1. Elective Surgery.** Elective surgeries will be allowed during non-student contact days only.

**Section 6. Jury Leave.** An employee called for jury service shall be granted a jury leave without loss of pay, but any sum paid to the employee for jury duty (exclusive of mileage and other expenses) shall be assigned by the employee to the School District.

**Section 7. Military Leave.** An employee called for military service shall be granted a leave of absence, with pay if it falls under M.S. 192.26, or without pay if it falls under M.S. 192.261, for such times as may be required to fulfill the obligation.

**Section 8. General Leave.** At its discretion, the School District may grant a leave of absence for one (1) year to employees who have completed five (5) consecutive full years of service in the School District. Employees requesting leave under the provisions of this Section shall submit a written request no later than March 31 of the school year preceding the year of the requested leave.

**Subd 1. District Notification.** Employees who are granted leave of absence under the provision of this Section shall notify the School District no later than March 31 of the leave year, in writing, of their intention to return to their position.

**Section 9. All Other Leave.** The School District will adhere to all applicable federal and state laws governing the provision of a leave of absence for specific purposes outlined in law or statute other than those specified in this manual.

**Section 10. Workers' Compensation.** Pursuant to M.S. Chapter 176, an employee injured on the job in the service of the School District and collecting worker's compensation insurance, may draw sick leave and receive full salary from the School District, the salary to be reduced by an amount equal to the insurance payments and only that fraction of the days not covered by insurance will be deducted from accrued sick leave.

**Subd 1. Insurance Application-Unpaid Leave.** An employee on unpaid leave is eligible to continue to participate in group insurance programs if permitted under the insurance policy provisions. The employee shall pay the entire premium for such insurance commencing with the beginning of the leave, and shall pay to the School District the monthly premium in advance.

**Subd 2. Insurance Application-Paid Leave.** In the event the employee is on paid leave from the School District under Article V or supplemented by sick leave pursuant to Section 10, the School District will continue insurance contributions as provided herein until sick leave is exhausted.

Thereafter, the employee must pay the entire premium for any insurance retained after the exhaustion of sick leave.

**Subd 3. Credit.** An employee who returns from unpaid leave shall retain experience credit for pay purposes and other benefits that had accrued at the time leave commenced. No credit shall accrue for the period of time that an employee was on unpaid leave.

**Subd 4. Eligibility.** Employees shall be eligible for leave benefits proportional to the extent of their employment.

**Subd 5. Subbing While on Leave.** School District employees on a general leave of absence who return to sub will be paid their regular rate of pay when subbing in their regular job classification and the 0 step of the group in which they are subbing for all other jobs.

## **ARTICLE VI GROUP INSURANCE**

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

**Section 2. Health and Hospitalization Insurance.** The School District shall contribute toward employee hospital-medical coverage for all employees employed by the School District who work 40 hours a week for 12 months, qualify for, and are enrolled in the School District's health and hospitalization plan according to the schedule determined by the School District. The School District expressly reserves the right to revise or modify these amounts at any time that it determines such modification is desirable. The current amounts contributed by the School District are as follows:

2025-2026	Single, not to exceed \$7,000
	Family not to exceed \$13,500

**Subd. 1. District Contribution.** The School District contribution is based on a 220 day contract.

**Subd 2. Claims Against the School District.** It is understood that the School District's only obligation is to purchase various insurance policies and pay such premium amounts as agreed to herein and no claim shall be made against the School District as a result of a denial of insurance benefits by an insurance carrier.

**Section 2. Life Insurance.** The School District shall provide the Employee with group life insurance coverage in the amount of \$50,000.00, the premiums to be paid by the School District. The Employee may elect to purchase an equal amount of life insurance under the group plan with premiums paid in full by the Employee.

**Section 3. Long-Term Disability Insurance.** The School District shall contribute 100% of the premium for the income protection policy. Such policy shall provide for benefits equal to at least 2/3 of the employee's salary, beginning after sixty (60) days of continuous absence due to disability.

## **ARTICLE VII HOLIDAYS**

**Section 1. Paid Holidays for Employees.** Employees working 220 days a year are paid for ten holidays:

- Labor Day
- Thanksgiving Day
- Thanksgiving Friday
- Christmas Eve
- Christmas Day
- New Year's Eve
- New Year's Day
- Good Friday
- Memorial Day
- Juneteenth

When a Holiday falls on a weekend the Supervisor will decide if the vacation day is taken on the Friday before or the Monday following that weekend.

## **ARTICLE VIII 403B MATCHING CONTRIBUTION PLAN**

**Section 1. Eligibility:** After one year of service in the School District, Employees will be eligible to participate in the deferred matching compensation plan in accordance with the M.S. 356.24. and the School District shall contribute annually an amount equal to the amount contributed by the employee subject to the limits listed below. The School District's lifetime maximum contribution to the deferred matching program shall not exceed \$4,500.

**Section 2. Employee Match:** The School District's contribution will be up to \$400 a year. The School District will make the foregoing matching contribution to only those employees choosing to participate in an approved 403(b) annuity account offered by the School District. The School District's matching contribution will be dollar-for-dollar as required under Minnesota Statutes Section 356.24. Employees may contribute any dollar amount in excess of the maximum yearly district match, but the annual limit on the amount individual employees may contribute to his/her 403(b) annuity account shall be governed by the applicable sections of the Internal Revenue Code and Regulations. If an employee chooses not to match the School District annual contribution, the unmatched portion is forfeited for that year. If the employee contributes less than the maximum yearly allowed contribution, the School District portion will be equally reduced. The reduced amount is forfeited for that year.

**Section 3. Approved Plans:** The School District will make matching contributions only to deferred compensation plans offered by vendors selected by the School District.

**ARTICLE IX  
DISCHARGE AND RESIGNATION FROM EMPLOYMENT**

**Section 1. Discharge From Employment.** At will employees may be discharged by the School District at any time, for any reason.

**Section 2. Resignation From Employment.** Employees resigning from employment shall give written notice to the Superintendent fourteen (14) calendar days prior to the effective day of resignation. Employees not giving the above notice shall forfeit all accrued benefits at the time of termination.

**By signing below, each party represents that it has read, understands, and agrees to be bound by the terms of this Agreement.**

**FOR: The DISTRICT Signed this \_\_\_\_\_ day of \_\_\_\_\_**

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School Board Chair

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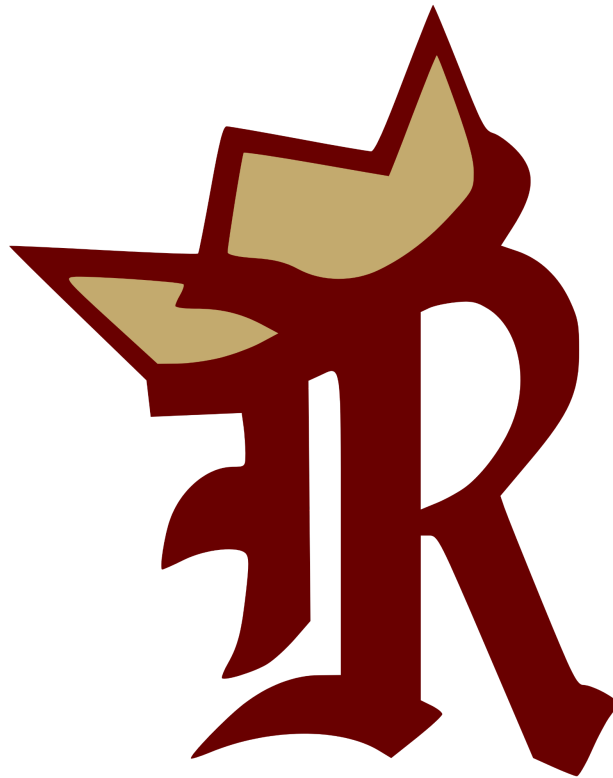
School Board Clerk

**FOR: The EXCLUSIVE REPRESENTATIVE Signed this \_\_\_\_\_ day of \_\_\_\_\_**

---

Technology Assistant

MASTER AGREEMENT  
between  
ROYALTON SCHOOL DISTRICT #485  
AND  
ROYALTON UNLICENSED PRESCHOOL TEACHERS  
July 1, 2025 through June 30, 2026



Royalton School District 485 appreciates the diversity of human beings and does not discriminate on the basis of race, color, national origin, marital status, age, sex, religion or disability. The district also makes reasonable accommodation to the known disabilities of qualified disabled individuals. This policy applies to all areas of education, employment, and programs and services operated by the school district.

## Table of Contents

<b>ARTICLE</b>	<b>I</b>	<b>INTRODUCTION</b>	4
<b>ARTICLE</b>	<b>II</b>	<b>EMPLOYEE RIGHTS</b>	
Section	1	Public Employees Retirement Association	4
Section	2	Posting of New Positions	4
Section	3	Personnel Files	4
Section	4	Probationary Period	5
<b>ARTICLE</b>	<b>III</b>	<b>DEFINITIONS</b>	
Section	1	Teacher	5
<b>ARTICLE</b>	<b>IV</b>	<b>HOURS OF SERVICE AND DUTY YEAR</b>	
Section	1	Basic Work Year	5
Section	2	Basic Work Day	5
Section	3	Right of Assignment	5
Section	4	Shift Changes	5
Section	5	Overtime	5
Section	6	School Closing	5
Section	7	Unlicensed Teacher employed as Teachers Prep Time	5
Section	8	Class Load	5
Section	9	Lounge	6
Section	10	Modification of School Days	6
<b>ARTICLE</b>	<b>V</b>	<b>BASIC SCHEDULES AND METHOD OF PAY</b>	
Section	1	Salary Schedules	6
Section	2	Method of Salary Payment	6
Section	3	Extended Employment	6
<b>ARTICLE</b>	<b>VI</b>	<b>HOLIDAYS</b>	
Section	1	Paid Holidays	6
<b>ARTICLE</b>	<b>VII</b>	<b>GROUP INSURANCE</b>	
Section	1	Selection of Carrier	6
Section	2	Health and Hospitalization Insurance	7
Section	3	Life Insurance	7
Section	4	Income Protection Plan	7
Section	5	Claims Against the School District	7
Section	6	Flexible Spending Accounts	8

Section	7	Non-Working Months	8
<b>ARTICLE</b>	<b>VIII</b>	<b>UNREQUESTED LEAVES OF ABSENCE &amp; SENIORITY AGREEMENT</b>	
Section	1	Unrequested Leave	8
<b>ARTICLE</b>	<b>IX</b>	<b>LEAVES OF ABSENCE</b>	
Section	1	Sick Leave	8
Section	2	Workers' Compensation	9
Section	3	Bereavement Leave and Illness in the Immediate Family	9
Section	4	Family and Medical Leave	9
Section	5	Personal Leave	10
Section	6	Jury Leave	10
Section	7	Military Leave	10
Section	8	General Leave	10
<b>ARTICLE</b>	<b>X</b>	<b>DEFERRED MATCHING COMPENSATION</b>	
Section	1	Eligibility	11
Section	2	Part-Time and Temporary Teachers	11
Section	3	Teacher on Authorized Unpaid Leave	11
Section	4	Teacher Match	11-12
Section	5	Approved Plans	12
Section	6	Intent to Participate/Enrollment Period	12
Section	7	Discontinuance of Service	12
Section	8	Portfolio Management	12
Section	9	Hold Harmless Provisions	12
Salary Schedule			13

## ARTICLE I

### INTRODUCTION

This district manual summarizes School District Policies pertaining to terms and conditions of employment for non-union, School District employees. The School District maintains the right to revise these policies at any time, with notice to the employees, and may agree by individual contract to limit or expand the terms and conditions of employment outlined in this manual. Where these policies differ from state and federal law, the applicable law will be followed.

This manual has been produced to inform employees of School District policies and benefits. In and of itself, this manual creates no obligation for the School District regarding continuation or administration of any of the benefits described. All non-union employees are hired on an at-will basis, unless otherwise specified by State law.

This manual is intended to serve as a guide for employees in understanding some of the basic policies and procedures pertaining to employment. The policies and procedures described in this manual are applied at the discretion of the School District, and may be withdrawn or changed at any time without prior notice.

This manual is not an employment contract and should not be interpreted as creating an employment contract or rights to any outlined benefits with any employees of the school district.

## ARTICLE II

### EMPLOYEE RIGHTS

**Section 1. Public Employees Retirement Association.** Employees who meet the eligibility requirements for PERA, as defined by state statute, are required by law to join PERA.

**Section 2. Posting of New Positions.** New positions will be posted in each building whenever they become available. Applicants must submit their application in AppliTrack before the close of the posting. The School District maintains the right to select the most qualified person for the position and to select from School District or Non-School District personnel.

**Section 3. Personnel Files.** Employees shall have the right to examine their personnel files subject to the following conditions: (A) An employee, upon written request to the superintendent, may examine the contents of his or her file, which will be made available by the conclusion of the next working day. (B) No material shall be filed in an employees' personnel folder unless the employee has been sent a dated copy at the time of filing. The employee shall have the right to submit a response to any report or evaluation; such a response shall be attached to and become a part of the employee's personnel file. (C) An employee may be permitted to reproduce at his/her expense any contents of his/her personnel file. (D) The school district may destroy such files as provided by law. (E) Official grievances filed by any

employee under the grievance procedure shall not be placed in the personnel file of the employee; nor shall such a grievance be utilized in personnel assignments.

**Section 4. Probationary Period.** The first year of employment (the employee's normal year of service, but not less than nine months), shall be considered a probationary period. During such probationary period, an employee will have no recourse if discharged by the School District. An employee who is transferred or promoted to a different position shall serve a probationary period of 90 working days in the new position. During this ninety (90) working day probationary period, if it is determined by the School District that the employee's performance in the new classification/position is unsatisfactory, the School District shall have the right to reassign the employee to his/her former or similar classification/position.

### **ARTICLE III**

#### **DEFINITIONS**

**Section 1. Teacher.** The term "teacher" in this manual refers to an unlicensed employee who is employed by the School District to function as a teacher of students enrolled in the preschool program.

### **ARTICLE IV**

#### **HOURS OF SERVICE AND DUTY YEAR**

**Section 1. Basic Work Year.** The contract year shall be 183 days.

**Section 2. Basic Work Day.** The work day shall be no more than eight (8) hours including thirty (30) minutes duty free lunch period.

- 7:30-3:30
- 7:45-3:45
- 8:00-4:00

**Section 3. Right of Assignment.** The School District maintains the right to assign employees as it deems necessary.

**Section 4. Shift Changes.** The School District maintains the right to change an employee's shift during the year to meet School District needs.

**Section 5. Overtime.** An employee may be required by the School District to perform overtime work. Any overtime must be pre-approved by the Superintendent, except in emergencies when a principal may pre-approve it.

**Section 6. School Closing.** In the event that school is closed for any reason and the employees are not required to perform services, the employee's compensation shall be reduced accordingly. If school starts

late due to weather, the employee shall not be compensated for lost hours; unless the employee has already started their shift. If school is dismissed early due to weather, the employee shall be compensated for any lost hours. If a student contact day is added to the calendar, the teacher will be required to work the scheduled make-up day.

**Section 7. All Unlicensed Teachers employed as Teachers Preparation Time.** Within the student day for every 25 minutes of classroom instructional time, a minimum of 5 additional minutes of preparation time shall be provided to each licensed teacher. Preparation time shall be in one or two uninterrupted blocks during the student day. Exceptions to this may be made by mutual agreement between the School District and the unlicensed teachers.

**Section 8. Class Load.** The Board of Education will adhere to State law regarding class size.

**Section 9. Lounge.** Each building shall have a room for the exclusive use of employees. These rooms, separate from student traveled areas, may be used by employees to congregate, eat, relax, etc.

**Section 10. Modification of School Days.** In the event of an energy shortage, severe weather, or other exigency, requiring the closing of school during what would otherwise be a regular school day, the School District reserves the right to modify the school calendar and/or the length of the school days, provided the total number of hours per week is no more than the total hours for a regular five day week.

## ARTICLE V

### BASIC SCHEDULES AND METHOD OF PAY

**Section 1. Salary Schedules.** Attached as Schedule A is the salary schedule for 2025-2026. and as Schedule B is the salary schedule for 2024-2025.

**Subd. 1. Step Advancement.** A teacher must be employed and receive pay for 50% or more of the school calendar year to qualify for a salary step advancement.

**Section 2. Method of Salary Payment.** All employees shall be paid by direct deposit on the fifteenth and last day of each month (except the first pay period of the school year shall be September 15). Should these dates fall on a Saturday or Sunday, or a banking holiday, salary shall be paid on the last working day closest to the 15th or the last day of the month. Employees in this group will be paid hourly over 12 months.

**Section 3. Extended Employment.** All employees contracted to work more than 183 days per school year shall be offered a separate agreement.

## ARTICLE VI

### HOLIDAYS

**Section 1. Paid Holidays.** Employees working shall be granted the following paid holidays:

- Thanksgiving Day
- Friday after Thanksgiving
- Christmas Eve
- Christmas Day
- New Year's Day

## ARTICLE VII

### GROUP INSURANCE

**Section 1. Selection of Carrier.** The selection of the insurance carrier shall be by the School District. Agreement with the Union is necessary before any changes of coverage may be made.

**Section 2. Health and Hospitalization Insurance District Contribution.** The School District shall contribute toward employee hospital-medical coverage for all employees employed by the School District who work at least 25 hours per week, qualify for, and are enrolled in the School District's health and hospitalization plan according to the schedule determined by the School District. The School District expressly reserves the right to revise or modify these amounts at any time that it determines such modification is desirable. The current amounts contributed by the School District are as follows:

2025-2026	Single, not to exceed \$7000
	Family, not to exceed \$13,500

Any premium costs in addition to the School District's contribution shall be paid by the employee through payroll deduction. If the School District's contribution exceeds the premium cost, the School District shall deposit the remainder of the contributions into the teachers' Health Savings Account.

**Subd. 1. Prorated Premiums.** Employees working at least 25 hours per week, but less than 40 hours per week shall have hospital-medical premium benefits prorated. Any additional cost of the premium shall be paid by the employee and through payroll deduction.

**Subd 2. Eligibility.** Eligibility is subject to any limitations contained in the contract between the insurance carrier and the School District.

**Subd 3. Duration of Insurance Contribution.** An employee is eligible for School District contribution as provided in this Article as long as the employee is employed and on paid status by the School District. Upon termination of employment or upon moving to an unpaid status, all School District contributions shall cease.

**Subd 4. Claims Against the School District.** It is understood that the School District's only obligation is to purchase an insurance policy and pay such amounts as determines are appropriate, and that no claim shall be made against the School District as a result of a denial of insurance benefits by an insurance carrier.

**Section 3. Life Insurance.** To participate in the Life Insurance program, an employee must work 25 hours per week. The School District shall pay for \$50,000 coverage in a term-life policy. An employee may purchase an additional \$50,000, paid for through payroll deduction.

**Section 4. Income Protection Plan.** To participate in the Long-Term Disability Insurance program, an employee must work 1200 hours per year. The School District shall contribute 100% of the premium for the income protection policy. Such policy shall provide for benefits equal to at least 2/3 of the employee's salary, beginning after sixty (60) days of continuous absence due to disability.

**Section 5. Claims Against the School District.** It is understood that the school district's only obligation is to purchase various insurance policies and pay such amounts as agreed to herein and no claim shall be made against the school district as a result of a denial of insurance benefits by an insurance carrier.

**Section 6. Flexible Spending Accounts.** All employees are eligible to participate in the School District's Flex Plan. This plan allows for the tax sheltering of out of pocket medical and child care expenses. Details are available from the District Office.

**Section 7. Non-Working Months.** During non-working months, employees who work less than 12 months per year shall receive the full district's contribution divided among their working months.

## ARTICLE VIII

### UNREQUESTED LEAVES OF ABSENCE AND SENIORITY AGREEMENT

**Section 1. Unrequested Leave.** The School District may place on unrequested leave of absence without pay or fringe benefits, as many teachers as may be necessary because of discontinuance of position, lack of pupils, financial limitations or merger of classes caused by consolidations of districts. The unrequested leave of absence shall be effective at the close of the school year.

## ARTICLE IX

### LEAVES OF ABSENCE

**Section 1. Sick Leave.** Sick leave with pay shall be allowed whenever an employee's absence is found to have been due to the employee's illness and/or disability, which prevented attendance at school and performances of duties on that day or days. Sick leave allowed shall be deducted from the accrued sick leave days earned by the employee.

**Subd. 1. Rate Sick Leave is Earned.** An employee shall earn sick leave at the rate of one (1) day for each full month of service employed in the School District. Annual sick leave shall accrue monthly as it is earned on a proportionate basis to the employee's work year. An employee who works fewer than 8 hours a day shall earn pro-rated sick leave.

**Subd. 2. Flex Day.** Teachers may elect to convert three (3) sick leave days per year to one (1) flex day for up to two (2) that may be used in the same manner as a personal day. Teachers may elect to convert 3 sick leave days to one personal flex day for up to 2 personal days per year. Personal-flex day that may be used in the same manner as a personal day. Unused flex days will be paid out at the teacher's daily rate of pay. Flex day payments will be deposited into either the teacher's 403B account or their Health Savings Account.

**Subd. 3. Accumulated Sick Days.** Unused sick leave days may accumulate to a maximum of one hundred twenty (120) days of sick leave per employee. All employees hired prior to July 1, 1996 shall be reimbursed for 25% of the days exceeding one hundred twenty (120) days of accumulated sick leave. Reimbursement shall be at the employee's daily rate of pay at the end of that school year.

**Subd. 4. Medical Note.** Application for sick leave shall be made on the form provided by the school district. The School District may require the teacher to furnish a medical certificate from the school health officer or from a qualified physician in support of the application. Allowed sick leave shall be deducted from the accrued sick leave days earned by the teacher.

**Section 2. Workers' Compensation.** Pursuant to Minnesota Statutes Chapter 176, a teacher injured on the job in the service of the School District and collecting workers' compensation insurance, may draw sick leave and receive full salary from the School District, the salary to be reduced by an amount equal to the insurance payments, and only that fraction of the days not covered by insurance will be deducted from accrued sick leave.

### **Section 3. Bereavement Leave and Illness in the Immediate Family.**

Subd. 1. A leave of absence without loss of pay, not to exceed five (5) days, for each occurrence, shall be granted for the death of a teacher's spouse, child, sibling or parent, and, in the case of a teacher's parent-in-law, not to exceed three (3) days.

**Section 4. Family and Medical Leave.** Pursuant to the Family and Medical Leave Act, 29 U.S.C. 2601 et. Seq., an eligible staff shall be granted, upon written request, up to a total of 12 weeks of unpaid leave per year in connection with:

- a. The birth of a child;
- b. The adoption or foster placement of a child;
- c. The serious health condition of a teacher's spouse, child, or parent, and
- d. The teacher's own serious health condition.

**Subd. 1. Salary and Fringe Benefits.** Such leave shall be unpaid, except an eligible staff, during Such leave, shall be eligible for regular School District group health insurance contributions as provided in the Agreement of the leave, but not to exceed twelve (12) weeks per year, notwithstanding any other provisions of this Agreement.

**Subd. 2. Paid Leave Under Contract.** While FMLA leaves, except for eligible insurance contributions as provided in 9.70., are unpaid, nothing herein shall preclude a teacher from utilizing paid leave otherwise provided in this Agreement, provided the teacher qualifies for the paid leave, i.e. sick leave or personal leave pursuant to the provisions of this Agreement governing such leaves. Moreover, nothing herein, or any other provisions of this Agreement, shall be construed to require the School District to combine leaves for a period of time that exceeds the leave provided by this section or the period of time for leaves provided in other sections of the Agreement.

**Subd. 3. Request.** A staff member requesting child care leave shall inform the Superintendent in writing of the intention to take the leave at least three (3) calendar months prior to the commencement of the intended leave.

**Subd. 4. Date of Leave.** The School District may adjust the proposed beginning or ending date of a child care leave so that the dates of the leave are coincident with some natural break in the school year, e.g. winter vacation, spring vacation, semester or quarter break, end of a grading period, end of the school year, or the like.

**Subd. 5. Duration.** In making a determination concerning the commencement and duration of a child care leave, the school board shall not, in any event, be required to:

1. Grant any leave for more than twelve (12) months in duration.
2. Permit the staff member to return to employment prior to the date designated in the request for the child care leave.

## **Section 5. Personal Leave.**

**Subd. 1. Accrual-District Experience of 14 Years or Less.** Each full time teacher shall be entitled to two (2) days of personal leave per year. This leave is without loss of pay. Except in

extreme emergencies, personal leave may not be used during opening of school workshop days, nor on an advanced scheduled conference, inservice/staff development day. Except in extreme emergencies, personal leave shall be requested on the School District's personal leave form at least forty-eight (48) hours in advance. Up to three (3) teachers from each building, but no more than five (5) district-wide may be on personal leave on any given day. A teacher may elect to be paid at a rate of \$135 per day for unused personal leave or they may carry one day of personal leave into the next school year.

**Subd. 2. Accrual-District Experience of 15 Years or More.** Starting with the fifteenth (15th) year in the district, a teacher may accumulate up to two (2) days of personal leave by banking one (1) day per year. Use of any combination of yearly earned personal leave and banked personal leave shall not exceed four (4) days at any given time.

**Subd. 3. Accrual-District Experience of 21 Years or More.** Starting with the twenty-first (21st) year in the district, a teacher may accumulate up to three (3) days of personal leave by banking one (1) day per year. Use of any combination of yearly earned personal leave and banked personal leave shall not exceed five (5) days at any given time. Banked days can only be used after the regular, allocated two (2) days provided in this section are used. Teachers may not use more than two (2) days at any one time during the first thirty (30) and the last thirty (30) calendar days of the school year. Thirty (30) days shall begin with the first day of the duty year and will end with the last day of the duty year and shall include snow days, etc.

**Subd. 4. Personal Leave Use.** The use of personal leave is at the discretion of the teacher, but shall not be used to perform work for pay.

**Subd. 5. Granting of Additional Personal Leave.** Additional personal leave days may be granted a teacher at the discretion of the superintendent. The teacher will be deducted their daily rate for all unpaid days.

**Section 6. Jury Leave.** A teacher called for jury service shall be granted a jury leave without loss of pay, but any sum paid the teacher for jury duty (exclusive of mileage and other expenses) shall be assigned by the teacher to the School District.

**Section 7. Military Leave.** A teacher called for military service shall be granted a leave of absence, with pay if it falls under M.S. 192.26 or is without pay if it falls under M.S. 192.261, for such times as may be required to fulfill the obligation. Upon termination of Military leave the teacher shall receive credit for experience on the pay schedule the same as if the teacher had remained in the school system.

**Section 8. General Leave.** General leave of absence for one (1) year may be granted to teachers for any reason not included above and at the discretion of the School District. Teachers requesting leave under the provisions of this Section shall submit a written request. Such requests shall be submitted 90 60 days prior to requested leave start date.

**Subd 1. District Notification.** Teachers who are granted leave of absence under the provision of this Section shall notify the Superintendent no later than March 31 of the leave year, in writing, of their intention to return to their teaching position. The School District is not obligated to reinstate a Teacher who fails to notify the Superintendent as required.

**Subd 2. Credit.** Teachers who return from General leave within the provisions of this Section, shall retain all previous experience credit and any unused leave time accumulated but shall receive no accumulation for the leave year.

**Subd 3. Insurance Benefits.** Teachers granted leave within the provisions of this section may retain all insurance benefits at their own expense subject to insurance policy coverages and provisions.

## ARTICLE X

### DEFERRED MATCHING COMPENSATION

**Section 1. Eligibility.** Any full-time or part-time teacher shall be eligible for a matching deferred compensation plan in accordance with M.S. 356.24 and the terms set out below. The district shall contribute annually an amount equal to the amount contributed by the employee subject to the limits listed below.

**Subd. 1.** Participation in the plan shall be based on years of continuous service in the School District. The School District matching contribution to such plan will not exceed a lifetime contribution cap per teacher of \$30,000 \$40,000. There will be no guaranteed payout at the conclusion of a teacher's service with the district.

**Subd. 2.** Any teacher eligible for severance pay under Article XIII of this master agreement will continue to be eligible to receive retirement pay as set forth therein. Such teachers may also participate in the School District's matching plan. If the teacher chooses to participate, the teacher will begin on the match schedule at the year commensurate with their years of continuous service in the district and will be eligible to advance according to the schedule in Section 15.4. The total contribution of severance pay (Article XIV) plus life time matching district contribution shall not exceed \$30,000. Upon a teacher's retirement, the total amount of the School District matching contribution to a teacher's matching account shall be deducted from any severance under Article XIV of the master agreement.

**Section 2. Part-Time and Temporary Teachers.** Part-time teachers shall have their matching contribution pro-rated. Temporary teachers are not eligible to participate in this plan.

**Section 3. Teacher on Authorized Unpaid Leave.** If a teacher is on an authorized unpaid leave for an entire school year and receives no portion of his/her annual salary, he/she does not have the right to participate. A teacher on a short-term unpaid leave of absence shall have their matching contribution pro-rated.

**Section 4. Teacher Match.** The School District's contribution will be up to \$400 a year. The School District will make the foregoing matching contribution to only those teachers choosing to participate in an approved teacher's match account offered by the School District. The School District's matching contribution will be dollar-for-dollar as required under Minnesota Statutes section 356.24 up to the annual maximum match set forth above, subject to the maximum career School District contribution as set out above. Teachers may contribute any dollar amount up to or in excess of the maximum yearly district match, but the annual limit on the amount individual teachers may contribute to his/her match account shall be governed by the applicable sections of the Internal Revenue Code and the regulations promulgated thereunder. If a teacher chooses not to match the School District annual contribution, the unmatched portion is forfeited for that year. If the employee contributes less than the maximum yearly allowed contribution, the School District portion will be equally reduced. The reduced amount is forfeited for that year.

**Section 5. Approved Plans.** The School District will make matching contributions only to deferred compensation plans offered by vendors selected by the School District, after consultation with the Union.

**Section 6. Intent to Participate/Enrollment Period.** Employees eligible to enroll in the School District 403b match must declare their intent to participate by submitting a one-time signed Intent to Participate form to the payroll office by September 30th, or if the date falls on a weekend, the Friday preceding. This form is valid until the employee notifies the office in writing that they are no longer going to participate in the program. The plan year shall be from September 1 to the following August 31. The employee is solely responsible for filing the Intent to Participate form.

**Subd. 1** Failure to participate in any given year shall result in the loss of benefit for that year, which cannot be made up in subsequent years. If the employee stops his/her contribution at any time during the year, it cannot be restarted until the following year. The employee will be permitted one change in contribution a year.

**Section 7. Discontinuance of Service.** Individuals who, for whatever reason, leave the service of the School District prior to eligibility for the balance of the payout shall retain ownership of School District contributions and personal contributions made on their behalf to the date of discontinuance of service. The School District shall retain no current or future liabilities for said investment programs as a result of the severing of service.

**Section 8. Portfolio Management.** The management of both the individual and School District contributions shall be solely the responsibility of the employee in whose name the contributions have been made. The School District assumes no current or future liability of contributions made to these plans or for investment earnings (losses) which may accrue to these portfolios as a result of investment decisions which are made by the employee.

**Section 9. Hold Harmless Provisions.** Employees are not to construe the Plan or the School District contributions to the Plan or the opportunity of the employee to match such contributions as legal, tax, or investment advice by the School District. The School District has neither reviewed nor approved any investment programs which the employee may obtain by way of contributions under the Matching Plan.

The employee agrees to indemnify and hold harmless the Royalton School District from any adverse investment experience arising from or connected with contributions to the Matching Plan.

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

**FOR: The DISTRICT, signed this \_\_\_\_\_ of \_\_\_\_\_, 2025.**

\_\_\_\_\_  
**School Board Co-Chair**

\_\_\_\_\_  
**School Board Clerk**

**FOR: The EXCLUSIVE REPRESENTATIVE, signed this \_\_\_\_\_ of \_\_\_\_\_, 2025**

\_\_\_\_\_  
**Employee Representative**

**APPENDIX A**

**SALARY SCHEDULE 2025-2026**

<b>Step</b>	<b>Unlicensed Preschool Teacher</b>
<b>0</b>	<b>\$18.59</b>
<b>1</b>	<b>\$19.18</b>
<b>2</b>	<b>\$19.76</b>
<b>3</b>	<b>\$20.37</b>
<b>4</b>	<b>\$21.55</b>
<b>5</b>	<b>\$22.59</b>
<b>6</b>	<b>\$22.59</b>
<b>7</b>	<b>\$22.59</b>
<b>8</b>	<b>\$22.59</b>
<b>9</b>	<b>\$22.59</b>



To the Board of Education  
Independent School District No. 485  
Royalton, Minnesota

In planning and performing our audit of the financial statements of Independent School District No. 485, Royalton, Minnesota, as of and for the year ended June 30, 2025, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, we considered the District's internal control over financial reporting (internal control) as a basis for designing auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

However, during our audit we became aware of matters that are opportunities for strengthening internal controls and operating efficiencies. The matters are discussed in the attached "Comments to Management to Improve Internal Accounting Controls and Procedures." A separate report dated December 5, 2025 contains our communication of material weaknesses and significant deficiencies in the District's internal control. This letter does not affect our report dated December 5, 2025, on the basic financial statements of Independent School District No. 485.

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

This information is intended solely for the information and use of school board and management of Independent School District No. 485, and the Minnesota Department of Education and is not intended to be, and should not be, used by anyone other than these specified parties.

Sincerely,



**BRADY MARTZ**  
**GRAND FORKS, NORTH DAKOTA**

December 5, 2025

Independent School District No. 485  
Comments to Management to Improve Internal Accounting Controls and Procedures  
June 30, 2025

**Food Service Reimbursement Claims**

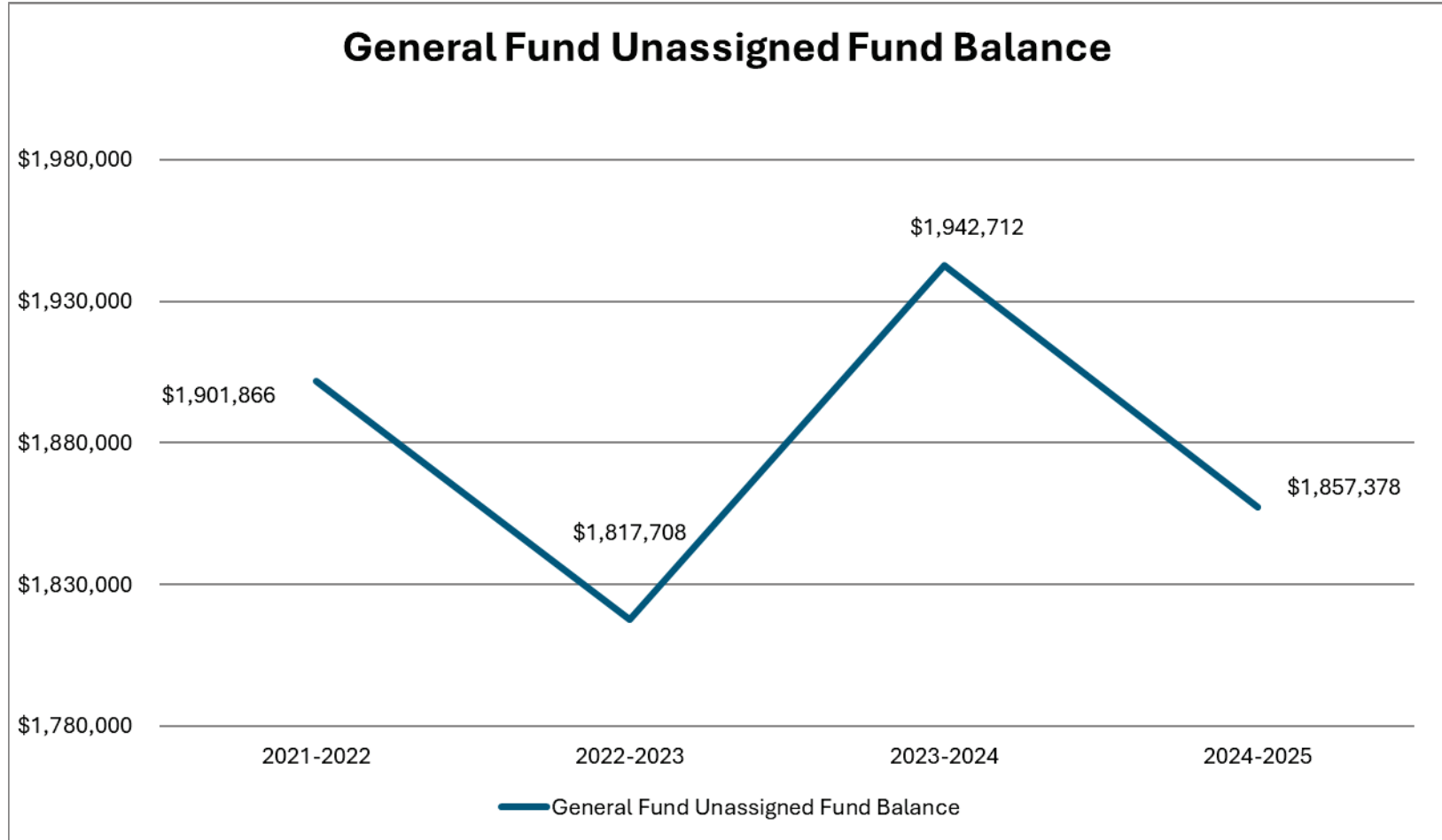
During our testing, we found that there were three months of food service claims that had not yet been received as of year end due to the reimbursement requests not being submitted in a timely manner.

*Recommendation:* The District should submit food service reimbursement claims on a monthly basis.

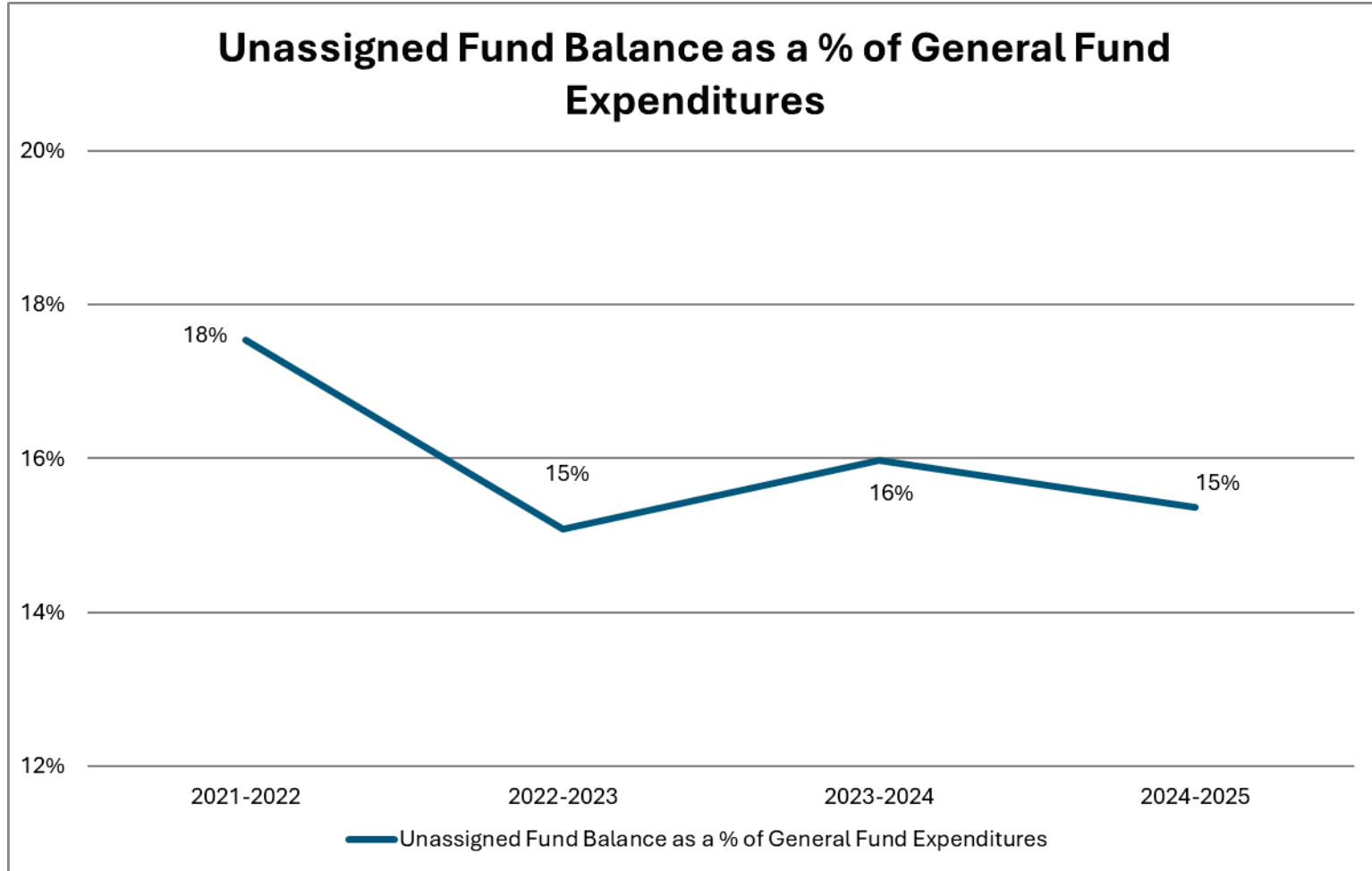
**Financial Trends**

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

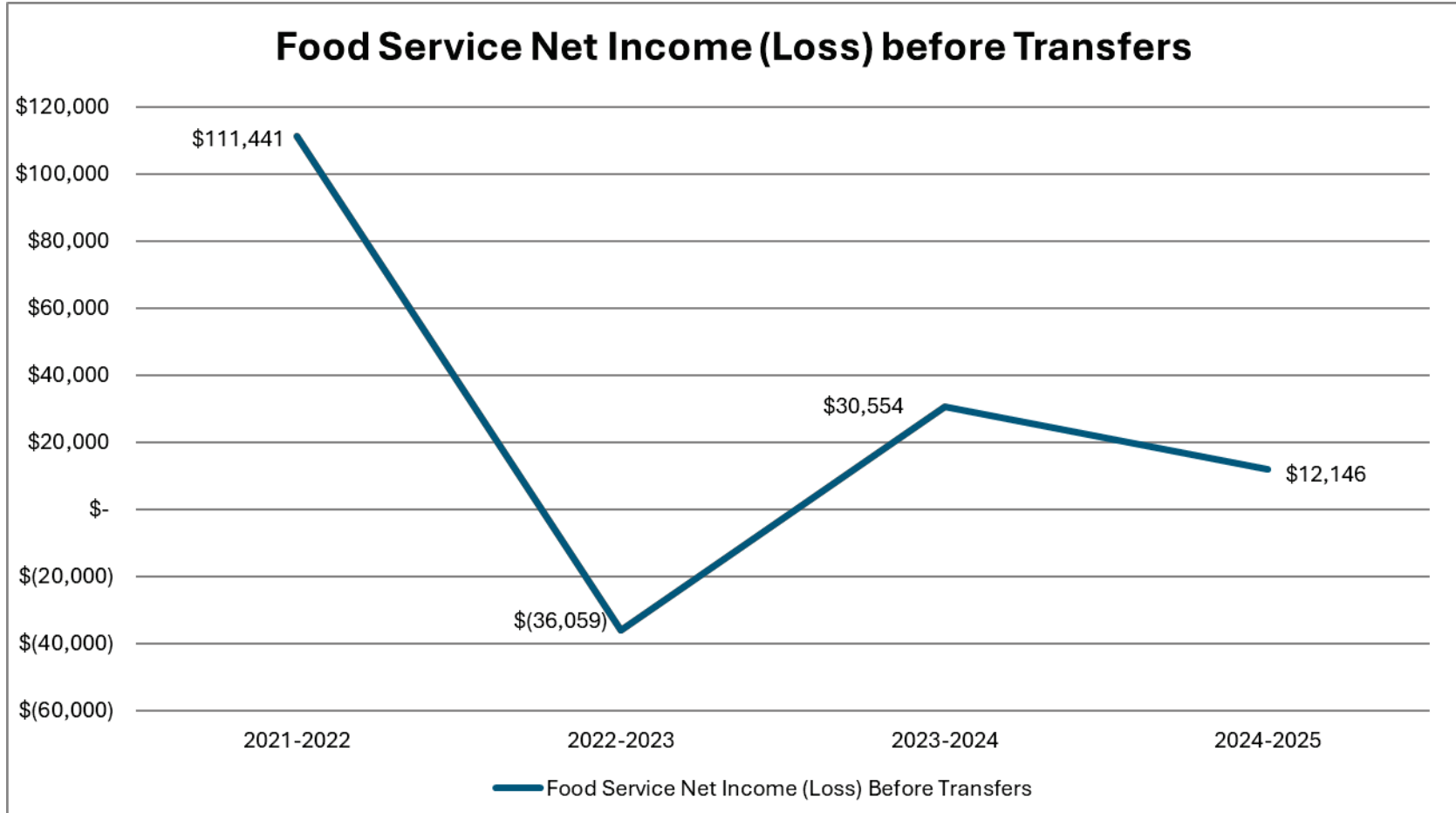
Independent School District No. 485  
Comments to Management to Improve Internal Accounting Controls and Procedures  
June 30, 2025



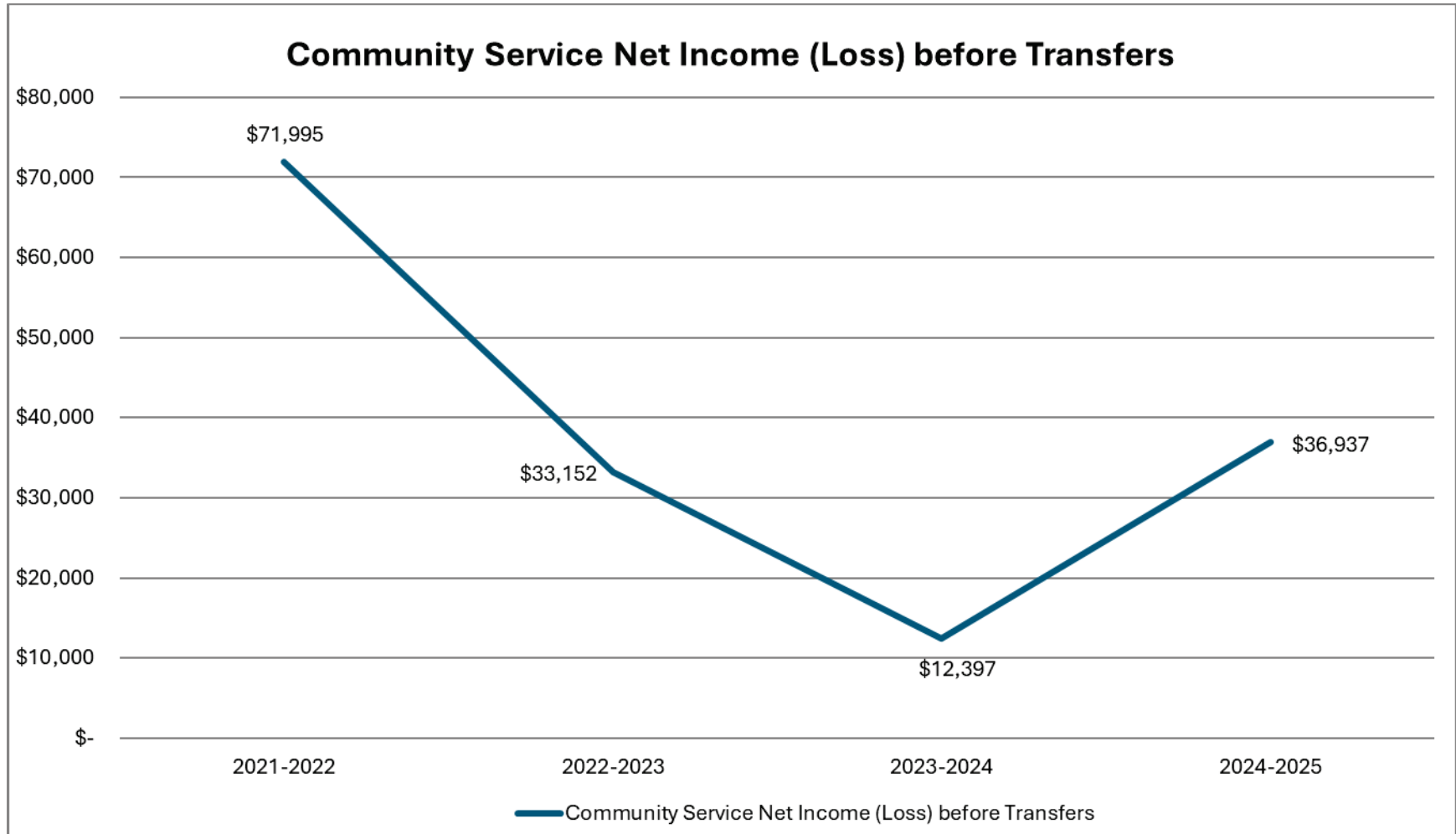
Independent School District No. 485  
Comments to Management to Improve Internal Accounting Controls and Procedures  
June 30, 2025



Independent School District No. 485  
Comments to Management to Improve Internal Accounting Controls and Procedures  
June 30, 2025



Independent School District No. 485  
Comments to Management to Improve Internal Accounting Controls and Procedures  
June 30, 2025



**INDEPENDENT SCHOOL DISTRICT NO. 485  
ROYALTON, MINNESOTA**

*AUDITED FINANCIAL STATEMENTS*

FOR THE YEAR ENDED JUNE 30, 2025

**INDEPENDENT SCHOOL DISTRICT NO. 485  
ROYALTON, MINNESOTA  
TABLE OF CONTENTS**

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<b>ROSTER OF SCHOOL OFFICIALS</b>	<b>1</b>
<b>INDEPENDENT AUDITOR’S REPORT</b>	<b>2</b>
<b>REQUIRED SUPPLEMENTARY INFORMATION</b>	
Management’s Discussion and Analysis	5
<b>BASIC FINANCIAL STATEMENTS</b>	
Statement of Net Position	13
Statement of Activities	15
Balance Sheet - Governmental Funds	16
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position	17
Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds	18
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	19
Notes to Basic Financial Statements	20
<b>REQUIRED SUPPLEMENTARY INFORMATION</b>	
Budgetary Comparison Schedule for the General Fund	44
Schedule of Changes in the District’s Total OPEB Liability and Related Ratios	45
Schedule of District Contributions	46
Schedule of District’s Share of Net Pension Liability	47
Notes to Required Supplementary Information	48
<b>SUPPLEMENTARY INFORMATION</b>	
Combining Balance Sheet – Nonmajor Governmental Funds	50
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Nonmajor Governmental Funds	51
Schedule of Changes in Fund Balances	52
<b>INDEPENDENT AUDITOR’S REPORT ON MINNESOTA LEGAL COMPLIANCE</b>	<b>53</b>
<b>INDEPENDENT AUDITOR’S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH <i>GOVERNMENT AUDITING STANDARDS</i></b>	<b>54</b>

**INDEPENDENT SCHOOL DISTRICT NO. 485  
ROYALTON, MINNESOTA  
TABLE OF CONTENTS**

---

Schedule of Findings 56

Corrective Action Plan 58

**SUPPLEMENTARY INFORMATION**

Uniform Financial Accounting and Reporting Standards Compliance Table 59

**INDEPENDENT SCHOOL DISTRICT NO. 485  
ROYALTON, MINNESOTA  
ROSTER OF SCHOOL OFFICIALS  
June 30, 2025**

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Rian Hofstad	Co-Chairperson
Ellie Holm	Co-Chairperson
Jon Andres	Clerk
Maria Traut	Treasurer
Lucas Boyd	Director
Randy Hackett	Director
Dr. Kristine Wehrkamp Herman	Superintendent (through 6/30/25)
Wayne LePard	Superintendent (effective 7/1/25)

## INDEPENDENT AUDITOR'S REPORT

To the Board of Education  
Independent School District No. 485  
Royalton, Minnesota

### **Report on the Audit of the Financial Statements**

#### ***Opinions***

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Independent School District No. 485, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Independent School District No. 485, as of June 30, 2025, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### ***Basis for Opinions***

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

#### ***Emphasis of Matter***

##### ***Change in Accounting Principles***

As described in Note 2 to the financial statements, the District has adopted new accounting guidance, GASB Statement No. 101, *Compensated Absences*. Our opinions are not modified with respect to this matter.

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

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

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

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

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

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

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

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

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

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

knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### ***Supplementary Information***

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

### ***Other Information***

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

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

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

In accordance with *Government Auditing Standards*, we have also issued our report dated December 5, 2025 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.



**BRADY MARTZ  
GRAND FORKS, NORTH DAKOTA**

December 5, 2025

**INDEPENDENT SCHOOL DISTRICT NO. 485  
ROYALTON, MINNESOTA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Year Ended June 30, 2025**

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This section of Independent School District No. 485's annual financial report presents its discussion and analysis of the District's financial performance during the fiscal year ended June 30, 2025. Please read it in conjunction with the District's financial statements, which immediately follow this section.

### **Financial Highlights**

The general fund balance increased \$211,238 during the 2024-2025 school year. Expenditures and other financing uses exceeded revenues and other financing sources by \$486,494 during the 2023-2024 school year. The total general fund balance as a percentage of general fund expenditures as of June 30, 2025 is 21.8% which includes non-spendable, restricted, assigned and unassigned funds. Specifically, the unassigned fund balance as a percentage of general fund expenditures ended the year at 15.4%. The District's unassigned fund balance policy requires a minimum of 14-20%.

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

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

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

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

### District-wide Statements

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

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

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

**INDEPENDENT SCHOOL DISTRICT NO. 485  
ROYALTON, MINNESOTA  
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)  
For the Year Ended June 30, 2025**

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

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

Fund Financial Statements

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

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

The District has one kind of fund:

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

**INDEPENDENT SCHOOL DISTRICT NO. 485  
ROYALTON, MINNESOTA  
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)  
For the Year Ended June 30, 2025**

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

Net Position

The District's combined net position was \$4,495,636 on June 30, 2025 (see details in Table A-1).

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

	<u>2025</u>	<u>2024</u>	<u>Total Percentage Change</u>
Current and Other Assets	\$ 7,390,709	\$ 7,102,590	4.1 %
Capital Assets	<u>25,451,856</u>	<u>26,219,749</u>	(2.9)
Total Assets	<u>32,842,565</u>	<u>33,322,339</u>	(1.4)
Deferred Outflows of Resources	<u>1,876,483</u>	<u>1,785,136</u>	5.1
Long-term Liabilities	22,641,245	25,772,470	(12.1)
Other Liabilities	<u>2,856,910</u>	<u>2,830,852</u>	0.9
Total Liabilities	<u>25,498,155</u>	<u>28,603,322</u>	(10.9)
Deferred Inflows of Resources	<u>4,725,257</u>	<u>3,465,719</u>	36.3
Net Position			
Net Investment in Capital Assets	7,708,262	6,322,610	21.9
Restricted	1,221,591	976,098	25.2
Unrestricted	<u>(4,434,217)</u>	<u>(4,260,274)</u>	(4.1)
Total Net Position	<u>\$ 4,495,636</u>	<u>\$ 3,038,434</u>	48.0 %

**INDEPENDENT SCHOOL DISTRICT NO. 485  
ROYALTON, MINNESOTA  
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)  
For the Year Ended June 30, 2025**

Change in Net Position

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

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

	<u>2025</u>	<u>2024</u>	<u>Total Percentage Change</u>
Revenues			
Program Revenues			
Charges for Services	\$ 777,927	\$ 867,346	(10.3) %
Operating Grants and Contributions	3,822,769	3,253,403	17.5
Capital Grants and Contributions	161,478	168,951	(4.4)
General Revenues			
Property Taxes	2,308,256	2,118,775	8.9
Unrestricted State Aid	8,112,982	8,280,405	(2.0)
Other Sources	616,347	390,189	58.0
Total Revenues	<u>15,799,759</u>	<u>15,079,069</u>	4.8
Expenses			
Administration	702,015	679,461	3.3
District Support Services	497,688	454,803	9.4
Elementary & Secondary Regular Instruction	5,200,555	4,921,299	5.7
Vocational Education Instruction	322,148	311,997	3.3
Special Education Instruction	1,866,123	1,889,811	(1.3)
Community Education and Services	478,357	563,212	(15.1)
Instructional Support Services	738,804	701,475	5.3
Pupil Support Services	1,829,180	1,925,039	(5.0)
Sites and Buildings	2,235,440	2,321,700	(3.7)
Fixed Costs	128,379	90,443	41.9
Interest on Long-term Debt	195,541	642,903	(69.6)
Total Expenses	<u>14,194,230</u>	<u>14,502,143</u>	(2.1)
Change in Net Position	1,605,529	576,926	178.3
Net Position - Beginning	3,038,434	2,461,508	
GASB 101 Adjustment - See Note 2	(148,327)		
Net Position - Beginning, Restated	<u>2,890,107</u>	<u>2,461,508</u>	17.4
Net Position - Ending	<u>\$ 4,495,636</u>	<u>\$ 3,038,434</u>	48.0 %

The District's total revenues were \$15,799,759 for the year ended June 30, 2025. Property taxes and state aid payments accounted for 88 percent of total revenue for the year. The total cost of all programs and services was \$14,194,230. The District's expenses are predominantly related to educating and caring for students.

Total revenues surpassed expenses, increasing net position \$1,605,529 over last year. For the year ended June 30, 2025, the net effect of the District's deferred inflows and outflows of resources and net pension

**INDEPENDENT SCHOOL DISTRICT NO. 485**  
**ROYALTON, MINNESOTA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)**  
**For the Year Ended June 30, 2025**

liability related to TRA and PERA increased net position by \$174,090. For the year ended June 30, 2024, the net effect of the District's deferred inflows and outflows of resources and net pension liability related to TRA and PERA increased net position by \$511,398.

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

Table A-3 presents these net costs.

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

	Total Cost of Services		Total Percentage Change	Net Cost of Services		Total Percentage Change
	2025	2024		2025	2024	
Expenses						
Administration	\$ 702,015	\$ 679,461	3.3 %	\$ 702,015	\$ 679,461	3.3 %
District Support Services	497,688	454,803	9.4	497,688	454,803	9.4
Elementary & Secondary						
Regular Instruction	5,200,555	4,921,299	5.7	3,972,865	3,607,647	10.1
Vocational Education Instruction	322,148	311,997	3.3	304,748	282,992	7.7
Special Education Instruction	1,866,123	1,889,811	(1.3)	70,016	608,343	(88.5)
Community Education and Services	478,357	563,212	(15.1)	538	50,748	(98.9)
Instructional Support Services	738,804	701,475	5.3	440,394	427,382	3.0
Pupil Support Services	1,829,180	1,925,039	(5.0)	889,215	1,051,296	(15.4)
Sites and Buildings	2,235,440	2,321,700	(3.7)	2,230,657	2,316,425	(3.7)
Fixed Costs	128,379	90,443	41.9	128,379	90,443	41.9
Interest on Long-term Debt	195,541	642,903	(69.6)	195,541	642,903	(69.6)
	<u>\$ 14,194,230</u>	<u>\$ 14,502,143</u>	(2.1) %	<u>\$ 9,432,056</u>	<u>\$ 10,212,443</u>	(7.6) %

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

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

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

	Fund Balance		Increase (Decrease)	Percentage Increase (Decrease)
	2025	2024		
Governmental Funds				
General	\$ 2,637,486	\$ 2,426,248	\$ 211,238	8.7 %
Debt Service	439,014	449,002	(9,988)	(2.2)

**INDEPENDENT SCHOOL DISTRICT NO. 485  
ROYALTON, MINNESOTA  
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)  
For the Year Ended June 30, 2025**

General Fund

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

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

**Table A-5  
General Fund Revenue**

	<u>2025</u>	<u>2024</u>	<u>Amount of Increase (Decrease)</u>	<u>Percent Increase (Decrease)</u>
Local Sources				
Property Taxes	\$ 874,108	\$ 788,165	\$ 85,943	10.9 %
Other Local and County	718,240	691,214	27,026	3.9
State Sources	10,436,252	9,727,486	708,766	7.3
Federal Sources	186,458	377,765	(191,307)	(50.6)
Other	79,883	80,883	(1,000)	(1.2)
Total General Fund Revenue	<u>\$ 12,294,941</u>	<u>\$ 11,665,513</u>	<u>\$ 629,428</u>	5.4 %

Total general fund revenue increased by \$629,428 or 5.4 percent from the previous year. Basic general education revenue is determined by a state per student funding formula. Other state-authorized revenue, including excess levy referendum and the property tax shift, involve an equalized mix of property tax and state aid revenue. Therefore, the mix of property tax and state aid can change significantly from year to year without any net change in revenue.

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

**Table A-6  
General Fund Expenditures**

	<u>2025</u>	<u>2024</u>	<u>Amount of Increase (Decrease)</u>	<u>Percent Increase (Decrease)</u>
Salaries	\$ 7,007,032	\$ 6,871,879	\$ 135,153	2.0 %
Employee Benefits	1,992,117	1,910,867	81,250	4.3
Purchased Services	1,851,450	2,087,989	(236,539)	(11.3)
Supplies and Materials	845,970	1,027,453	(181,483)	(17.7)
Capital Expenditures	326,341	249,440	76,901	30.8
Debt Service	14,593	14,593	-	-
Other Expenditures	46,200	2,412	43,788	1,815.4
Total General Fund Expenditures	<u>\$ 12,083,703</u>	<u>\$ 12,164,633</u>	<u>\$ (80,930)</u>	(0.7) %

Total general fund expenditures decreased \$80,930 or 0.7 percent from the previous year.

**INDEPENDENT SCHOOL DISTRICT NO. 485  
ROYALTON, MINNESOTA  
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)  
For the Year Ended June 30, 2025**

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General Fund Budgetary Highlights

During the year the District revised its budget to account for an increase in state and federal fund as well as increased costs related to elementary and secondary instruction and special education.

The District's final budget for the general fund anticipated that revenues and other financing sources would exceed expenditures and other financing uses by \$67,001. The actual results for the year show a \$211,238 surplus due to decreased expenditures in elementary and secondary instruction.

**Capital Assets and Debt Administration**

Capital Assets

Note 4 to the financial statements presents an analysis of capital asset transactions occurring during the year ended June 30, 2025. Additions totaled \$306,248 for football field lighting upgrades, playground equipment, new carpet, musical equipment, content filter subscription, and a bus. The District disposed of an expired subscription in FY25.

Long-Term Debt

At year-end, the District had \$18,027,674 of long-term debt consisting of bonds, net of premium, leases, and compensated absences. Note 7 to the financial statements presents details of these items.

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

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

- Enrollment is crucial for the District's financial stability. K-12 student enrollment has varied between 892 and 944 over the past decade, In the 2024-2025 school year, K-12 enrollment was 912. It is projected that student enrollment will stay consistent over the next three years. The basic general education formula allowance has increased over the years, with a minimal increase to 2.45% in 2021-2022 and further increases of 4% in 2022-2023 and 2% in 2023-2024 and 2% in 2024-2025. The future allowance will be determined in the upcoming legislative session. Enrollment growth and general education formula increases play a vital role in maintaining the stability of the District's budget. Efforts are ongoing to monitor and track the finances in order to possibly prevent expenditures from exceeding revenues. The District has implemented measures to uphold the financial stability in its budget, adhering to policy on unassigned fund balance, while also continuing to support students, staff, and the community.
- Student needs continue to grow. Increasingly, the District is serving students with significant mental health and special education needs. These students require additional staffing support to be successful, but mental health services are not funded and special education continues to be inadequately funded at the state and federal level, despite the federal government's initial promise to fund 40% of special education.
- State funding continues to be inadequate, a fact supported by a study produced for the Minnesota Center for Public Finance Research and originally commissioned by the Governor of Minnesota. Since 1992, the funding formula has not kept pace with inflation, indicating that in "real" dollars, the District has less money to spend per pupil now than in 1992, before the heightened requirements of the now repealed Profile of Learning, Minnesota State Standards and the Federal NCLB Act. Although some increases in funding have

**INDEPENDENT SCHOOL DISTRICT NO. 485  
ROYALTON, MINNESOTA  
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)  
For the Year Ended June 30, 2025**

---

been implemented in recent legislative sessions, until the state fully addresses the inadequacy of the current funding formula, school districts like Royalton will continue to struggle meeting budgetary needs.

- The District's ability to attract and retain highly qualified staff. With the increased accountability standards coupled with the increased needs of the students served, having highly qualified and trained staff is essential. Current and pending teacher shortages mean competition for these staff will become fiercer, and the district's ability to pay well enough to attract and retain staff will lead to higher staffing costs.

**Contacting the District's Financial Management**

This financial report is designed to provide the District's citizens, taxpayers, customers, investors, and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the District Office, Independent School District No. 485, 120 S Hawthorn Street, Royalton, MN 56373.

**INDEPENDENT SCHOOL DISTRICT NO. 485**  
**ROYALTON, MINNESOTA**  
**STATEMENT OF NET POSITION**  
**June 30, 2025**

GOVERNMENTAL ACTIVITIES

ASSETS

Cash and Investments	\$	4,660,474
Property Taxes Receivable		1,396,255
Accounts Receivable		952
Due From Department of Education		1,013,633
Due From Federal thru DOE		144,591
Due From Other MN Districts		117,314
Lease Receivable		13,935
Prepaid Items		40,250
Inventory		3,305
Capital Assets		
Land		16,471
Other Capital Assets, Net of Depreciation/Amortization		25,435,385

TOTAL ASSETS 32,842,565

DEFERRED OUTFLOWS OF RESOURCES

Cost Sharing Defined Benefit Pension Plan	1,851,149
Other Post Employment Benefits	25,334

TOTAL DEFERRED OUTFLOWS OF RESOURCES 1,876,483

LIABILITIES

Accounts Payable	142,395
Due to MN Districts	64,297
Payroll Liabilities	899,884
Interest Payable	469,127
Due to Other Governments	53,038
Long-Term Liabilities Due Within One Year	1,228,169
Long-Term Liabilities	
Bonds Payable, Net of Premium	17,715,203
Compensated Absences	284,080
Lease Payable	28,391
Net Pension Liability	5,565,088
Total Other Postemployment Benefit Liability	276,652
Less Amounts Due Within One Year	(1,228,169)
Total Long-Term Liabilities	<u>22,641,245</u>

TOTAL LIABILITIES 25,498,155

DEFERRED INFLOWS OF RESOURCES

Property Taxes Levied - Subs. Years	2,506,150
Leases	13,935
Other Post Employment Benefits	189,648
Cost Sharing Defined Benefit Pension Plan	2,015,524

TOTAL DEFERRED INFLOWS OF RESOURCES 4,725,257

See Notes to the Financial Statements

**INDEPENDENT SCHOOL DISTRICT NO. 485  
ROYALTON, MINNESOTA  
STATEMENT OF NET POSITION (CONTINUED)  
June 30, 2025**

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NET POSITION	
Net Investment in Capital Assets	7,708,262
Restricted for:	
Student Activities	245,006
Scholarships	37,044
Gifted and Talented	1,984
School Library Aid	6,826
Safe Schools Levy	13,160
Literacy Aid	37,424
Teacher Comp READ Act	14,909
Long-Term Facilities Maint.	132,713
Student Support Personnel Aid	40,000
Medical Assistance	10,675
Food Service	181,123
Community Education	372,566
ECFE	128,161
Unrestricted	<u>(4,434,217)</u>
TOTAL NET POSITION	<u>\$ 4,495,636</u>

See Notes to the Financial Statements

**INDEPENDENT SCHOOL DISTRICT NO. 485**  
**ROYALTON, MINNESOTA**  
**STATEMENT OF ACTIVITIES**  
**For the Year Ended June 30, 2025**

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
<b>GOVERNMENTAL ACTIVITIES</b>					
Administration	\$ 702,015	\$	\$	\$	\$ (702,015)
District Support Services	497,688				(497,688)
Elementary & Secondary					
Regular Instruction	5,200,555	369,704	818,235	39,751	(3,972,865)
Vocational Education Instruction	322,148		17,400		(304,748)
Special Education Instruction	1,866,123		1,796,107		(70,016)
Community Education and Services	478,357	382,759	95,060		(538)
Instructional Support Services	738,804		265,893	32,517	(440,394)
Pupil Support Services	1,829,180	25,464	830,074	84,427	(889,215)
Sites and Buildings	2,235,440			4,783	(2,230,657)
Fixed Costs	128,379				(128,379)
Interest On Long-Term Debt	195,541				(195,541)
<b>TOTAL GOVERNMENTAL ACTIVITIES</b>	<b>\$ 14,194,230</b>	<b>\$ 777,927</b>	<b>\$ 3,822,769</b>	<b>\$ 161,478</b>	<b>(9,432,056)</b>

**GENERAL REVENUES**

Taxes	
Property Taxes, Levied for General Purposes	883,090
Property Taxes, Levied for Community Education and Services	35,683
Property Taxes, Levied for Debt Service	1,389,483
Unrestricted State Aid	8,112,982
Unrestricted Investment Earnings	358,608
Other General Revenue	257,739
<b>TOTAL GENERAL REVENUES</b>	<b>11,037,585</b>
Change in Net Position	1,605,529
Net Position - Beginning	3,038,434
GASB 101 Adjustment - See Note 2	(148,327)
Net Position - Beginning, as Restated	2,890,107
Net Position - Ending	\$ 4,495,636

See Notes to the Financial Statements

**INDEPENDENT SCHOOL DISTRICT NO. 485  
ROYALTON, MINNESOTA  
BALANCE SHEET – GOVERNMENTAL FUNDS  
June 30, 2025**

	General Fund	Debt Service Fund	Other Nonmajor Funds	Total Governmental Funds
<b>ASSETS</b>				
Cash and Investments	\$ 3,043,621	\$ 1,154,175	\$ 462,678	\$ 4,660,474
Current Property Taxes Receivable	379,345	969,081	17,983	1,366,409
Delinquent Property Taxes Receivable	11,585	16,131	2,130	29,846
Accounts Receivable	952			952
Due from Other MN Districts	81,208		36,106	117,314
Due From Department of Education	841,997	62,319	109,317	1,013,633
Due From Federal thru DOE	79,273		65,318	144,591
Lease Receivable	13,935			13,935
Prepaid Items	40,250			40,250
Inventory			3,305	3,305
<b>TOTAL ASSETS</b>	<b>\$ 4,492,166</b>	<b>\$ 2,201,706</b>	<b>\$ 696,837</b>	<b>\$ 7,390,709</b>
<b>LIABILITIES</b>				
Accounts Payable	\$ 136,235		\$ 6,160	\$ 142,395
Due to MN Districts	64,297			64,297
Payroll Liabilities	854,542		45,342	899,884
Due to Other Governments	53,038			53,038
<b>TOTAL LIABILITIES</b>	<b>1,108,112</b>		<b>51,502</b>	<b>1,159,614</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unavailable Revenue - Delinquent Taxes	11,585	16,131	2,130	29,846
Unavailable Revenue - Lease	13,935			13,935
Property Taxes Levied - Subs. Years	721,048	1,746,561	38,541	2,506,150
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>746,568</b>	<b>1,762,692</b>	<b>40,671</b>	<b>2,549,931</b>
<b>FUND BALANCES</b>				
Fund Balance:				
Nonspendable	40,250		3,305	43,555
Restricted for Student Activities	245,006			245,006
Restricted for Scholarships	37,044			37,044
Restricted for Gifted and Talented	1,984			1,984
Restricted for School Library Aid	6,826			6,826
Restricted for Safe Schools Levy	13,160			13,160
Restricted for Literacy Aid	37,424			37,424
Restricted for Teacher Comp READ Act	14,909			14,909
Restricted for Long-Term Facilities Maint.	132,713			132,713
Restricted for Student Support Personnel Aid	40,000			40,000
Restricted for Medical Assistance	10,675			10,675
Restricted for Debt Service		439,014		439,014
Restricted for Food Service			177,818	177,818
Restricted for Community Education			372,566	372,566
Restricted for ECFE			128,161	128,161
Assigned	200,117			200,117
Unassigned	1,857,378		(77,186)	1,780,192
<b>TOTAL FUND BALANCES</b>	<b>2,637,486</b>	<b>439,014</b>	<b>604,664</b>	<b>3,681,164</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>	<b>\$ 4,492,166</b>	<b>\$ 2,201,706</b>	<b>\$ 696,837</b>	<b>\$ 7,390,709</b>

See Notes to the Financial Statements

**INDEPENDENT SCHOOL DISTRICT NO. 485**

**ROYALTON, MINNESOTA**

**RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS TO THE STATEMENT OF  
NET POSITION**

**June 30, 2025**

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Total fund balances - governmental funds	\$ 3,681,164
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in governmental funds.	
Cost of capital assets	44,641,801
Less accumulated depreciation/amortization	(19,189,945)
Deferred outflows of resources relating to the cost sharing defined benefit plans and other postemployment benefits in the governmental activities are not financial resources and, therefore, are not reported in the governmental funds.	
	1,876,483
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.	
Bonds Payable	(15,800,000)
Bond Premium	(1,915,203)
Compensated Absences payable	(284,080)
Lease Payable	(28,391)
Net Pension Liability	(5,565,088)
Total Other Postemployment Benefit Liability	(276,652)
Deferred inflows of resources relating to the cost sharing defined benefit plans and other postemployment benefits in the governmental activities are not financial resources and, therefore, are not reported in the governmental funds.	
	(2,205,172)
Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the governmental funds.	
	29,846
Interest Payable	<u>(469,127)</u>
Net position of governmental activities	<u>\$ 4,495,636</u>

See Notes to the Financial Statements

**INDEPENDENT SCHOOL DISTRICT NO. 485**

**ROYALTON, MINNESOTA**

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

**For the Year Ended June 30, 2025**

	General Fund	Debt Service Fund	Other Nonmajor Funds	Total Governmental Funds
<b>REVENUES</b>				
Local Property Tax Levies	\$ 874,108	\$ 1,382,677	\$ 34,876	\$ 2,291,661
Other Local & County Revenues	718,240	193,048	388,421	1,299,709
Revenue From State Sources	10,436,252	623,189	525,004	11,584,445
Revenue From Federal Sources	186,458		330,258	516,716
Sale/Other Conversion of Asset	79,883		25,463	105,346
<b>TOTAL REVENUES</b>	<b>12,294,941</b>	<b>2,198,914</b>	<b>1,304,022</b>	<b>15,797,877</b>
<b>EXPENDITURES</b>				
Current				
Administration	686,550			686,550
District Support Services	476,348			476,348
Elementary & Secondary				
Regular Instruction	5,178,708			5,178,708
Vocational Education Instruction	317,644			317,644
Special Education Instruction	1,859,018			1,859,018
Community Education and Services			478,358	478,358
Instructional Support Services	661,071			661,071
Pupil Support Services	965,453		776,581	1,742,034
Sites and Buildings	1,469,598			1,469,598
Fixed Costs	128,379			128,379
Debt Service				
Principal	13,637	1,335,000		1,348,637
Interest	956	864,303		865,259
Capital Outlay	326,341			326,341
<b>TOTAL EXPENDITURES</b>	<b>12,083,703</b>	<b>2,199,303</b>	<b>1,254,939</b>	<b>15,537,945</b>
Revenues Over (Under) Expenditures	211,238	(389)	49,083	259,932
<b>OTHER FINANCING SOURCES (USES)</b>				
Debt Issued		16,640,401		16,640,401
Bond Refunding		(16,650,000)		(16,650,000)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>		<b>(9,599)</b>		<b>(9,599)</b>
Net Change in Fund Balances	211,238	(9,988)	49,083	250,333
Fund Balances - Beginning	2,426,248	449,002	555,581	3,430,831
Fund Balances - Ending	<u>\$ 2,637,486</u>	<u>\$ 439,014</u>	<u>\$ 604,664</u>	<u>\$ 3,681,164</u>

See Notes to the Financial Statements

**INDEPENDENT SCHOOL DISTRICT NO. 485**

**ROYALTON, MINNESOTA**

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND  
BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES**

**For the Year Ended June 30, 2025**

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Total net change in fund balances - governmental funds \$ 250,333

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	306,248
Depreciation/Amortization expense	(1,074,141)

Revenue in the statement of activities that does not provide current financial resources is not reported as revenues in the governmental funds. 16,595

Change in net pension liability 1,401,264

Change in deferred outflows and inflows of resources related to net pension liability (1,227,174)

Change in deferred outflows and inflows of resources related to other postemployment benefit liability 60,196

The District recognized pension expense and grant revenue for the District's proportionate share of the State of Minnesota's contribution to the PERA and TRA.

The issuance of long-term debt provides current financial resources to the governmental funds, but the payment reduces long-term liabilities in the statement of net position. (14,765,000)

Payment of principal is an expenditure in the governmental funds, but the payment reduces long-term liabilities in the statement of net position. 17,998,637

Interest on long-term debt in the statement of activities differs from the amount reported in the governmental funds because interest is recognized as an expenditure in the funds when it is due, and thus requires the use of current financial resources. In the statement of activities, however, interest expense is recognized as the interest accrues, regardless of when it is due. Also, governmental funds report the effect of premiums and discounts when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. (1,206,639)

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

Compensated absences payable	(117,149)
Other postemployment benefits	<u>(37,641)</u>

Change in net position of governmental activities \$ 1,605,529

See Notes to the Financial Statements

**INDEPENDENT SCHOOL DISTRICT NO. 485**  
**ROYALTON, MINNESOTA**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**June 30, 2025**

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**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 six member board elected by the voters of the District to serve four-year terms.

**A. Basis of Presentation**

The financial statements of Independent School District No. 485 have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles.

**B. Reporting Entity**

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

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

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

**C. Basic Financial Statement Presentation**

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

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

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

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

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

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

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

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

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

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

#### **Description of Funds**

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

##### **Governmental Funds**

Major Funds:

General Fund – Accounts for all financial resources and transactions except those required to be accounted for in other funds including pupil transportation and capital outlay activities, which were previously (prior to July 1, 1996) accounted for in separate special revenue funds.

Debt Service Fund – 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.

**INDEPENDENT SCHOOL DISTRICT NO. 485**  
**ROYALTON, MINNESOTA**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**June 30, 2025**

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Nonmajor Funds:

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

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

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

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

**E. Specific Account Information**

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

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

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

Level 1: Quoted market prices in active markets for identical assets or liabilities

Level 2: Observable market based inputs or unobservable inputs that are corroborated by market data

Level 3: Unobservable market inputs that are not corroborated by market data

Taxes Receivable – Taxes receivable represents taxes levied in 2024, which are not payable until 2025, net of the amount received prior to June 30.

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

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

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

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

**INDEPENDENT SCHOOL DISTRICT NO. 485**  
**ROYALTON, MINNESOTA**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**June 30, 2025**

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based on education funding priorities. Changes in this allocation are periodically accompanied by a change in property tax revenue recognition referred to as the “tax shift.”

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

Prepaid Items – Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. Prepaid items are recorded as an expenditure at the time of consumption.

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

Capital Assets – Capital assets are capitalized at historical cost, or estimated historical cost for assets where actual historical cost is not available. Donated assets are recorded as capital assets at their acquisition value at the date of donation. The District maintains a threshold level of \$10,000 or more for capitalizing capital assets. Expenditures for major additions and improvements that extend the useful lives of property and equipment are capitalized. Routine expenditures for repairs and maintenance are charged to expense as incurred.

Capital assets are recorded in the district-wide financial statements, but are not reported in the fund financial statements. Capital assets are depreciated using the straight-line method over their estimated useful lives. Since surplus assets are sold for an immaterial amount when declared as no longer needed for public school purpose by the District, no salvage value is taken into consideration for depreciation purposes. Useful lives vary from 5 to 25 years for land improvements, 10 to 50 years for buildings, and 5 to 20 years for equipment.

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

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

Leases - Lessor – The District is a lessor for lease of a portion of a building. The District recognizes a lease receivable and a deferred inflow of resources in the financial statements.

At the commencement of a lease, the District initially measures the lease receivable at the present value of payments expected to be received during the lease term.

Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources initially measured at the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term.

Key estimates and judgements include how the District determines (1) the discount rate it uses to discount the expected lease receipts to present value, (2) lease term, and (3) lease receipts.

**INDEPENDENT SCHOOL DISTRICT NO. 485**  
**ROYALTON, MINNESOTA**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**June 30, 2025**

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- The District uses its estimated incremental borrowing rate as the discount rate for leases. The District has made an accounting policy election to use a risk free rate based on US Treasury T-bill rate as of the lease commencement.

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

Leases with an initial lease term of more than 12 months, or that contain an option to purchase that the District is reasonably certain to exercise, are recognized based on the present value of lease payments over the lease term discounted using the interest rate implicit in the lease. In cases where the implicit rate is not readily determinable, the District uses its incremental borrowing rate based on the information available at the lease commencement date. The District accounts for lease agreements with lease and non-lease components together as a single lease component for all underlying classes of assets. Short term leases have a term of 12 months or less at lease commencement and do not include an option to purchase the underlying asset that the District is reasonably certain to exercise.

Subscription-Based Information Technology Arrangements (SBITA) – Subscription-Based Information Technology Arrangements (SBITA) are contracts that conveys control of the right to use another party's IT software, alone or in combination with tangible capital assets (the underlying IT assets), as specified in the contract for a period of time in an exchange or exchange-like transaction.

The determination of whether a SBITA asset and liability are to be recorded in the financial statements is made at inception by evaluating the maximum possible term of the SBITA.

A SBITA contract with an initial term of more than 12 months, or that contain an option to extend the contract more than 12 months that is reasonably expected to be exercised by the District, are recognized based on the present value of subscription payments over the contract term discounted using the interest rate implicit in the lease. In cases where the implicit rate is not readily determinable, the District uses its incremental borrowing rate based on the information available at the SBITA contract commencement date. The District has made an accounting policy election to use a risk free rate based on US Treasury T-bill rate as of the SBITA contract commencement.

The District continues to recognize short-term SBITA subscription payments as outflows of resources (expenditure) based on the payment provision of the SBITA contract. Short-term SBITA contracts have a maximum possible term under the SBITA contract of 12 months (or less), including any options to extend, regardless of their probability of being exercised.

The amortizable life of SBITA assets are limited to the shorter of the expected agreement term or the useful life of the underlying asset.

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

**INDEPENDENT SCHOOL DISTRICT NO. 485**  
**ROYALTON, MINNESOTA**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**June 30, 2025**

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

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

The Superintendent earns 25 days of vacation a year. The Superintendent is also entitled to payment for 30% of unused sick leave days earned and accrued.

Royalton Educated Support Professionals (RESP) who have completed 20 years of continuous service and have attained the minimum age of 55 shall be eligible to receive 25% of their accumulated and unused sick leave hours as severance pay. Employees hired after July 1, 2012, are no longer eligible for this benefit.

After 3 years of service a principal shall receive 25% of the principal's daily rate of pay for accumulated and unused sick leave days when leaving employment, unless discharged for cause. After 6 years of service they shall receive 30% and after 20 years they shall receive 50%.

Teachers hired before July 1, 1994, and who have completed 15 years of service and who have attained the minimum age of 55 years shall be eligible to receive a maximum of 83 days times \$300 per day as severance pay.

Non-union employees who have completed 20 years of continuous service with the District and who have attained the minimum age of 55 or any employee who has completed 25 years of service with the District will receive one-third of their accumulated sick leave hours as severance pay upon leaving the District. Any employee who has completed 30 years of continuous service with the District will receive one-half of their accumulated sick leave hours as severance pay upon leaving the District.

Post Employment Severance and Health Benefits - Employees retiring before they are eligible for Medicare may remain on the District's health care plan until they are eligible. Employees must pay their own health insurance premiums.

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

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

**INDEPENDENT SCHOOL DISTRICT NO. 485**  
**ROYALTON, MINNESOTA**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**June 30, 2025**

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

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

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

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

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

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

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

Committed – Consists of amounts constrained to specific purposes by a government itself, using its highest level of decision making authority; to be reported as committed, amounts cannot be used for any

**INDEPENDENT SCHOOL DISTRICT NO. 485**  
**ROYALTON, MINNESOTA**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**June 30, 2025**

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other purpose unless the government takes the same highest level action to remove or change the constraint.

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

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

When both restricted and unrestricted resources are available for use, it is the District’s policy to first use restricted resources, and then use unrestricted resources as they are needed. When committed, assigned or unassigned resources are available for use, it is the District’s policy to use resources in the following order; 1) committed, 2) assigned and 3) unassigned.

The District will strive to maintain a minimum unassigned general fund balance of 14-20% percent of the annual expenditure budget.

**F. Use of Estimates**

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

**NOTE 2 CHANGE IN ACCOUNTING PRINCIPLES**

The District implemented GASB Statement No. 101, *Compensated Absences*, in the fiscal year ended June 30, 2025. GASB Statement No. 101 establishes uniform accounting and financial reporting requirements for compensated absences.

The adoption of GASB 101 resulted in the recognition of an additional compensated absence liability of \$148,327 as of July 1, 2024.

**NOTE 3 DEPOSITS AND INVESTMENTS**

The District maintains a cash account at its depository bank. The District considers certificates of deposit to be cash.

The District’s interest income for the year ended June 30, 2025 was \$358,608.

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

	Governmental Activities
Cash	\$ 191,852
Investments	4,468,622
Total	<u>\$ 4,660,474</u>

**INDEPENDENT SCHOOL DISTRICT NO. 485**  
**ROYALTON, MINNESOTA**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**June 30, 2025**

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As of June 30, 2025, the District had the following investments:

<u>Investments</u>	<u>Fair Value (Level 1)</u>
MN Trust	\$ 4,426,282
Minnesota School District Liquid Asset Fund	42,340
Total	<u>\$ 4,468,622</u>

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

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

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

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

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

The MnTrust is rated Aaa by Moody’s Investors Services and the Minnesota School District Liquid Asset Fund is rated AAA by Standard & Poor’s.

**INDEPENDENT SCHOOL DISTRICT NO. 485**  
**ROYALTON, MINNESOTA**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**June 30, 2025**

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

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

**NOTE 4 CAPITAL ASSETS**

Capital asset activity for the fiscal year ended June 30, 2025, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital Assets, not being depreciated:				
Land	\$ 16,471	\$	\$	\$ 16,471
Total capital assets, not being depreciated	<u>16,471</u>			<u>16,471</u>
Capital Assets, being depreciated:				
Land Improvements	877,391	82,997		960,388
Buildings	39,500,427	67,138		39,567,565
Equipment	3,785,979	148,785		3,934,764
Right-To-Use Leased Equipment	68,235			68,235
Right-To-Use SBITA	96,808	7,328	9,758	94,378
Total capital assets, being depreciated	<u>44,328,840</u>	<u>306,248</u>	<u>9,758</u>	<u>44,625,330</u>
Less accumulated depreciation for:				
Land Improvements	745,180	17,539		762,719
Buildings	14,305,278	878,827		15,184,105
Equipment	3,010,431	148,923		3,159,354
Right-To-Use Leased Equipment	27,294	13,647		40,941
Right-To-Use SBITA	37,379	15,205	9,758	42,826
Total accumulated depreciation	<u>18,125,562</u>	<u>1,074,141</u>	<u>9,758</u>	<u>19,189,945</u>
Total Capital Assets, being depreciated, net	<u>26,203,278</u>	<u>(767,893)</u>		<u>25,435,385</u>
Governmental Activities Capital Assets, net	<u>\$ 26,219,749</u>	<u>\$ (767,893)</u>	<u>\$</u>	<u>\$ 25,451,856</u>

**INDEPENDENT SCHOOL DISTRICT NO. 485**  
**ROYALTON, MINNESOTA**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**June 30, 2025**

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

Administration	\$ 15,465
District Support Services	20,384
Elementary & Secondary	
Regular Instruction	21,996
Vocational Education Instruction	1,129
Special Education Instruction	7,105
Instructional Support Services	9,911
Pupil Support Services	89,034
Sites and Buildings	<u>909,117</u>
Total Depreciation/Amortization Expense	<u>\$ 1,074,141</u>

**NOTE 5 DEFINED BENEFIT PENSION PLANS- STATEWIDE**

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

Disclosures relating to these plans follow:

**A. Public Employees Retirement Association**

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

*General Employees Retirement Plan (General Plan)*

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

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

General Employees Plan requires three years of service to vest. Benefits are based on a member’s highest average salary for any five successive years of allowable service, age, and years of credit at termination of service. Two methods are used to compute benefits for General Plan members. Members hired prior to July 1, 1989, receive the higher of the Step or Level formulas. Only the Level formula is used for members hired after June 30, 1989. Under the Step formula, General Plan members receive 1.2 percent of the highest average

**INDEPENDENT SCHOOL DISTRICT NO. 485**  
**ROYALTON, MINNESOTA**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**June 30, 2025**

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

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

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

General Plan members were required to contribute 6.50 percent of their annual covered salary in fiscal year 2025 and the District was required to contribute 7.50 percent for General Plan members. The District's contributions to the General Employees Fund for the year ended June 30, 2025, were \$184,796. The District's contributions were equal to the required contributions as set by state statute.

Pension Costs – At June 30, 2025, the District reported a liability of \$1,104,355 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 \$28,515.

District's proportionate share of net pension liability	\$ 1,104,355
State of Minnesota's proportionate share of the net pension liability associated with the District	28,515
Total	<u>\$ 1,132,870</u>

The net pension liability was measured as of June 30, 2024, 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 received by PERA during the measurement period for employer payroll paid dates from July 1, 2023, through June 30, 2024, relative to the total employer contributions received from all of PERA's participating employers. The District's proportionate share was 0.0299% at the end of the measurement period and 0.0292% for the beginning of the period.

For the year ended June 30, 2025, the District recognized pension expense of \$149,931 for its proportionate share of General Employee Plan's pension expense. In addition, the District recognized \$764 as grant revenue for its proportionate share of the State of Minnesota's pension expense for the annual \$16 million contribution.

**INDEPENDENT SCHOOL DISTRICT NO. 485**  
**ROYALTON, MINNESOTA**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**June 30, 2025**

During the plan year ended June 30, 2024, the State of Minnesota contributed \$170.1 million to the General Employees Fund. The State of Minnesota is not included as a non-employer contributing entity in the General Employees Plan pension allocation schedules for the \$170.1 million in direct state aid because this contribution was not considered to meet the definition of a special funding situation. The District recognized \$4,896 for the year ended June 30, 2025 as revenue and an offsetting reduction of net pension liability for its proportionate share of the State of Minnesota’s on-behalf contributions to the General Employees Fund.

At June 30, 2025, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	\$ 102,911	\$ -
Net difference between projected and actual earnings on pension plan investments	-	293,802
Changes in actuarial assumptions	5,142	411,111
Changes in proportion	94,520	-
Employer contributions to PERA subsequent to the measurement date	184,796	-
Total	<u>\$ 387,369</u>	<u>\$ 704,913</u>

\$184,796 reported as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending June 30, 2026. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending June 30	Pension Expense Amount
2026	\$ (248,931)
2027	(44,832)
2028	(123,935)
2029	(84,642)

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

**INDEPENDENT SCHOOL DISTRICT NO. 485**  
**ROYALTON, MINNESOTA**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**June 30, 2025**

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<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Domestic Equity	33.50%	5.10%
Private Markets	25.00%	5.90%
Fixed Income	25.00%	0.75%
International Equity	16.50%	5.30%

Actuarial Methods and Assumptions – The total pension liability for each of the cost-sharing defined benefit plans was determined by an actuarial valuation as of June 30, 2024, using the entry age normal actuarial cost method. The long-term rate of return on pension plan investments used to determine the total liability is 7%. The 7% assumption is based on a review of inflation and investment return assumptions from a number of national investment consulting firms. The review provided a range of investment return rates considered reasonable by the actuary. An investment return of 7% is within that range.

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

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

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

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

The following changes in actuarial assumptions and plan provisions occurred in 2024:

Changes in Actuarial Assumptions:

- Rates of merit and seniority were adjusted, resulting in slightly higher rates.
- Assumed rates of retirement were adjusted as follows: increase the rate of assumed unreduced retirements, slight adjustments to Rule of 90 retirement rates, and slight adjustments to early retirement rates for Tier 1 and Tier 2 members.
- Minor increase in assumed withdrawals for males and females.
- Lower rates of disability.
- Continued use of Pub-2010 general mortality table with slight rate adjustments as recommended in the most recent experience study.
- Minor changes to form of payment assumptions for male and female retirees.
- Minor changes to assumptions made with respect to missing participant data.

Changes in Plan Provisions:

- The workers' compensation offset for disability benefits was eliminated. The actuarial equivalent factors updated to reflect the changes in assumptions.

Discount Rate – The discount rate used to measure the total pension liability in 2024 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 of the General Employees Fund was projected to be available to make all projected future benefit

**INDEPENDENT SCHOOL DISTRICT NO. 485**  
**ROYALTON, MINNESOTA**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**June 30, 2025**

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payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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

Sensitivity Analysis - NPL at Different Discount Rates		
1% Decrease (6.0%)	Current (7.0%)	1% Increase (8.0%)
\$ 2,412,089	\$ 1,104,355	\$ 28,624

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

**B. Teachers Retirement Association**

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

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

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

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

Tier I Benefits:

<u>Tier I</u>	<u>Step Rate Formula</u>	<u>Percentage</u>
Basic	1 <sup>st</sup> ten years of service	2.2 percent per year
	All years after	2.7 percent per year

**INDEPENDENT SCHOOL DISTRICT NO. 485**  
**ROYALTON, MINNESOTA**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**June 30, 2025**

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Coordinated	1 <sup>st</sup> ten years if service years are up to July 1, 2006	1.2 percent per year
	1 <sup>st</sup> ten years if service years are July 1, 2006 or after	1.4 percent per year
	All other years of service if service years are up to July 1, 2006	1.7 percent per year
	All other years of service if service years are July 1, 2006 or after	1.9 percent per year

With these provisions:

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

or

For years of service prior to July 1, 2006, a level formula of 1.7 percent per year for Coordinated members and 2.7 percent per year for Basic members is applied. For years of service July 1, 2006 and after, a level formula of 1.9 percent per year for Coordinated members and 2.7 percent for Basic members applies. An early retirement reduction is applied to members retiring prior to age 65. Members who reach age 62 with 30 years of service have a lower (more favorable to the member) reduction rate applied.

**Tier II Benefits:**

Members first employed after June 30, 1989, receive only the Tier II benefit calculation with a normal retirement age that is their retirement age for full Social Security retirement benefits, but not to exceed age 66. After July 1, 2024, the age will change to not to exceed 65. An early retirement reduction is applied to members retiring before age 66, but will be age 65 after July 1, 2024. Members who reach age 62 with 30 years of service have a lower (more favorable to the member) early retirement reduction rate applied.

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.

Contribution Rate – Per Minnesota Statutes, Chapter 354 sets the contribution rates for employees and employers. Rates for the fiscal year 2025 for coordinated were 7.75% for the employee and 8.75% for the employer. Basic rates were 11.25% for the employee and 12.75% for the employer. The District's contributions to TRA for the plan's fiscal year ended June 30, 2025 were \$435,722. The District's contributions were equal to the required contributions for each year as set by state statute.

Actuarial Assumptions - The total pension liability in the July 1, 2024, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement.

**INDEPENDENT SCHOOL DISTRICT NO. 485**  
**ROYALTON, MINNESOTA**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**June 30, 2025**

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**Key Methods and Assumptions Used in Valuation of Total Pension Liability**

Actuarial Information

Experience Studies August 2, 2023 (demographic and economic assumptions)\*  
 Actuarial Cost Method Entry Age Normal

Actuarial Assumptions:

Investment Rate of Return	7.00%
Price Inflation	2.50%
Wage Growth Rate	2.85% before July 1, 2028 and 3.25% after June 30, 2028
Projected Salary Increase	2.85 to 8.85% before July 1, 2028 and 3.25 to 9.25% after June 30, 2028.
Cost of Living Adjustment	1.00% for January 2019 through January 2023, then increasing by 0.10% each year up to 1.50% annually

Mortality Assumption

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

*\*The assumptions prescribed are based on the experience study dated August 2, 2023. For GASB67 purposes, the long-term rate of return assumptions is selected by TRA management in consultation with actuary.*

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

The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return (Geometric Mean)
Domestic Equity	33.50%	5.10%
International Equity	16.50%	5.30%
Private Markets	25.00%	5.90%
Fixed Income	25.00%	0.75%

**INDEPENDENT SCHOOL DISTRICT NO. 485**  
**ROYALTON, MINNESOTA**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**June 30, 2025**

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Changes in actuarial assumptions since the 2023 valuation:

- Mortality tables were updated for active employees, retirees, disabled retirees, and contingent beneficiaries to recently published tables derived from public plan data known as the Pub2010 family.
- Retirement rates were increased for some of the Tier II early retirement ages and some of the unreduced retirement rates were modified for both tiers to better align with actual experience.
- Probability that new female retirees elect either the Straight Life Annuity or 100% Joint & Survivor Annuity were refined to reflect the actual experience.
- Termination rates were reduced in the first 10 years of employment and slightly increased in years 16 to 25 to better match the observed experience.
- Disability rates were decreased beyond age 45 by 15% to reflect the continued lower than expected observations.

Discount Rate - The discount rate used to measure the total pension liability was 7.00 percent. There was no change in 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 2024 contribution rate, contributions from school districts will be made at contractually required rates (actuarially determined), and contributions from the state will be made at current statutorily required rates. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Net Pension Liability - On June 30, 2025, the District reported a liability of \$4,460,733 for its proportionate share of the net pension liability. The net pension liability was measured as of July 1, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2024. 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 0.0702% at the end of the measurement period and 0.0646% 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	\$	4,460,733
State's proportionate share of the net pension liability associated with the District	\$	291,784

For the year ended June 30, 2025, the District recognized pension expense of \$418,939. It also recognized \$16,040 as an increase to pension expense for the support provided by direct aid.

During the plan year ended June 30, 2024, the State of Minnesota contributed \$176 million to the Fund. The State of Minnesota is not included as a non-employer contributing entity in the plan pension allocation schedules for the \$176 million in direct state aid because this contribution was not considered to meet the definition of a special funding situation. The District recognized \$26,619 for the year ended June 30, 2025 as revenue and an offsetting reduction of net pension liability for its proportionate share of the State of Minnesota's on-behalf contributions to the Fund.

**INDEPENDENT SCHOOL DISTRICT NO. 485**  
**ROYALTON, MINNESOTA**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**June 30, 2025**

On June 30, 2025, the District had deferred outflows and inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 210,478	\$ 52,914
Net difference between projected and actual earnings on plan inv.	-	633,085
Changes in actuarial assumptions	405,678	531,952
Changes in proportion	411,902	92,660
District contributions subsequent to the measurement date	435,722	-
Total	<u>\$ 1,463,780</u>	<u>\$ 1,310,611</u>

\$435,722 reported as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction in the net pension liability in the year ending June 30, 2026. Other amounts reported as deferred outflows of resources and inflows of resources will be recognized in pension expense as follows:

Year Ending June 30	Pension Expense Amount
2026	\$ (241,643)
2027	394,472
2028	(236,003)
2029	(197,722)
2030	(1,657)

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

Sensitivity Analysis - NPL at Different Discount Rates		
1% Decrease (6.0%)	Current (7.0%)	1% Increase (8.0%)
\$ 7,855,612	\$ 4,460,733	\$ 1,666,667

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

The District recognized total pension expense of \$568,870 for all of the pension plans in which it participates.

**NOTE 6 OTHER POSTEMPLOYMENT BENEFITS**

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

**INDEPENDENT SCHOOL DISTRICT NO. 485**  
**ROYALTON, MINNESOTA**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**June 30, 2025**

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

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

Employees Covered by Benefit Term – At June 30, 2025, the following employees were covered by the benefit terms:

Inactive plan members or beneficiaries currently receiving benefit payments	1
Active plan members	142
Total Members	143

Total OPEB Liability – The District’s total OPEB liability of \$276,652 was measured as of July 1, 2024 and was determined by an actuarial valuation as of July 1, 2023.

Actuarial Assumptions – The total OPEB liability in the July 1, 2023 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.50 percent
Salary increases	Rates vary by group
Medical Trend Rates	6.25 percent decreasing to 5.0 percent over 6 years then to 4.0 percent over the next 48 years.

Mortality rates were based on the Pub-2010 Public Retirement Plans Headcount-Weighted Mortality Tables (General, Teachers) with MP-2021 Generational Improvement Scale.

The discount rate is based on the estimated yield of 20-year municipal bonds. The overall single discount rate is 3.90%.

In the July 1, 2023 actuarial valuation, the entry age, level percentage of pay actuarial cost method was used.

**INDEPENDENT SCHOOL DISTRICT NO. 485**  
**ROYALTON, MINNESOTA**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**June 30, 2025**

Changes in the Total OPEB Liability:

	Total OPEB Liability
Balance at 6/30/2024	\$ 239,011
Changes for the year:	
Service Cost	36,564
Interest Cost	10,564
Benefit Payments	(9,487)
Net Changes	37,641
Balance at 6/30/2025	\$ 276,652

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate – The following presents the total OPEB liability of the District, as well as what the District’s total OPEB liability would be if it were calculated using a discount rate that is one percentage point lower (2.9 percent) or one percentage point higher (4.9 percent) than the current rate:

District Total OPEB Liability		
1% Decrease (2.9%)	Current (3.9%)	1% Increase (4.9%)
\$ 297,276	\$ 276,652	\$ 257,026

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates – The following presents the total OPEB liability of the District, as well as what the District’s total OPEB liability would be if it were calculated using healthcare cost trend rates that are one percentage point lower (5.25 percent decreasing to 4.0 percent over 6 years) or one percentage point higher (7.25 percent decreasing to 6.0 percent over 6 years) than the current healthcare cost trend rates:

District Healthcare Cost Trend Rates		
(5.25% decreasing to 4.0%)	(6.25% decreasing to 5.0%)	(7.25% decreasing to 6.0%)
\$ 241,137	\$ 276,652	\$ 319,271

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB – For the year ended June 30, 2025, the District recognized OPEB expense of \$9,194. At June 30, 2025, 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
Changes in assumptions	\$ 11,973	\$ 20,778
Difference between expected and actual experience		168,870
Employer contributions paid subsequent to the measurement date	13,361	
Total	\$ 25,334	\$ 189,648

**INDEPENDENT SCHOOL DISTRICT NO. 485**  
**ROYALTON, MINNESOTA**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**June 30, 2025**

\$13,361 reported as deferred outflows of resources resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ending June 30, 2026. Other amounts reported as deferred outflows and inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ending June 30	OPEB Expense Amount
2026	\$ (56,315)
2027	(37,042)
2028	(37,048)
2029	(23,637)
2030	(23,633)

**NOTE 7 LONG-TERM LIABILITIES**

Changes in the District's long-term liabilities for the year ended June 30, 2025 are as follows:

**Summary of Long-Term Liabilities**

	Beginning Balance as Restated	Additions	Retired	Ending Balance	Due Within One Year
G.O. Bonds	\$ 19,020,000	\$ 14,765,000	\$ 17,985,000	\$ 15,800,000	\$ 1,025,000
Premium on Bonds	835,112	1,875,401	795,310	1,915,203	
Total Bonds	19,855,112	16,640,401	18,780,310	17,715,203	1,025,000
Lease Payable	42,028		13,637	28,391	14,006
Compensated Absences	166,931	117,149		284,080	189,163
Total Long-Term Liabilities	<u>\$ 20,064,071</u>	<u>\$ 16,757,550</u>	<u>\$ 18,793,947</u>	<u>\$ 18,027,674</u>	<u>\$ 1,228,169</u>

Compensated absences are presented net of additions and retirements. The District's interest expense on long-term debt for the year ended June 30, 2025 was \$195,541.

**General Obligation Bonds**

Date of Issue	Net Interest Rate	Maturity Dates	Original Amount	Current Year Retired	Balance 6/30/2025	Amounts Due in 2025/26	
						Principal	Interest
6/24/2015			\$ 25,260,000	\$ 17,850,000	\$	\$	
7/27/2016	2.0 - 3.0%	2/1/2032	2,000,000	135,000	1,035,000	140,000	23,645
11/5/2024	5.0%	2/1/2036	14,765,000		14,765,000	885,000	914,610
				<u>\$ 17,985,000</u>	<u>\$ 15,800,000</u>	<u>\$ 1,025,000</u>	<u>\$ 938,255</u>

Current Refunding: During 2025, the District issued \$14,765,000 in general obligation bonds with interest of 5%. The District will realize a savings of \$668,857 with a net present value benefit of \$556,290. The District issued the bonds to refund the following outstanding general obligation bond:

G.O. Bonds	Refunding Date	Interest Rate	Amount
G. O. Building Bonds, Series 2015A	2/1/2025	3.0-5.0%	\$ 16,650,000

**INDEPENDENT SCHOOL DISTRICT NO. 485**  
**ROYALTON, MINNESOTA**  
**NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)**  
**June 30, 2025**

Annual debt service requirements to maturity are as follows:

G.O. Bonds		
Year Ending June 30	Principal	Interest
2026	\$ 1,025,000	\$ 938,255
2027	1,245,000	713,445
2028	1,305,000	655,395
2029	1,360,000	594,495
2030	1,425,000	530,628
2031-2035	7,730,000	1,587,162
2036	1,710,000	85,500
	<u>\$ 15,800,000</u>	<u>\$ 5,104,880</u>

**Lease Payable**

The District is a lessee for a noncancellable lease of equipment. The value of the lease liability was \$28,391 as of June 30, 2025. The value of the right-to-use lease asset was \$68,235 at the end of the fiscal year and had accumulated amortization of \$40,941.

The future minimum lease obligations as of June 30, 2025, are as follows:

Lease Payable		
Year Ending June 30	Principal	Interest
2026	\$ 14,006	\$ 587
2027	14,385	209
	<u>\$ 28,391</u>	<u>\$ 796</u>

**NOTE 8 CONTINGENCIES**

The District receives significant financial assistance from numerous federal, state and local governmental agencies in the form of grants and aids. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and is subject to audit by grantor agencies. Any disallowed claims resulting from such audits could become a liability of the general fund or other applicable funds. However, in the opinion of management, any disallowed claims will not have a material effect on any of the financial statements of the individual fund types included herein or on the overall financial position of the District at June 30, 2025.

**NOTE 9 RISK MANAGEMENT**

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

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

**NOTE 10 NEW PRONOUNCEMENTS**

GASB Statement No. 103, *Financial Reporting Model Improvements*, revises the requirements for management's discussion and analysis with the goal of making it more readable and understandable, requires unusual or infrequent items to be presented separately, defines operating and nonoperating revenues, includes a new section for noncapital subsidies for proprietary funds' statement of revenues, expenses and changes in net position, removes the option to disclose major component information in the notes and requires them to be shown individually or in combined financial statements following the fund financial statements and requires budgetary comparisons to be presented as RSI with new columns for variances between original-to-final budget and final budget-to-actual results. This statement is effective for fiscal years beginning after June 15, 2025.

GASB Statement No. 104, *Disclosure of Certain Capital Assets*, establishes requirements for certain types of capital assets to be disclosed separately in the capital assets note. These items include disclosing separately lease assets, intangible right-to-use assets, subscription assets and intangible assets. In addition, additional disclosures will be required for capital assets held for sale. This statement is effective for fiscal years beginning after June 15, 2025. Earlier application is encouraged.

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

**INDEPENDENT SCHOOL DISTRICT NO. 485**  
**ROYALTON, MINNESOTA**  
**BUDGETARY COMPARISON SCHEDULE FOR THE GENERAL FUND**  
**For the Year Ended June 30, 2025**

	Budgeted Amounts		Actual	Over (Under) Final Budget
	Original	Final		
<b>REVENUES</b>				
Local Property Tax Levies	\$ 838,060	\$ 847,745	\$ 874,108	\$ 26,363
Other Local & County Revenues	437,489	481,783	718,240	236,457
Revenue From State Sources	9,993,360	10,732,541	10,436,252	(296,289)
Revenue From Federal Sources	120,000	164,000	186,458	22,458
Sale/Other Conversion of Asset	77,986	43,039	79,883	36,844
<b>TOTAL REVENUES</b>	<b>11,466,895</b>	<b>12,269,108</b>	<b>12,294,941</b>	<b>25,833</b>
<b>EXPENDITURES</b>				
Current				
Administration	711,457	685,253	686,550	1,297
District Support Services	400,892	432,693	476,348	43,655
Elementary & Secondary				
Regular Instruction	5,061,871	5,278,030	5,178,708	(99,322)
Vocational Education Instruction	326,338	313,780	317,644	3,864
Special Education Instruction	1,690,515	1,876,178	1,859,018	(17,160)
Instructional Support Services	589,091	657,381	661,071	3,690
Pupil Support Services	1,034,796	1,004,119	965,453	(38,666)
Sites and Buildings	1,386,392	1,469,988	1,469,598	(390)
Fixed Costs	134,023	168,304	128,379	(39,925)
Debt Service				
Principal		24,205	13,637	(10,568)
Interest			956	956
Capital Outlay	265,000	292,176	326,341	34,165
<b>TOTAL EXPENDITURES</b>	<b>11,600,375</b>	<b>12,202,107</b>	<b>12,083,703</b>	<b>(118,404)</b>
Net Change in Fund Balances	(133,480)	67,001	211,238	144,237
Fund Balances - Beginning	2,426,248	2,426,248	2,426,248	
Fund Balances - Ending	\$ 2,292,768	\$ 2,493,249	\$ 2,637,486	\$ 144,237

See Notes to the Required Supplementary Information

**INDEPENDENT SCHOOL DISTRICT NO. 485**  
**ROYALTON, MINNESOTA**  
**SCHEDULE OF CHANGES IN THE DISTRICT'S TOTAL OPEB LIABILITY AND RELATED RATIOS**  
**Last 10 Years**

	2018	2019	2020	2021	2022	2023	2024	2025
Total OPEB Liability								
Service Cost	\$ 47,105	\$ 48,518	\$ 46,687	\$ 48,088	\$ 51,311	\$ 52,850	\$ 35,499	\$ 36,564
Interest	15,416	15,813	16,749	12,121	13,248	7,840	8,398	10,564
Difference Between Expected and Actual Experience			(118,383)		(121,786)		(139,671)	
Assumption Changes			(16,570)		27,945		(25,784)	
Benefit Payments	(69,577)	(34,657)	(35,327)	(27,575)	(26,588)	(25,866)	(7,617)	(9,487)
Net Change in Total OPEB Liability	(7,056)	29,674	(106,844)	32,634	(55,870)	34,824	(129,175)	37,641
Total OPEB Liability - Beginning	440,824	433,768	463,442	356,598	389,232	333,362	368,186	239,011
Total OPEB Liability - Ending	\$ 433,768	\$ 463,442	\$ 356,598	\$ 389,232	\$ 333,362	\$ 368,186	\$ 239,011	\$ 276,652
Covered Payroll	\$ 4,756,506	\$ 4,899,201	\$ 5,406,491	\$ 5,568,686	\$ 5,795,540	\$ 5,969,406	\$ 6,444,375	\$ 6,637,706
District's Total OPEB Liability as a Percentage of a Covered Payroll	9.12%	9.46%	6.60%	6.99%	5.75%	6.17%	3.71%	4.17%

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

See Notes to the Required Supplementary Information

**INDEPENDENT SCHOOL DISTRICT NO. 485  
ROYALTON, MINNESOTA  
SCHEDULE OF DISTRICT CONTRIBUTIONS  
LAST 10 YEARS**

	<u>Fiscal Year Ended June 30</u>	<u>Statutorily Required Contribution</u>	<u>Contributions in Relation to the Statutorily Required Contributions</u>	<u>Contribution Deficiency (Excess)</u>	<u>District's Covered Payroll</u>	<u>Contributions as a Percentage of Covered Payroll</u>
<b>PERA</b>						
	2016	\$ 119,091	\$ 119,091	\$	1,587,880	7.50 %
	2017	129,845	129,845		1,731,267	7.50
	2018	136,473	136,473		1,819,640	7.50
	2019	136,338	136,338		1,817,840	7.50
	2020	138,337	138,337		1,844,493	7.50
	2021	137,822	137,822		1,837,627	7.50
	2022	158,923	158,923		2,118,973	7.50
	2023	174,587	174,587		2,327,830	7.50
	2024	189,847	189,847		2,531,281	7.50
	2025	184,796	184,796		2,463,943	7.50
<b>TRA</b>						
	2016	\$ 259,164	\$ 259,164	\$	3,455,520	7.50 %
	2017	271,676	271,676		3,622,347	7.50
	2018	282,379	282,379		3,765,053	7.50
	2019	298,524	298,524		3,871,907	7.71
	2020	304,544	304,544		3,845,253	7.92
	2021	307,748	307,748		3,785,338	8.13
	2022	335,552	335,552		4,023,405	8.34
	2023	352,794	352,794		4,112,557	8.58
	2024	414,037	414,037		4,731,843	8.75
	2025	435,722	435,722		4,980,964	8.75

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

See Notes to the Required Supplementary Information

**INDEPENDENT SCHOOL DISTRICT NO. 485  
ROYALTON, MINNESOTA  
SCHEDULE OF DISTRICT'S SHARE OF NET PENSION LIABILITY  
LAST 10 YEARS**

<u>Fiscal Year Ended June 30</u>	<u>District's Proportion of the Net Pension Liability</u>	<u>District's Proportionate Share of the Net Pension Liability</u>	<u>State's Proportionate Share of the Net Pension Liability Associated with the District (if Applicable)</u>	<u>Total</u>	<u>District's Covered Payroll</u>	<u>District's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll</u>	<u>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability</u>
<b>PERA</b>							
2015	0.0261 %	\$ 1,352,637	\$	\$ 1,352,637	\$ 1,506,493	89.79 %	78.19 %
2016	0.0256	2,078,593	27,111	2,105,704	1,587,880	130.90	68.90
2017	0.0269	1,717,278	21,572	1,738,850	1,731,267	99.19	75.90
2018	0.0271	1,503,397	49,334	1,552,731	1,819,640	82.62	79.53
2019	0.0257	1,420,895	44,165	1,465,060	1,817,840	78.16	80.23
2020	0.0259	1,552,823	47,886	1,600,709	1,844,493	84.19	79.06
2021	0.0255	1,088,964	33,282	1,122,246	1,837,627	59.26	87.00
2022	0.0293	2,257,209	66,094	2,323,303	2,118,973	106.52	76.67
2023	0.0292	1,632,831	45,004	1,677,835	2,327,830	70.14	83.10
2024	0.0299	1,104,355	28,515	1,132,870	2,531,281	43.63	89.08
<b>TRA</b>							
2015	0.0639 %	\$ 3,952,847	\$ 484,598	\$ 4,437,445	\$ 3,245,053	121.81 %	76.80 %
2016	0.0664	15,837,984	1,590,486	17,428,470	3,455,520	458.34	44.88
2017	0.0673	13,434,301	1,298,551	14,732,852	3,622,347	370.87	51.57
2018	0.0981	4,277,317	401,877	4,679,194	3,765,053	113.61	78.07
2019	0.0682	4,347,082	384,520	4,731,602	3,871,907	112.27	78.21
2020	0.0662	4,890,945	409,603	5,300,548	3,845,253	127.19	75.48
2021	0.0633	2,770,197	233,504	3,003,701	3,785,338	73.18	86.63
2022	0.0643	5,148,804	382,004	5,530,808	4,023,405	127.97	76.17
2023	0.0646	5,333,521	373,470	5,706,991	4,112,557	129.69	76.42
2024	0.0702	4,460,733	291,784	4,752,517	4,731,843	94.27	82.07

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

See Notes to the Required Supplementary Information

## **NOTE 1 BUDGETARY DATA**

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

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

## **NOTE 2 DEFINED BENEFIT PLANS**

### **PERA**

#### 2024 Changes

##### Changes in Actuarial Assumptions:

- Rates of merit and seniority were adjusted, resulting in slightly higher rates.
- Assumed rates of retirement were adjusted as follows: increase the rate of assumed unreduced retirements, slight adjustments to Rule of 90 retirement rates, and slight adjustments to early retirement rates for Tier 1 and Tier 2 members.
- Minor increase in assumed withdrawals for males and females.
- Lower rates of disability.
- Continued use of Pub-2010 general mortality table with slight rate adjustments as recommended in the most recent experience study.
- Minor changes to form of payment assumptions for male and female retirees.
- Minor changes to assumptions made with respect to missing participant data.

##### Changes in Plan Provisions:

- The workers' compensation offset for disability benefits was eliminated. The actuarial equivalent factors updated to reflect the changes in assumptions.

### **TRA**

#### Changes in actuarial assumptions since the 2023 valuation:

- Mortality tables were updated for active employees, retirees, disabled retirees, and contingent beneficiaries to recently published tables derived from public plan data known as the Pub2010 family.
- Retirement rates were increased for some of the Tier II early retirement ages and some of the unreduced retirement rates were modified for both tiers to better align with actual experience.
- Probability that new female retirees elect either the Straight Life Annuity or 100% Joint & Survivor Annuity were refined to reflect the actual experience.

**INDEPENDENT SCHOOL DISTRICT NO. 485  
ROYALTON, MINNESOTA  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION (CONTINUED)  
June 30, 2025**

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- Termination rates were reduced in the first 10 years of employment and slightly increased in years 16 to 25 to better match the observed experience.
- Disability rates were decreased beyond age 45 by 15% to reflect the continued lower than expected observations.

**NOTE 3 OTHER POSTEMPLOYMENT BENEFITS**

Plan Changes: None

Assumption Changes: None

Method Changes: None

**INDEPENDENT SCHOOL DISTRICT NO. 485**  
**ROYALTON, MINNESOTA**  
**COMBINING BALANCE SHEET – NONMAJOR GOVERNMENTAL FUNDS**  
**June 30, 2025**

	Food Service Fund	Community Service Fund	Total Governmental Funds
<b>ASSETS</b>			
Cash and Investments	\$ 21,506	\$ 441,172	\$ 462,678
Current Property Taxes Receivable		17,983	17,983
Delinquent Property Taxes Receivable		2,130	2,130
Due From Other MN Districts		36,106	36,106
Due From Department of Education	100,151	9,166	109,317
Due From Federal Government - DOE	65,318		65,318
Inventory	3,305		3,305
<b>TOTAL ASSETS</b>	<b>\$ 190,280</b>	<b>\$ 506,557</b>	<b>\$ 696,837</b>
<b>LIABILITIES</b>			
Accounts Payable	\$ 3,503	\$ 2,657	\$ 6,160
Payroll Liabilities	5,654	39,688	45,342
<b>TOTAL LIABILITIES</b>	<b>9,157</b>	<b>42,345</b>	<b>51,502</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Unavailable Revenue - Delinquent Taxes		2,130	2,130
Property Taxes Levied - Subs. Years		38,541	38,541
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>		<b>40,671</b>	<b>40,671</b>
<b>FUND BALANCES</b>			
Fund Balance:			
Nonspendable	3,305		3,305
Restricted for Food Service	177,818		177,818
Restricted for Community Education		372,566	372,566
Restricted for ECFE		128,161	128,161
Unassigned		(77,186)	(77,186)
<b>TOTAL FUND BALANCES</b>	<b>181,123</b>	<b>423,541</b>	<b>604,664</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>	<b>\$ 190,280</b>	<b>\$ 506,557</b>	<b>\$ 696,837</b>

**INDEPENDENT SCHOOL DISTRICT NO. 485**

**ROYALTON, MINNESOTA**

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

**For the Year Ended June 30, 2025**

	Food Service Fund	Community Service Fund	Total Governmental Funds
REVENUES			
Local Property Tax Levies	\$	\$ 34,876	\$ 34,876
Other Local & County Revenues	153	388,268	388,421
Revenue From State Sources	432,853	92,151	525,004
Revenue From Federal Sources	330,258		330,258
Sale/Other Conversion of Asset	25,463		25,463
TOTAL REVENUES	<u>788,727</u>	<u>515,295</u>	<u>1,304,022</u>
EXPENDITURES			
Current			
Community Education and Services		478,358	478,358
Pupil Support Services	776,581		776,581
TOTAL EXPENDITURES	<u>776,581</u>	<u>478,358</u>	<u>1,254,939</u>
Revenues Over Expenditures	12,146	36,937	49,083
Fund Balances - Beginning	168,977	386,604	555,581
Fund Balances - Ending	<u>\$ 181,123</u>	<u>\$ 423,541</u>	<u>\$ 604,664</u>

**INDEPENDENT SCHOOL DISTRICT NO. 485**  
**ROYALTON, MINNESOTA**  
**SCHEDULE OF CHANGES IN FUND BALANCES**  
**For the Year Ended June 30, 2025**

	UFARS Balance Beginning of Year	Revenues	Expenditures	Transfers	Debt Issued	Bond Refunding	UFARS Balance End of Year	Reclassify	Balance End of Year
General Fund									
Nonspendable	\$ 53,667	\$	\$	\$ (13,417)	\$	\$	\$ 40,250	\$	\$ 40,250
Restricted for:									
Student Activities	230,632	198,803	184,429				245,006		245,006
Scholarships	37,994	15,900	16,850				37,044		37,044
Learning and Development	270	210,226	210,496						
Operating Capital	1,536	221,215	222,751						
Gifted and Talented	7	12,939	10,962				1,984		1,984
School Library Aid		40,000	33,174				6,826		6,826
Safe Schools Levy	4,117	37,369	28,326				13,160		13,160
Literacy Aid		37,424					37,424		37,424
Teacher Comp READ Act		33,788	18,879				14,909		14,909
Long Term Facilities Maint.	7,019	181,270	55,576				132,713		132,713
Student Support Personnel Aid	28,297	26,962	15,259				40,000		40,000
Medical Assistance	4,222	7,278	825				10,675		10,675
Assigned	115,775	176,716	107,258	14,884			200,117		200,117
Unassigned	1,942,712	11,095,051	11,178,918	(1,467)			1,857,378		1,857,378
Total General Fund	2,426,248	12,294,941	12,083,703				2,637,486		2,637,486
Food Service Fund									
Nonspendable	3,804			(499)			3,305		3,305
Restricted for Food Service	165,173	788,727	776,581	499			177,818		177,818
Total Food Service Fund	168,977	788,727	776,581				181,123		181,123
Community Service Fund									
Restricted for:									
Community Education	286,135	242,106	155,675				372,566		372,566
ECFE	81,166	56,426	9,431				128,161		128,161
School Readiness	(21,339)	213,972	313,250				(120,617)	120,617	
Community Service	40,642	2,791	2				43,431	(43,431)	
Unassigned								(77,186)	(77,186)
Total Community Service Fund	386,604	515,295	478,358				423,541		423,541
Debt Service Fund									
Restricted for Debt Service	449,002	2,198,914	2,199,303		16,640,401	(16,650,000)	439,014		439,014
Total Debt Service Fund	449,002	2,198,914	2,199,303		16,640,401	(16,650,000)	439,014		439,014
Totals	\$ 3,430,831	\$ 15,797,877	\$ 15,537,945	\$	\$ 16,640,401	\$ (16,650,000)	\$ 3,681,164	\$	\$ 3,681,164

## INDEPENDENT AUDITOR'S REPORT ON MINNESOTA LEGAL COMPLIANCE

To the Board of Education  
Independent School District No. 485  
Royalton, Minnesota

We have audited, in accordance with auditing standards generally accepted in the United States of America, and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Independent School District No. 485 as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated December 5, 2025.

### **Legal Compliance**

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

### **Purpose of the Report**

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



**BRADY MARTZ**  
**GRAND FORKS, NORTH DAKOTA**

December 5, 2025

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

To the Board of Education  
Independent School District No. 485  
Royalton, Minnesota

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Independent School District No. 485, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated December 5, 2025.

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

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

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 were not identified. However, as described in the accompanying schedule of findings, we identified certain deficiencies in internal control that we consider to be a material weaknesses and significant deficiencies.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. We consider the deficiency described in the accompanying schedule of findings as item 2025-003 to be a material weakness.

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. We consider the deficiencies described in the accompanying schedule of findings as items 2025-001 and 2025-002 to be significant deficiencies.

## Report on Compliance and Other Matters

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

## The District's Response to Findings

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

## 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.



**BRADY MARTZ**  
**GRAND FORKS, NORTH DAKOTA**

December 5, 2025

**INDEPENDENT SCHOOL DISTRICT NO. 485  
ROYALTON, MINNESOTA  
SCHEDULE OF FINDINGS  
June 30, 2025**

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**2025-001 FINDING**

Criteria

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

Condition

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

Cause

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

Effect

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

Recommendation

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

Views of Responsible Officials and Planned Corrective Actions

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

**INDEPENDENT SCHOOL DISTRICT NO. 485**  
**ROYALTON, MINNESOTA**  
**SCHEDULE OF FINDINGS (CONTINUED)**  
**June 30, 2025**

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**2025-002 FINDING**

Criteria

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

Condition

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

Cause

The District elected to have the auditor assist with the preparation of the financial statements for efficiency.

Effect

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

Recommendation

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

Views of Responsible Officials and Planned Corrective Actions

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

**2025-003 FINDING**

Criteria

A proper system of internal control requires the District to record all transactions in the general ledger in a timely manner.

Condition

The transactions related to the issuance of new debt and the payment of refunding debt were not recorded in the general ledger.

Cause

Oversight by the District.

Effect

The District's revenues and expenditures were understated.

Recommendation

The District should record all general ledger activity within the month that it takes place to ensure that the general ledger is fairly stated.

Views of Responsible Officials and Planned Corrective Actions

The District agrees with the recommendation and will record all general ledger transactions in a timely manner.

**INDEPENDENT SCHOOL DISTRICT NO. 485  
ROYALTON, MINNESOTA  
CORRECTIVE ACTION PLAN  
June 30, 2025**

---

**2025-001 FINDING**

Contact Person – Wayne LePard, Superintendent

Corrective Action Plan – The following steps are being taken to mitigate the risk: the Superintendent will review and approve all journal entries, the Board of Education will approve checks, and the Superintendent will review all bank statements before turning the statements over to the business office for reconciliation.

Completion Date – Ongoing

**2025-002 FINDING**

Contact Person – Wayne LePard, Superintendent

Corrective Action Plan – Will establish a policy to document review of financial statements and notes.

Completion Date – Ongoing

**2025-003 FINDING**

Contact Person – Wayne LePard, Superintendent

Corrective Action Plan – The District should record all general ledger activity within the month that it takes place to ensure that the general ledger is fairly stated.

Completion Date – Immediately

**INDEPENDENT SCHOOL DISTRICT NO. 485**  
**ROYALTON, MINNESOTA**  
**UNIFORM FINANCIAL ACCOUNTING AND REPORTING STANDARDS COMPLIANCE TABLE**  
**June 30, 2025**

District Name:	INDEPENDENT SCHOOL DISTRICT NO. 485			District Number:	485		
	Audit	UFARS	Variance		Audit	UFARS	Variance
<b>01 GENERAL FUND</b>				<b>06 BUILDING CONSTRUCTION</b>			
Total Revenue	12,294,941	12,294,940	1	Total Revenue			
Total Expenditures	12,083,703	12,083,702	1	Total Expenditures			
<i>Non Spendable</i>				<i>Non Spendable</i>			
460 Non Spendable Fund Balance	40,250	40,250		460 Non Spendable Fund Balance			
<i>Restricted/Reserved:</i>				<i>Restricted/Reserved:</i>			
401 Student Activities	245,006	245,005	1	407 Capital Projects Levy			
402 Scholarships	37,044	37,044		413 Projects Funded By COP			
403 Staff Development				467 Long Term Fac. Maint. (LTFM)			
407 Capital Projects Levy				<i>Restricted</i>			
408 Cooperative Revenue				464 Restricted Fund Balance			
412 Literacy Incentive Aid				467 LTFM			
414 Operating Debt				<i>Unassigned:</i>			
416 Levy Reduction				463 Unassigned Fund Balance			
417 Taconite Building Maintenance				Reconciliation of Building Construction			
420 American Indian Ed Aid							
424 Operating Capital				<b>07 DEBT SERVICE</b>			
426 \$25 Taconite				Total Revenue	2,198,914	2,198,914	
427 Disabled Accessibility				Total Expenditures	2,199,303	2,199,303	
428 Learning & Development				<i>Non Spendable</i>			
434 Area Learning Center				460 Non Spendable Fund Balance			
435 Contracted Alt Programs				<i>Restricted/Reserved:</i>			
436 State Approved Alt Program				425 Bond Refundings			
438 Gifted & Talented	1,984	1,985	(1)	451 QZAB Payments			
440 Teacher Development and Eval				<i>Restricted</i>			
441 Basic Skills Programs				464 Restricted Fund Balance	439,014	439,016	(2)
443 School Library Aid	6,826	6,826		<i>Unassigned:</i>			
448 Achievement and Integration				463 Unassigned Fund Balance			
449 Safe Schools Levy	13,160	13,161	(1)	Reconciliation of Debt Service	4,837,231	4,837,233	(2)
451 QZAB Payments							
452 OPEB Liab Not In Trust				<b>08 TRUST</b>			
453 Unfunded Sev & Retirement Levy				Total Revenue			
459 Basic Skills Ext Time				Total Expenditures			
456 Literacy Aid	37,424	37,424		<i>Unassigned:</i>			
457 Teacher Comp READ Act	14,909	14,909		422 Unassigned Fund Balance			
467 LTFM	132,713	132,712	1	Reconciliation of Trust			
471 Student Support Personnel	40,000	40,000					
472 Medical Assistance	10,675	10,676	(1)	<b>20 INTERNAL SERVICE</b>			
<i>Restricted</i>				Total Revenue			
464 Restricted Fund Balance				Total Expenditures			
475 Title VII Impact Aid				<i>Unassigned:</i>			
476 Payment in Lieu of Taxes (PILT)				422 Unassigned Fund Balance			
<i>Committed</i>				Reconciliation of Internal Service			
418 Committed for Separation							
461 Committed				<b>25 OPEB REVOCABLE TRUST FUND</b>			
<i>Assigned</i>				Total Revenue			
462 Assigned Fund Balance	200,117	200,116	1	Total Expenditures			
<i>Unassigned:</i>				<i>Unassigned:</i>			
422 Unassigned Fund Balance	1,857,378	1,857,380	(2)	422 Unassigned Fund Balance			
Reconciliation of General	27,016,130	27,016,130		Reconciliation of OPEB Revocable Trust			
<b>02 FOOD SERVICE</b>				<b>45 OPEB IRREVOCABLE TRUST FUND</b>			
Total Revenue	788,727	788,728	(1)	Total Revenue			
Total Expenditures	776,581	776,581		Total Expenditures			
<i>Non Spendable</i>				<i>Unassigned:</i>			
460 Non Spendable Fund Balance	3,305	3,305		422 Unassigned Fund Balance			
<i>Restricted/Reserved:</i>				Reconciliation of OPEB Irrevocable Trust			
452 OPEB Liab Not In Trust							
<i>Restricted</i>				<b>47 OPEB DEBT SERVICE FUND</b>			
464 Restricted Fund Balance	177,818	177,820	(2)	Total Revenue			
<i>Unassigned</i>				Total Expenditures			
463 Unassigned Fund Balance				<i>Non Spendable</i>			
Reconciliation of Food Service	1,746,431	1,746,434	(3)	460 Non Spendable Fund Balance			
<b>04 COMMUNITY SERVICE</b>				<i>Restricted</i>			
Total Revenue	515,295	515,295		425 Bond Refundings			
Total Expenditures	478,358	478,357	1	464 Restricted Fund Balance			
<i>Non Spendable</i>				<i>Unassigned</i>			
460 Non Spendable Fund Balance				463 Unassigned Fund Balance			
<i>Restricted/Reserved:</i>				Reconciliation of OPEB Debt Service			
426 \$25 Taconite							
431 Community Education	372,566	372,566					
432 E. C. F. E.	128,161	128,161					
440 Teacher Development & Eval							
444 School Readiness	(120,617)	(120,616)	(1)				
447 Adult Basic Education							
452 OPEB Liab Not In Trust							
<i>Restricted</i>							
464 Restricted Fund Balance	43,431	43,432	(1)				
<i>Unassigned</i>							
463 Unassigned Fund Balance							
Reconciliation of Community Service	1,417,194	1,417,195	(1)				



**ROYALTON**  
PUBLIC SCHOOLS

*Home of the Royals*

RESPECT · HONESTY · INTEGRITY · LEADERSHIP · ACCOUNTABILITY · SERVICE

# MCA Results

Royalton School District  
2020-2025

# Appropriate and Inappropriate Uses of Minnesota Comprehensive Assessment (MCA) Results

## Appropriate Uses of Results



### Looking at overall proficiency for a grade, school and/or district

Looking at overall proficiency can be used to evaluate equitable opportunities for all students in learning the Minnesota Academic Standards.



### Comparing results across student groups

Comparing results across student groups can help determine where there may be underlying inequities and highlight promising instructional practices.



### Looking at changes in achievement/performance levels over time

Looking at achievement/performance levels within the same test series over time can help support the evaluation of curriculum and district/classroom assessments that reflect the rigor of the standards.



### Using as one of multiple data points for school and district decision-making

Using multiple data points can strengthen the connection between the district's comprehensive assessment system and support evidence-based decision making.

## Question

Contact Academic Standard Assessment at [mde.testir](mailto:mde.testir)

## Inappropriate Uses of Results



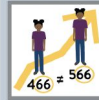
### Using results as a mandatory indicator for program placement and/or to determine instructional support or interventions

Test scores should not be used as the only indicator to determine program placement and/or intervention programming, but could be used with additional evidence or data.



### Focusing only on individual student scores for planning and instruction

Instructional decisions should be based on student group results, rather than individual results.



### Using scale scores to calculate individual student growth

Subtraction of scale scores does not determine student growth. Instead, the achievement levels can provide a general sense of progress in a subject over time for individual students.



### Using results in isolation to evaluate teacher effectiveness

Teacher effectiveness should be evaluated using multiple data points.



### Comparing MCA-III results to MCA-IV results

The new MCA-IV series aligns with revised Minnesota Academic Standards. Because they assess different standards, results are not comparable to previous assessments.

Assessments are designed to provide information about student learning, but there is no single assessment that can provide the full perspective of what a student has learned. These assessments provide one data point that should be considered in the context of additional evidence of student learning.

The document can be found at [testing123.education.mn.gov](https://testing123.education.mn.gov)

# Appropriate and Inappropriate Uses of Minnesota Comprehensive Assessment (MCA) Results

## Appropriate Uses of Results



### Looking at overall proficiency for a grade, school and/or district

Looking at overall proficiency can be used to evaluate equitable opportunities for all students in learning the Minnesota Academic Standards.



### Comparing results across student groups

Comparing results across student groups can help determine where there may be underlying inequities and highlight promising instructional practices.

## Inappropriate Uses of Results



### Using results as a mandatory indicator for program placement and/or to determine instructional support or interventions

Test scores should not be used as the only indicator to determine program placement and/or intervention programming, but could be used with additional evidence or data.



### Focusing only on individual student scores for planning and instruction

Instructional decisions should be based on student group results, rather than individual results.

# Appropriate and Inappropriate Uses of Minnesota Comprehensive Assessment (MCA) Results



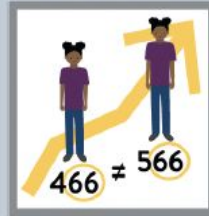
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Looking at achievement/performance levels within the same test series over time can help support the evaluation of curriculum and district/classroom assessments that reflect the rigor of the standards.



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Using multiple data points can strengthen the connection between the district's comprehensive assessment system and support evidence-based decision making.



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# Appropriate and Inappropriate Uses of Minnesota Comprehensive Assessment (MCA) Results



## Comparing MCA-III results to MCA-IV results

The new MCA-IV series aligns with revised Minnesota Academic Standards. Because they assess different standards, results are not comparable to previous assessments.

## MCA and MTAS Uses by Role

<b>User of Information</b>	<b>Intended Uses</b>
<b>Policymakers</b>	<ul style="list-style-type: none"><li>• Monitor progress in closing achievement gaps statewide and in local communities and identify opportunities for support;</li><li>• Evaluate systems and structures for supporting schools in teaching and learning of the grade-level academic standards</li></ul>
<b>School and District Leaders</b>	<ul style="list-style-type: none"><li>• Monitor district- and/or school-wide trends in equitable opportunities to learn the academic standards across years, grades, buildings, and student groups;</li><li>• Identify professional development needs for continuous improvement.</li></ul>
<b>Educators</b>	<ul style="list-style-type: none"><li>• Gain a general sense of student understanding in relation to the grade-level concepts and skills defined in the standards for math, reading, and science;</li><li>• Identify strengths or gaps in curriculum, scope and sequence, and macro-level planning.</li></ul>
<b>Parents/Guardians and Families</b>	<ul style="list-style-type: none"><li>• Understand their student's opportunity and progress in learning grade-level standards; gain insight into the rigor of standards-based content their student engages with at school (in context with additional information from their school or teacher).</li></ul>

# Test Updates

- MCA IV / Alt MCA began for Science
  - Why?
  - What changed?
  - New indicators
    - Beginning, Intermediate, Meets, and Advanced

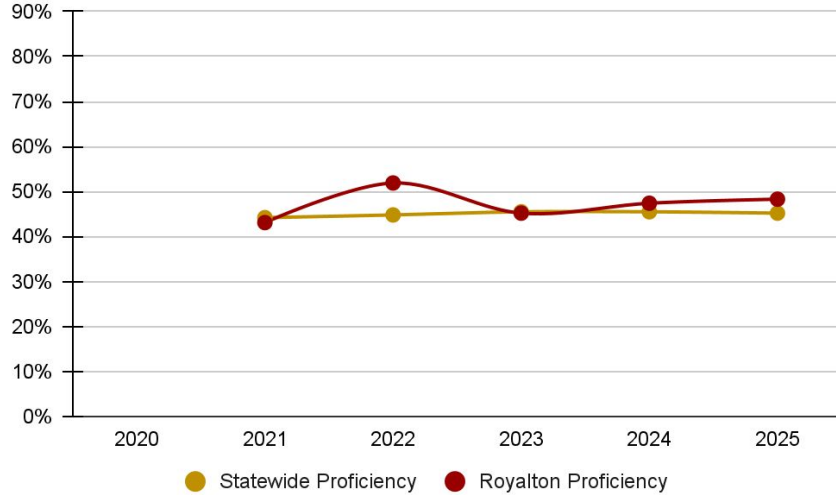
# District Results

(All students in grades tested in district)

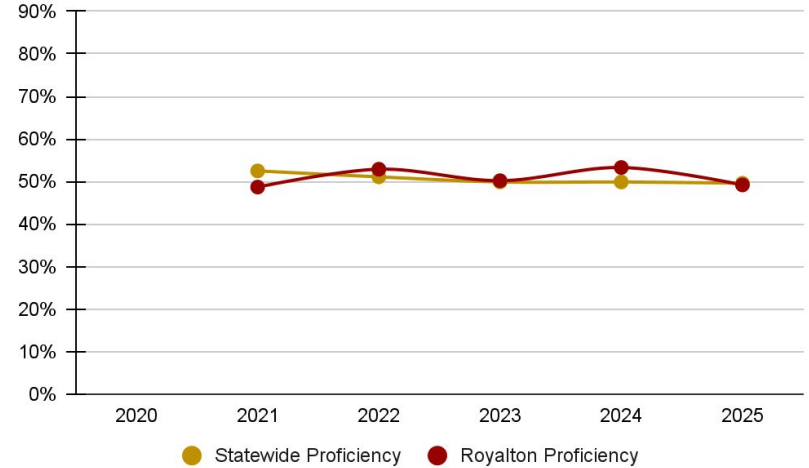
# ROYALTON DISTRICT

(all students tested- grades 3-8, 10 (reading only) and 11 (math only))

## MATH



## READING



	2020	2021	2022	2023	2024	2025
Statewide Proficiency		44.2	44.8	45.5	45.5	45.2
Royalton Proficiency		43.1	51.9	45.2	47.4	48.3

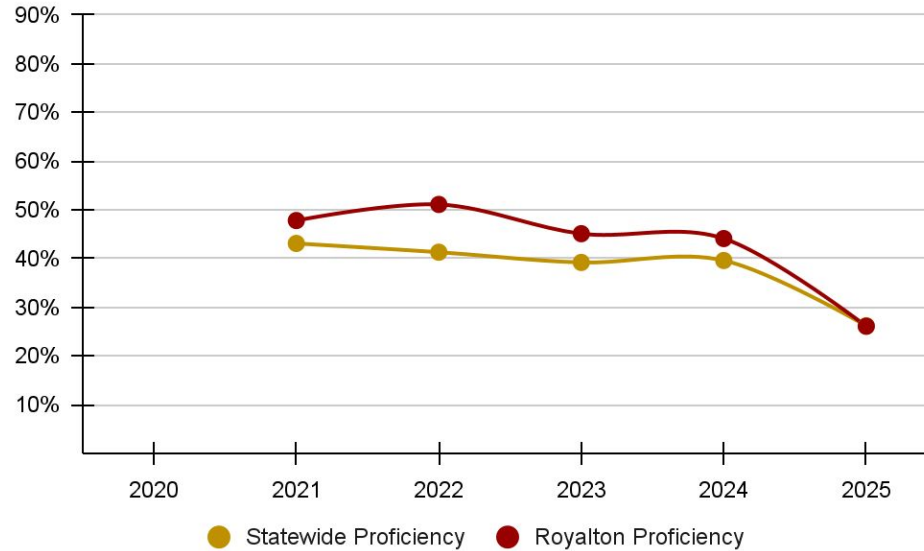
	2020	2021	2022	2023	2024	2025
Statewide Proficiency		52.5	51.1	49.9	49.9	49.6
Royalton Proficiency		48.7	52.9	50.2	53.3	49.2

# ROYALTON DISTRICT

(all students tested- GRADES 5, 8, 10)

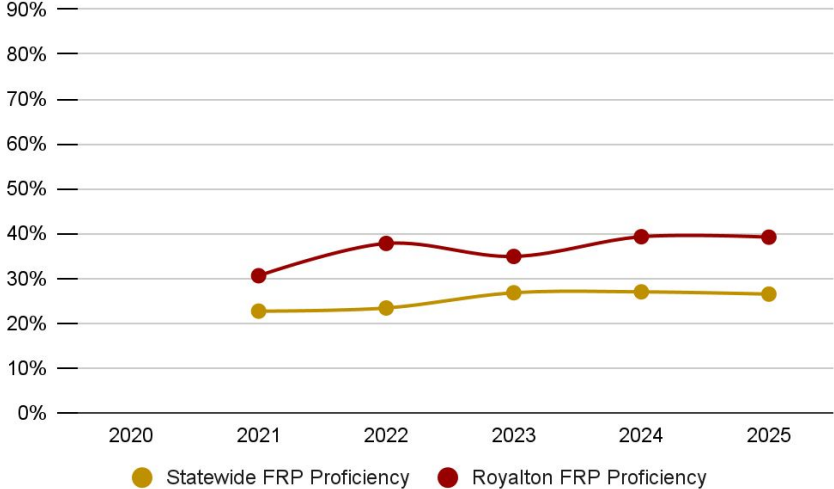
MCA IV / Alt MCA began for Science testing

## SCIENCE



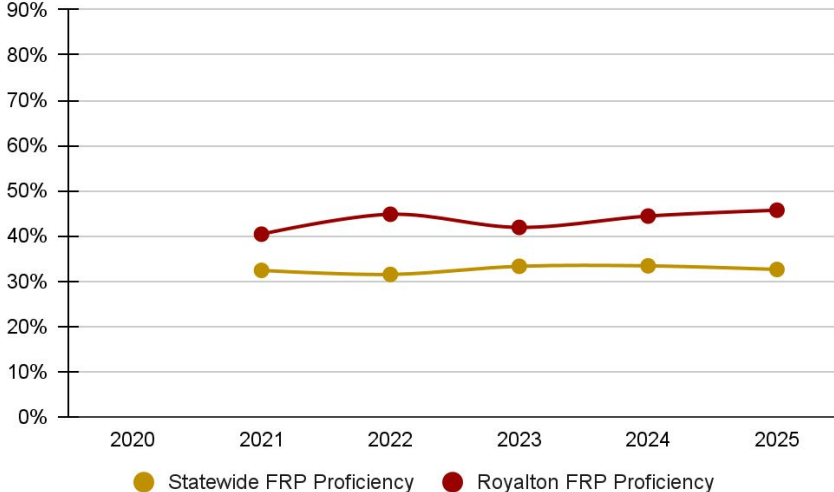
	2020	2021	2022	2023	2024	2025
Statewide Proficiency		43.1	41.3	39.2	39.6	26.2
Royalton Proficiency		47.8	51.1	45.1	44.1	26.1

# MATH- FRP (free/reduced)



	2020	2021	2022	2023	2024	2025
Statewide FRP Proficiency		22.7	23.4	26.8	27	26.5
Royalton FRP Proficiency		30.6	37.8	34.9	39.3	39.2

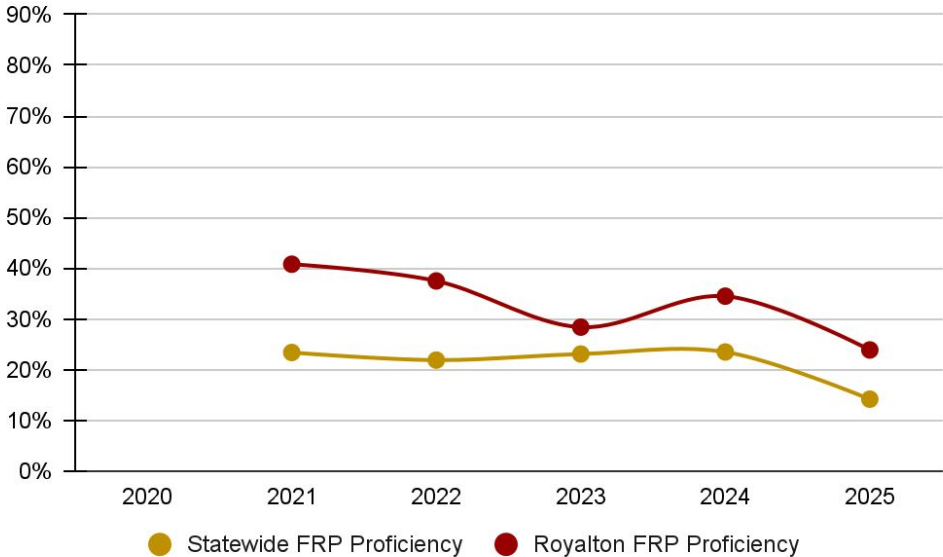
# Reading- FRP (free/reduced)



	2020	2021	2022	2023	2024	2025
Statewide FRP Proficiency		32.4	31.5	33.3	33.4	32.6
Royalton FRP Proficiency		40.4	44.8	41.9	44.4	45.7

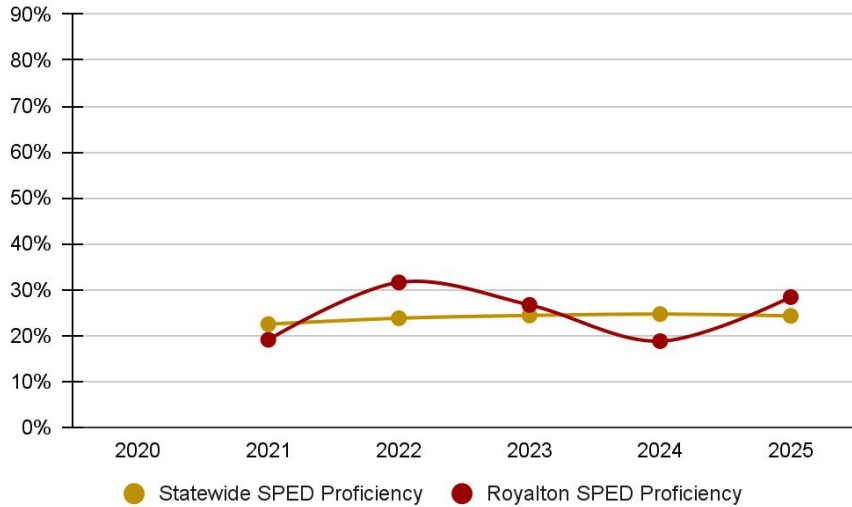
# Science- FRP (free/reduced)

MCA IV / Alt MCA began for Science testing



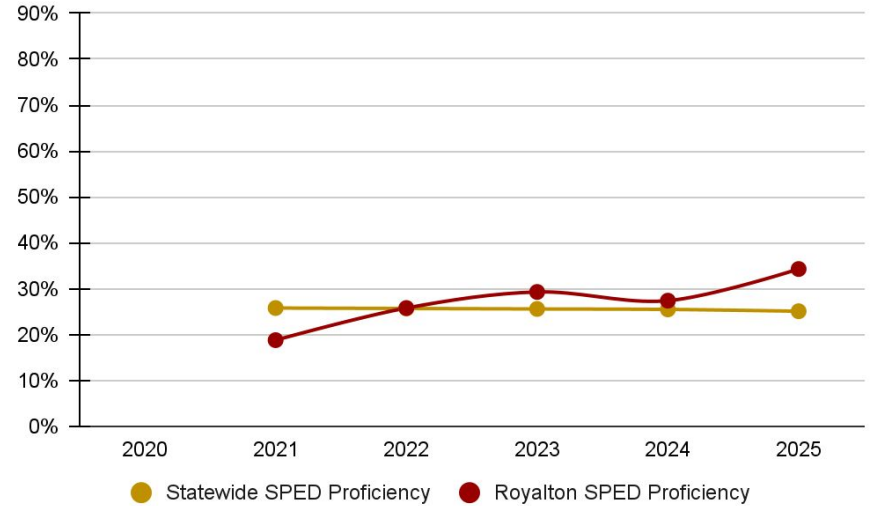
	2020	2021	2022	2023	2024	2025
Statewide FRP Proficiency		23.4	21.9	23.1	23.5	14.2
Royalton FRP Proficiency		40.8	37.5	28.4	34.5	23.9

# MATH- Special Education



	2020	2021	2022	2023	2024	2025
Statewide SPED Proficiency		22.5	23.8	24.4	24.7	24.3
Royalton SPED Proficiency		19.1	31.6	26.7	18.8	28.4

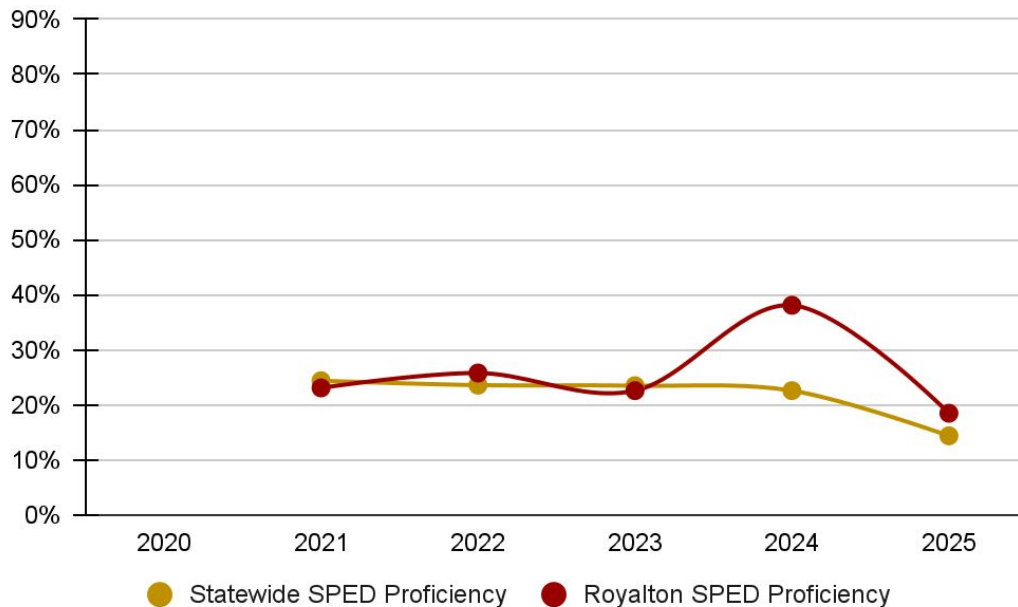
# READING- Special Education



	2020	2021	2022	2023	2024	2025
Statewide SPED Proficiency		25.8	25.7	25.6	25.5	25.1
Royalton SPED Proficiency		18.8	25.8	29.3	27.4	34.3

# SCIENCE- Special Education

MCA IV / Alt MCA began for Science testing



	2020	2021	2022	2023	2024	2025
Statewide SPED Proficiency		24.4	23.6	23.5	22.6	14.4
Royalton SPED Proficiency		23.1	25.8	22.6	38.1	18.5

# **Results by Grade**

**(Each year represents a different group of students)**

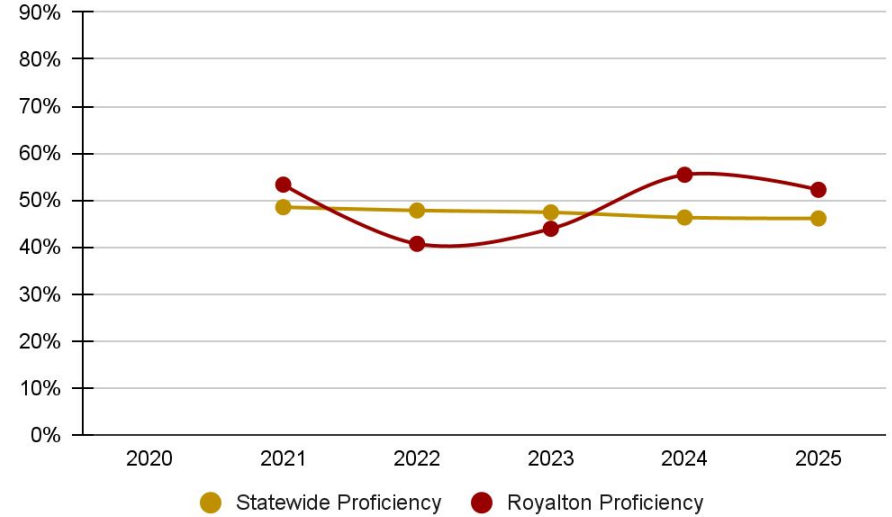
# GRADE 3

## MATH



	2020	2021	2022	2023	2024	2025
Statewide Proficiency		57	58.8	59.1	58.6	57.9
Royalton Proficiency		63.3	75.9	56.1	64.9	73.1

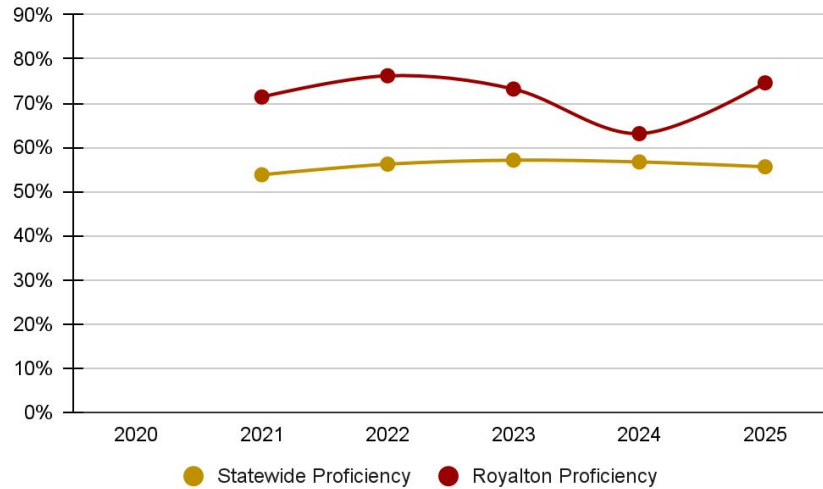
## READING



	2020	2021	2022	2023	2024	2025
Statewide Proficiency		48.5	47.8	47.4	46.3	46.1
Royalton Proficiency		53.3	40.7	43.9	55.4	52.2

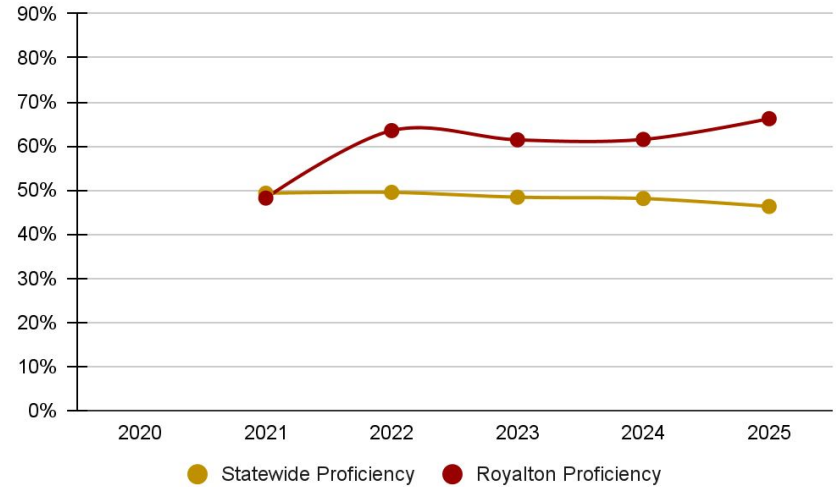
# GRADE 4

## MATH



	2020	2021	2022	2023	2024	2025
Statewide Proficiency		53.8	56.2	57.1	56.7	55.6
Royalton Proficiency		71.4	76.2	73.2	63.1	74.6

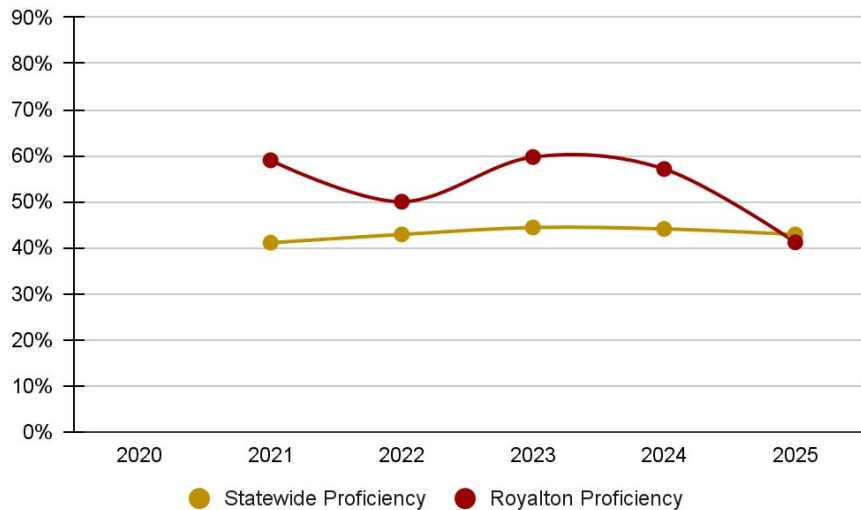
## READING



	2020	2021	2022	2023	2024	2025
Statewide Proficiency		49.3	49.5	48.4	48.1	46.3
Royalton Proficiency		48.2	63.5	61.4	61.5	66.2

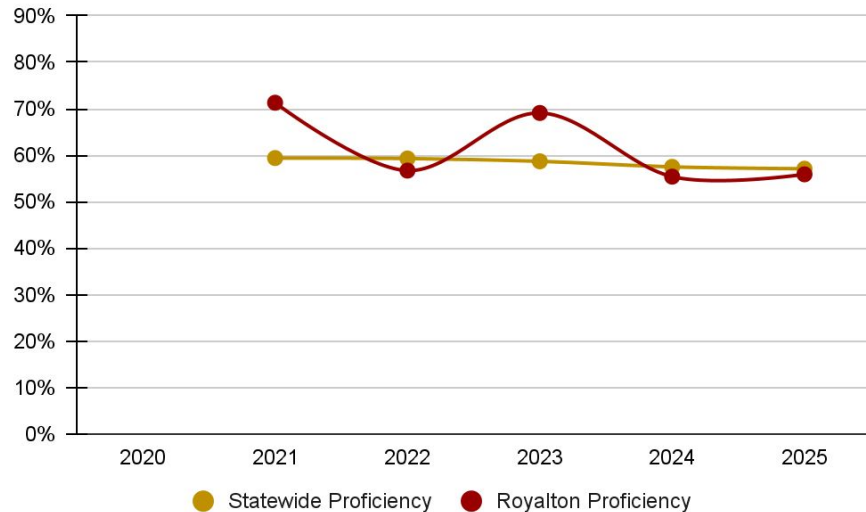
# GRADE 5

## MATH



	2020	2021	2022	2023	2024	2025
Statewide Proficiency		41.1	42.9	44.4	44.1	42.9
Royalton Proficiency		59.0	50.0	59.7	57.1	41.2

## READING

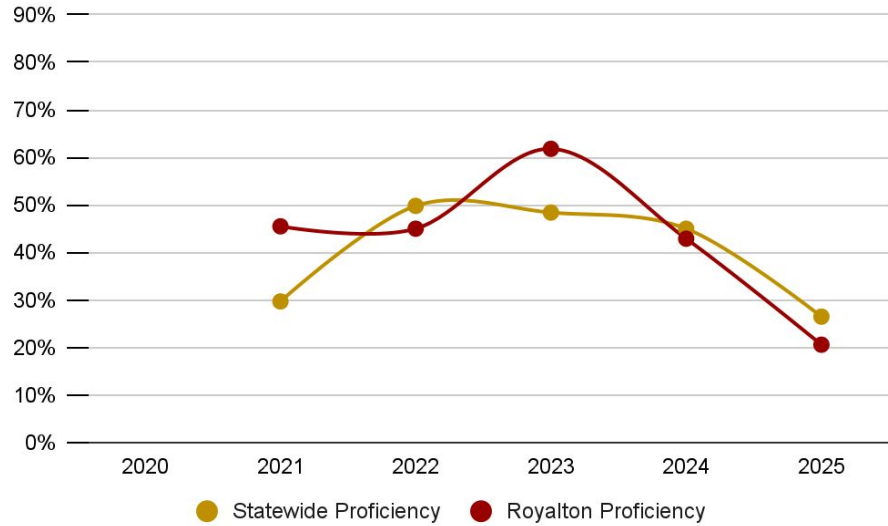


	2020	2021	2022	2023	2024	2025
Statewide Proficiency		59.4	59.3	58.7	57.5	57.1
Royalton Proficiency		71.3	56.7	69.1	55.4	55.9

# GRADE 5

MCA IV / Alt MCA began for Science testing

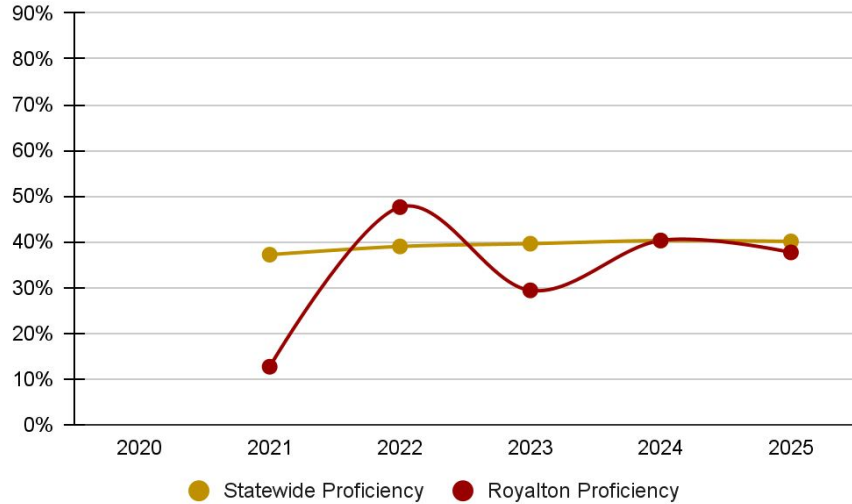
## SCIENCE



	2020	2021	2022	2023	2024	2025
Statewide Proficiency		29.7	49.8	48.4	45	26.5
Royalton Proficiency		45.5	45.0	61.8	42.9	20.6

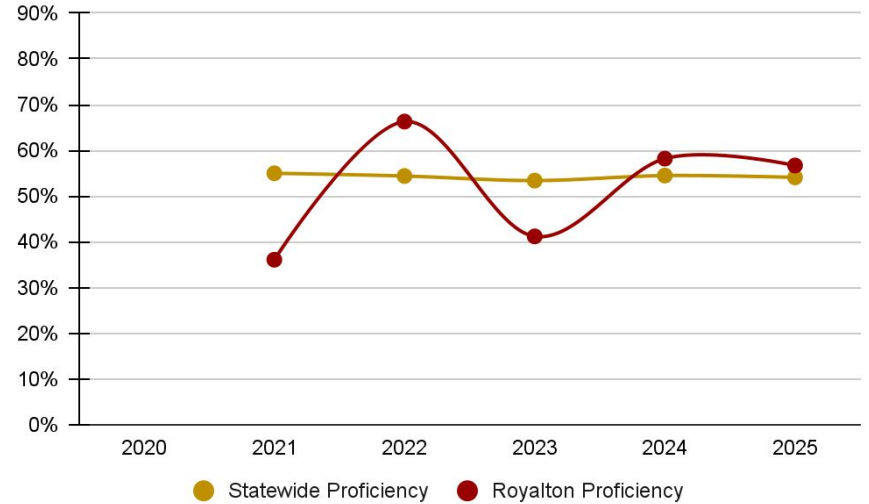
# GRADE 6

## MATH



	2020	2021	2022	2023	2024	2025
Statewide Proficiency		37.2	39.0	39.6	40.3	40.1
Royalton Proficiency		12.7	47.6	29.4	40.3	37.7

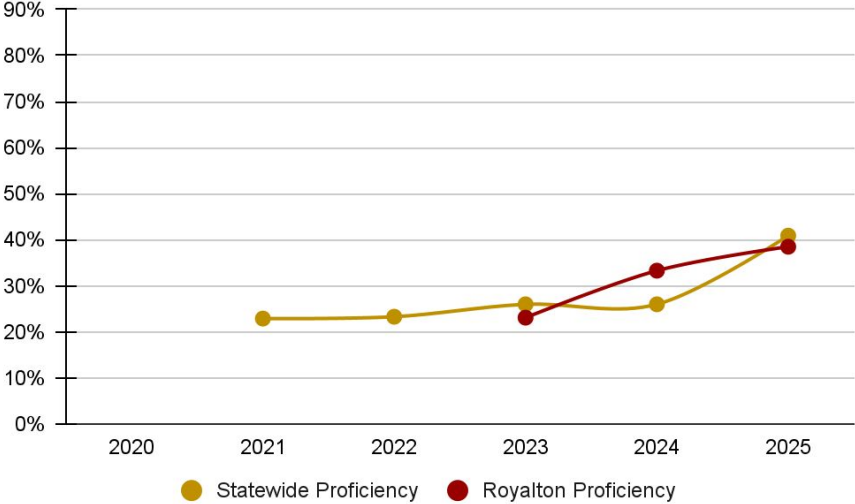
## READING



	2020	2021	2022	2023	2024	2025
Statewide Proficiency		55.0	54.4	53.4	54.5	54.1
Royalton Proficiency		36.1	66.3	41.2	58.2	56.7

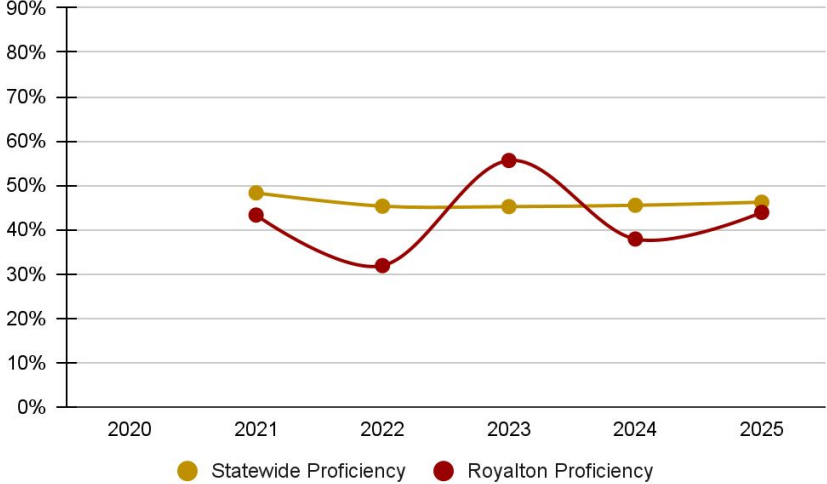
# GRADE 7

## MATH



	2020	2021	2022	2023	2024	2025
Statewide Proficiency		22.9	23.3	26.0	26	40.9
Royalton Proficiency				23.1	33.3	38.5

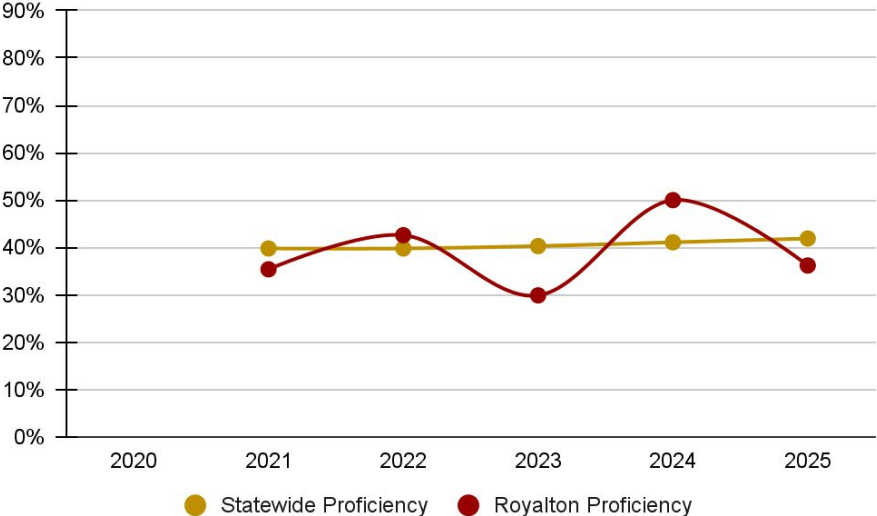
## READING



	2020	2021	2022	2023	2024	2025
Statewide Proficiency		48.3	45.3	45.2	45.5	46.2
Royalton Proficiency		43.3	31.9	55.6	37.9	43.9

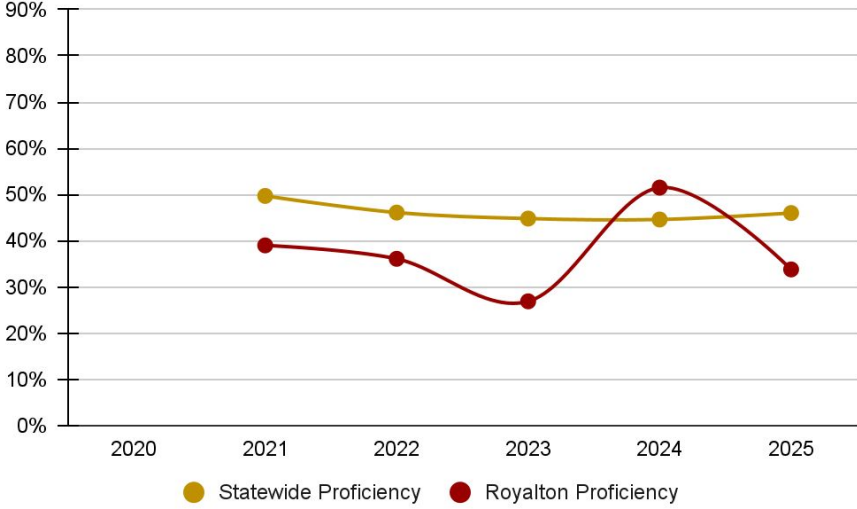
# GRADE 8

## MATH



	2020	2021	2022	2023	2024	2025
Statewide Proficiency		39.8	39.8	40.3	41.1	41.9
Royalton Proficiency		35.4	42.6	29.9	50	36.2

## READING

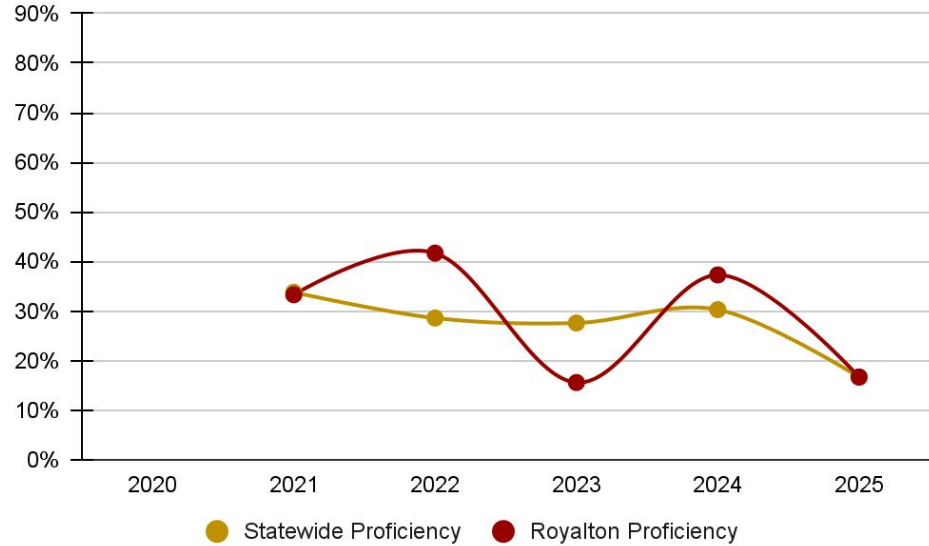


	2020	2021	2022	2023	2024	2025
Statewide Proficiency		49.7	46.1	44.8	44.6	46
Royalton Proficiency		39.0	36.1	26.9	51.5	33.8

# GRADE 8

MCA IV / Alt MCA began for Science testing

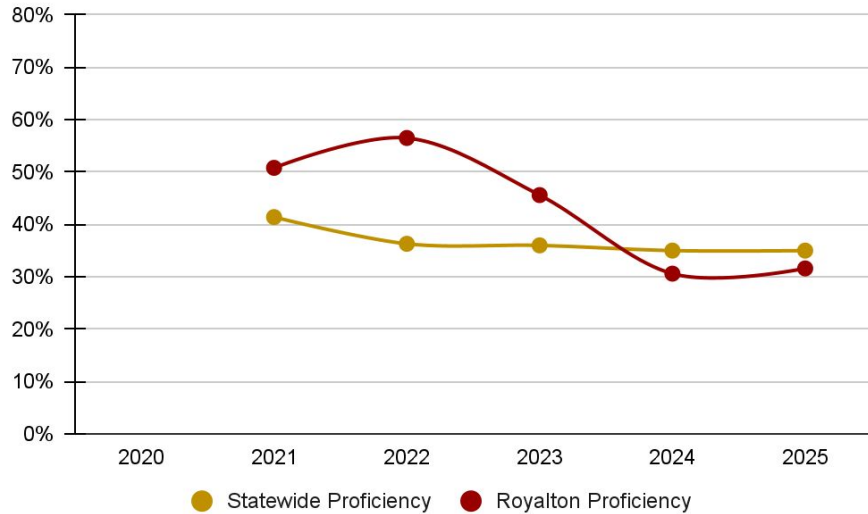
## SCIENCE



	2020	2021	2022	2023	2024	2025
Statewide Proficiency		33.8	28.6	27.6	30.3	16.7
Royalton Proficiency		33.3	41.7	15.6	37.3	16.7

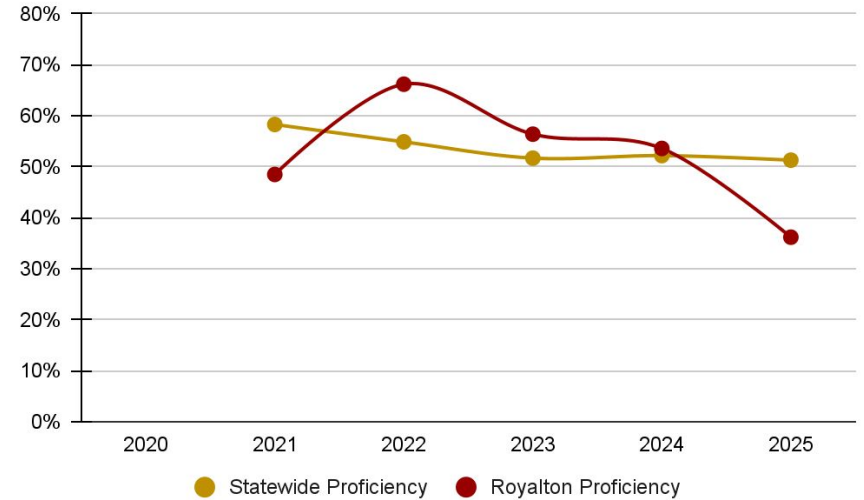
# GRADE 10/11

## MATH-GRADE 11



	2020	2021	2022	2023	2024	2025
Statewide Proficiency		41.4	36.3	36	35	35
Royalton Proficiency		50.8	56.5	45.6	30.6	31.6

## READING-GRADE 10

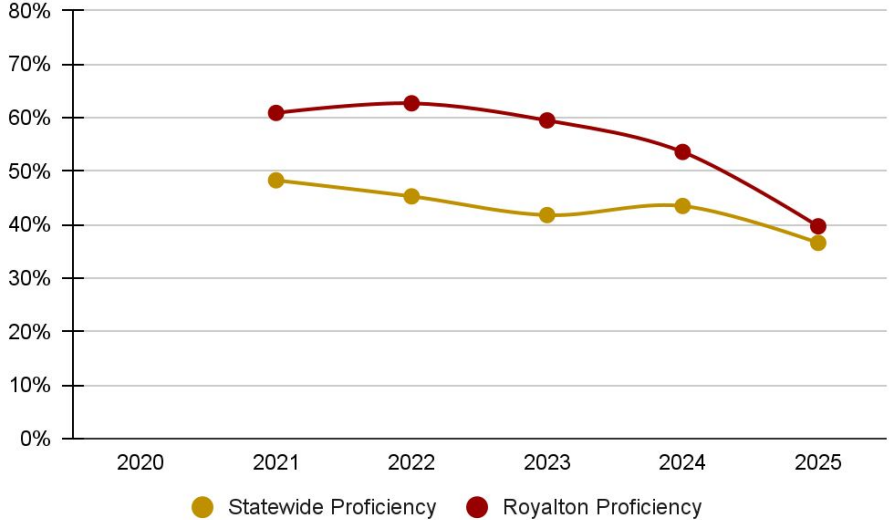


	2020	2021	2022	2023	2024	2025
Statewide Proficiency		58.3	54.9	51.7	52.2	51.3
Royalton Proficiency		48.5	66.2	56.4	53.6	36.2

# GRADE 10/11

MCA IV / Alt MCA began for Science testing

## SCIENCE-GRADE 10



	2020	2021	2022	2023	2024	2025
Statewide Proficiency		48.3	45.3	41.8	43.5	36.6
Royalton Proficiency		60.9	62.7	59.5	53.6	39.7



**Thank you!**



**ROYALTON**  
PUBLIC SCHOOLS

*Home of the Royals*

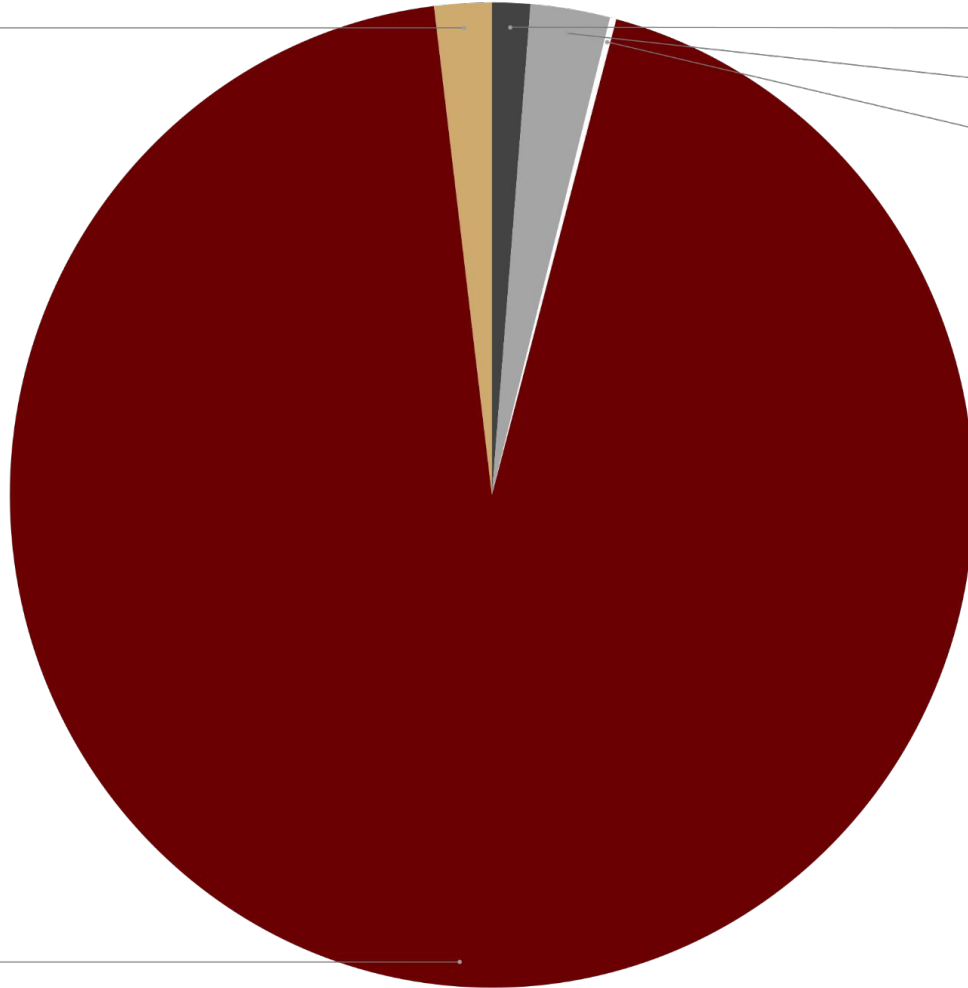
RESPECT · HONESTY · INTEGRITY · LEADERSHIP · ACCOUNTABILITY · SERVICE

# Comprehensive Achievement and Civic Readiness

2025-2026

# Who makes up our student population?

Two or more races  
1.9%



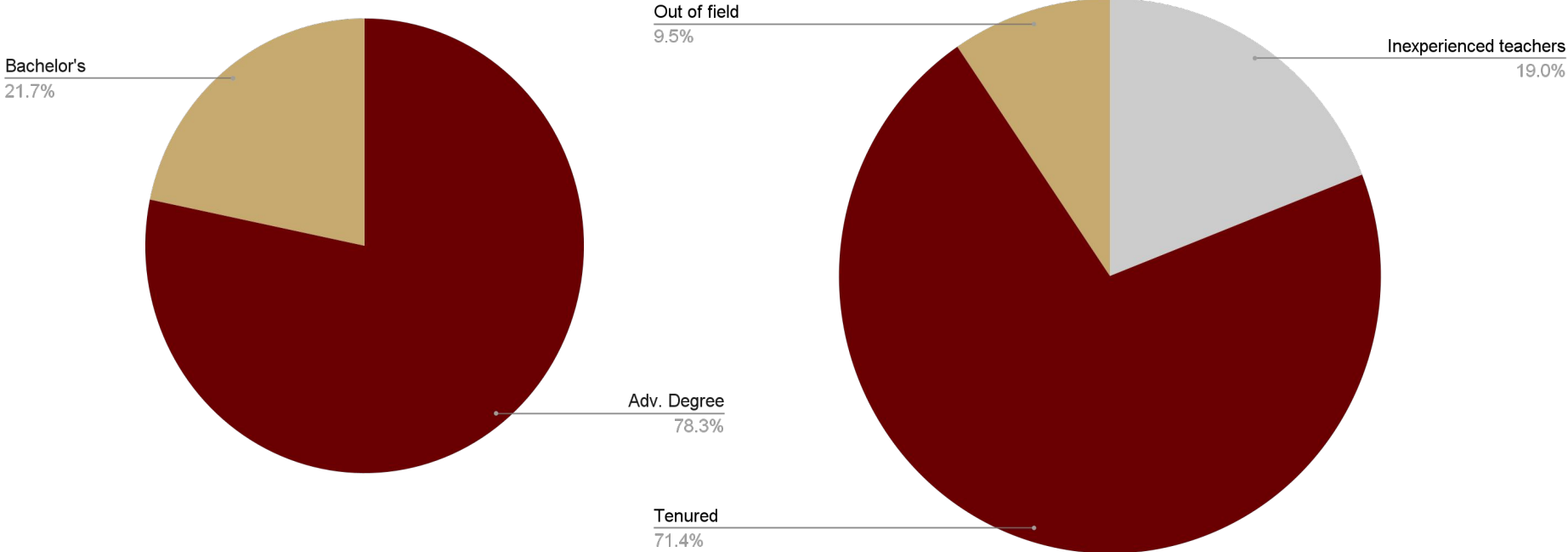
American Indian  
1.3%

Hispanic  
2.7%

Black  
0.2%

White  
93.9%

# Who makes up our teaching population?



**Ineffective:** defined as a teacher who is not meeting professional standards as defined in the local teacher development and evaluation system

**Inexperienced:** licensed teacher who has taught for three or fewer years

**Out of Field:** licensed teacher who is providing instruction in an area that they are not licensed in

**Tenured:** licensed teacher who has successfully completed a three-year probationary period

# Kindergarten Readiness

(All children are ready for school.)

## Goal 24-25

By the end of the 2024-2025 school year, **all** preschoolers in the 4-year-old program will achieve proficiency (score of 6.4 or greater) or one year's worth of growth in their social/emotional skills (Objective 1a-3b) as measured by the Preschool Assessment Data.

## Result

By the end of the 2024-2025 school year, **98%** of preschoolers in the 4-year-old program achieved proficiency (a score of 6.4 or greater) or one year's worth of growth in their social/emotional skills (Objective 1a-3b) as measured by the Preschool Assessment Data.

## Goal Recommendation for 25-26

By the end of the 2025-2026 school year, **all** preschoolers in the 4-year-old program will achieve proficiency (score of 6.4 or greater) or one year's worth of growth in their social/emotional skills (Objective 1a-3b) as measured by the Preschool Assessment Data.

# Closing the Achievement Gap

(All racial and economic achievement gaps between students are closed.)

## Goal 24-25

The percent of students receiving special education services at Royalton Public Schools who 'Meets' or 'Exceeds' the standards in reading as measured by MCA/MTAS will be above **50%**.

## Result

The percent of students receiving special education services at Royalton Public Schools who 'Meets' or 'Exceeds' the standards in reading as measured by MCA/MTAS was **34.3%**.

State: **25.1%**

## Goal recommendation for 25-26

The percent of students receiving special education services at Royalton Public Schools who 'Meets' or 'Exceeds' the standards in reading as measured by MCA/MTAS will be above **50%**.

# College and Career Ready

(All students are ready for career and college.)

## Goal 24-25

By the time of graduation, **50%** of Seniors will develop a post-graduation plan demonstrating career and college readiness and present it to a graduation committee in the spring of 2025 (2nd year of pilot).

## Result

By the time of graduation, **66%** of Seniors developed a post-graduation plan demonstrating career and college readiness that they presented to the graduation committee in the spring of 2025 (2nd year of pilot).

## Goal recommendation for 25-26

By the time of graduation, **50%** of Seniors will develop a post-graduation plan demonstrating career and college readiness and present it to a graduation committee in the spring of 2026.

# Graduation Rates

(All students graduate from high school.)

## Goal 24-25

All students who are eligible to graduate at Royalton Public Schools in four years will remain above **90%**.

## Result

The percent of students who successfully graduated in four years was **93.3%**.

State: **84.2%**

## Goal Recommendation for 25-26

All students who are eligible to graduate at Royalton Public Schools in four years will remain above **90%**.

# Lifelong Learning

(NEW FOR 24-25: Prepare students to be lifelong learners. )

## Goal 24-25

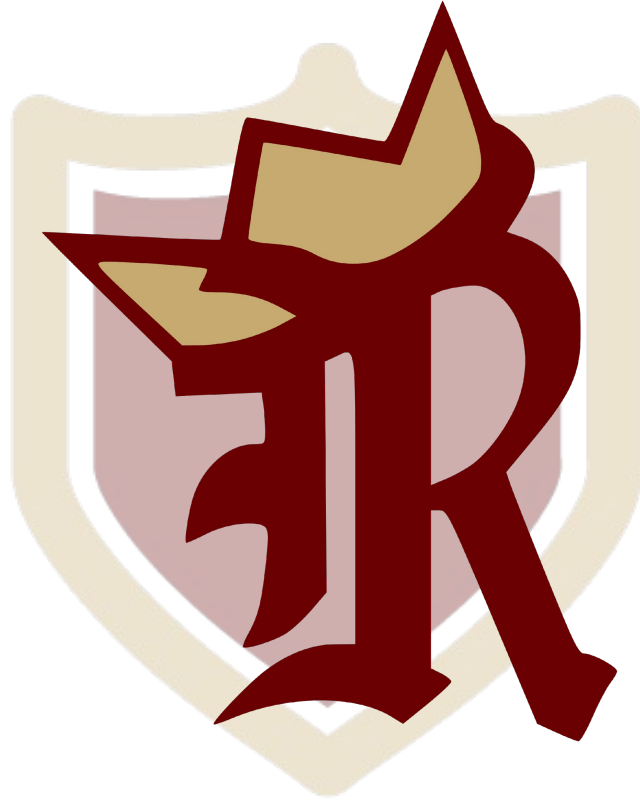
All students will participate in an elective and/or enrichment opportunity that promotes lifelong learning as measured by student participation data.

## Result

**74.4%** of students participated in an elective and/or enrichment opportunity that promotes lifelong learning as measured by student participation data.

## Goal Recommendation for 25-26

All students will participate in an elective and/or enrichment opportunity that promotes lifelong learning as measured by student participation data.



**Thank you!**

# ISD #485

December 8, 2025

## Resolution Accepting Donations

\_\_\_\_\_ introduced the following resolution and moved its adoption.

Whereas, Minnesota Statute 123B.02, Subd. 6 provides: “The board may receive, for the benefit of the district, bequests, donations, or gifts for any proper purpose and apply the same to the purpose designated. On that behalf, the board may act as trustee of any trust created for the benefit of the district, or for the benefit of pupils thereof, including trusts created to provide pupils of the district with advanced education after completion of high school, in the advancement of education.”; and

Whereas, Minnesota Statute 456.03 provides: “Any city, county, school district, or town may accept a grant or devise of real or personal property and maintain such property for the benefit of its citizens in accordance with the terms prescribed by the donor. Nothing herein shall authorize such acceptance or use for religious or sectarian purposes. Every such acceptance shall be by resolution of the governing body adopted by a two-thirds majority of its members, expressing such terms in full.”; and

Whereas, every such acceptance shall be by resolution of the governing body adopted by a two-thirds majority of its members, expressing such terms in full;

THEREFORE, BE IT RESOLVED, that the School Board of ISD #485, Royalton Public Schools gratefully accepts the following donations as identified below:

Donor/Grantor	Donation/Grant	Designated Purpose
Royalton Fire Relief	\$25,000	T-Mobile Vote Match
LBT Concrete	\$25,000 Concrete/Labor	Football Field
Keystone Design	Labor: Planning/Design	Football Field
Tanner Lamser Groundsman	\$10,000 in Labor	Football Field
Nemeth Orthodontics	100 Reusable Water Bottles	Preschool Students

The motion for the for the adoption of the preceding resolution was duly seconded by:

\_\_\_\_\_, and upon the vote taken thereon, the following voted in favor

thereof: \_\_\_\_\_

And the following voted against the same: \_\_\_\_\_

Abstained: \_\_\_\_\_.

Whereupon, said resolution was declared duly adopted by the School Board of Independent School District #485 on this 11th day of August 2025, Royalton, Minnesota.

By: \_\_\_\_\_ By: \_\_\_\_\_  
Chair Clerk

## October 2025 MSBA Policy Updates-December 8. 2025 Board Meeting

Agenda Item	Technical Changes	Substantive Changes	Notes
417: Chemical Use and Abuse	X		Removes duplicative phrase in Art. IV. C.2; updates a cross reference
519: Interviews of Students by Outside Agencies	X		Add a phrase from Minn. Stat. 260E.22, Subd. 2
601: School District Curriculum and Instructional...	X		Deletes reference to World's Best Workforce
616: School District Accountability	X		Removes outdated language in Art. IV. C.2
621: Literacy and the Read Act	X		Add statutory reference to Art. IX.A
709: Student Transportation Safety Policy	X		Removes "handicapping condition" in Art. VIII.C and D
712: Video Surveillance other than on Buses		X	Changes 'Surveillance' to 'recording' per MSBA's attorneys' recommendation; clarifies video recording rule in Art.II.A.3