

**KILLDEER PUBLIC SCHOOL BOARD  
REGULAR MEETING  
BOARD ROOM  
WEDNESDAY, NOVEMBER 8, 2023, 5:30 PM**



**AGENDA**

1. Call to Order
  - A. Pledge of Allegiance
2. Approval of Agenda
3. Public Comment
4. Consent Agenda
  - A. Minutes from October 11, 2023 Regular Meeting and October 18, 2023 Strategic Planning Meeting
  - B. Prepaid Bills

**Detail Check Register**

Posted; Batch Description 4 Records Selected; Fund Number 01, 03, 04

Checking Account: 1

Fund 01

Check Number:	Check Type:	Check Date:	Vendor:		Check Total:
45874	Check	10/18/2023	ACMETOOL	ACME TOOLS	8,712.00
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
20231018	10/18/2023	ELEM-01415	ELLIS 16 In Vertical Band Saw	01 000 000 310 1000 731	3,811.81
20231018	10/18/2023	ELEM-01415	Stock Stand with Micro-Gauge 2 Roller	01 000 000 310 1000 731	292.21
20231018	10/18/2023	ELEM-01415	ELLIS Blade 10'X1"x.037" Bi-Metal	01 000 000 310 1000 731	99.98
20231018	10/18/2023	ELEM-01415	SAWSTOP 10 in 3 HP Cabinet Table Saw	01 000 000 310 1000 731	3,675.00
20231018	10/18/2023	ELEM-01415	SAWSTOP Dust Collection	01 000 000 310 1000 731	289.00
20231018	10/18/2023	ELEM-01415	SAWSTOP Industrial Saw Mobile Base	01 000 000 310 1000 731	445.00
20231018	10/18/2023	ELEM-01415	SAWSTOP Table Saw Brake Cartridge	01 000 000 310 1000 731	99.00
45875	Check	10/18/2023	ADVBUS	ADVANCED BUSINESS METHODS	2,499.81
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
AR1711959	10/18/2023	POELEM-01692	COPIER SPLIT	01 000 000 110 1000 610	199.99
AR1711959	10/18/2023	POELEM-01692	COPIER SPLIT	01 000 000 120 1000 611	1,149.91
AR1711959	10/18/2023	POELEM-01692	COPIER SPLIT	01 000 000 130 1000 611	374.97
AR1711959	10/18/2023	POELEM-01692	COPIER SPLIT	01 000 000 140 1000 611	774.94
45876	Check	10/18/2023	AH	AH INC.	5,796.51
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
20230918002	10/18/2023	POELEM-01698	REPLACE CONTROL TRANSFORMER AND FUSE IN	03 000 000 000 4220 435	1,543.68
54971BUS	10/18/2023	POELEM-01664	REPAIRS BUSES 406,420,412,417,418,407,41	01 000 000 000 2700 673	4,252.83
45877	Check	10/18/2023	AIRGAS	AIRGAS USA, LLC	356.91
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
5502276415	10/18/2023	POELEM-01651	LARGE ARGON	01 000 000 310 1000 611	356.91
45878	Check	10/18/2023	AMDAK	AMDAK PRODUCTIONS, LLC	1,423.00
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
1741	10/18/2023	POELEM-01681	PHOTOS OF NEW HIGH SCHOOL	01 000 000 000 2310 810	1,423.00
45879	Check	10/18/2023	BOSCH	BOSCH LUMBER COMPANY	1,690.68
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
20231018	10/18/2023	POELEM-01669	CDX PLYWOOD, PINE BOARD	01 000 000 310 1000 611	1,690.68
45880	Check	10/18/2023	CITYOF	CITY OF KILLDEER	5,532.18
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
20231018	10/18/2023	POELEM-01645	WATER PORTABLES	01 000 000 000 2600 411	60.16
20231018	10/18/2023	POELEM-01645	WATER GRADE SCHOOL	01 000 000 000 2600 411	867.01
20231018	10/18/2023	POELEM-01645	WATER GYM	01 000 000 000 2600 411	121.17
20231018	10/18/2023	POELEM-01645	WATER 1415 HIGH ST NW	01 000 000 000 2600 411	2,978.70
20231018	10/18/2023	POELEM-01645	WATER 101 HIGH ST NW	01 000 000 000 2600 411	308.14
20231018	10/18/2023	POELEM-01645	GARBAGE PORTABLES	01 000 000 000 2600 421	57.00
20231018	10/18/2023	POELEM-01645	GARBAGE 101 HIGH ST NW	01 000 000 000 2600 421	1,140.00

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<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
45881	Check	10/18/2023	COLE	COLE PAPERS INC.	1,834.87
20231018	10/18/2023	POELEM-01676	NAPKIN RECEPTACLE LINERS, FLOOR CLEANER,	01 000 000 000 2600 611	700.86
20231018	10/18/2023	POELEM-01676	FLOOR CLEANER	01 000 000 000 2600 611	195.82
20231018	10/18/2023	POELEM-01676	AIR FRESHENERS	01 000 000 000 2600 611	80.87
20231018	10/18/2023	POELEM-01676	CAN LINERS, D BATTERIES, TOILET BOWL CLE	01 000 000 000 2600 611	857.32
45882	Check	10/18/2023	CONSOLTEL	CONSOLIDATED TELECOM INC	115.00
132532	10/18/2023	POELEM-01688	PHONE SYSTEM NOT UPDATING	03 000 000 000 4220 435	115.00
45883	Check	10/18/2023	COTTMAL	MALINDA COTTON	240.23
20231018	10/18/2023	ELEM-01406	TRAVEL	01 000 000 120 1000 580	174.23
20231018	10/18/2023	ELEM-01406	3 DINNERS	01 000 000 120 1000 580	66.00
45884	Check	10/18/2023	DAKDUST	DAKOTA DUST-TEX, INC.	704.32
20231018	10/18/2023	POELEM-01668	MATS 0793162	01 000 000 000 2600 435	205.91
20231018	10/18/2023	POELEM-01668	MATS 0794626	01 000 000 000 2600 435	205.91
20231018	10/18/2023	POELEM-01668	MATS 0793163	01 000 000 000 2600 435	146.25
20231018	10/18/2023	POELEM-01668	MATS 0794627	01 000 000 000 2600 435	146.25
45885	Check	10/18/2023	DOESAR	SARAH DOE	44.00
20231018	10/18/2023	ELEM-01486	NDMTSS in Jamestown on Sept 18-20	01 082 000 298 1000 580 2023	44.00
45886	Check	10/18/2023	EDUTECH	EDUTECH	80.00
7683	10/18/2023	POELEM-01694	PS PREPARE TO SCHEDULE RETURNEES 22-23	01 000 000 000 2210 300	20.00
7683	10/18/2023	POELEM-01694	POWERSCHOOL CLEAN DATA IS GOOD DATA - DI	01 000 000 000 2310 810	20.00
7683	10/18/2023	POELEM-01694	POWERSCHOOL CLEAN DATA IS GOOD DATA - WA	01 000 000 000 2310 810	20.00
7954	10/18/2023	POELEM-01683	CTE/CRP PS PT PRO STANDARDS GRADEBOOK 23	01 000 000 000 2210 300	20.00
45887	Check	10/18/2023	ELITECAB	ELITE CABINETS & BUILDING SUPPLY	622.47
INV57524	10/18/2023	POELEM-01670	SCREW DRIVER SET	01 000 000 000 2600 611	386.96
INV57524	10/18/2023	POELEM-01670	CASTER W/BRAKE	01 000 000 310 1000 611	118.32
INV57524	10/18/2023	POELEM-01670	SCREWS, SANDING DISC, UFINE WET SANDPAPE	01 000 000 310 1000 611	117.19

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45888	Check	10/18/2023	ENERGYTECH	ENERGY TECH SYSTEMS, INC.	939.27
33021	10/18/2023	POELEM-01696	BYPASS DAMPER ISN'T WORKING PROPERLY	01 000 000 000 2600 450	939.27
45889	Check	10/18/2023	FLOOR	FLOOR TO CEILING CARPET ONE	1,108.00
CG304793	10/18/2023	POELEM-01653	NEW SHADES IN BOARDROOM WINDOW	03 000 000 000 4220 435	1,108.00
45890	Check	10/18/2023	FORUCOMM	FORUM COMMUNICATIONS COMPANY	174.04
20231018	10/18/2023	POELEM-01649	MEETING MINUTES	01 000 000 000 2500 540	174.04
45891	Check	10/18/2023	FOURSEASO	FOUR SEASONS TROPHIES	448.21
4232	10/18/2023	ELEM-01432	Rock, Paper scissors trophy	01 000 000 000 2210 611	23.25
4315	10/18/2023	HS-00850	2x8 graphite/white name signs	01 000 000 140 2410 611	424.96
45892	Check	10/18/2023	HARLOWBIS	HARLOW'S BUS SALES, INC - BISMARCK	805.79
20231018	10/18/2023	POELEM-01662	RED BRAKE LENS	01 000 000 000 2700 673	138.92
20231018	10/18/2023	POELEM-01662	BELT	01 000 000 000 2700 673	282.78
20231018	10/18/2023	POELEM-01662	STARTER SWITCH, DOOR SWITCH, EMERGENCY H	01 000 000 000 2700 673	291.36
20231018	10/18/2023	POELEM-01662	LIGHT DIR AMBER LENS BUS 418	01 000 000 000 2700 673	92.73
45893	Check	10/18/2023	HARRJAN	JANIS HARRIS	306.54
20231018	10/18/2023	HS-00909	Roundtrip milage to Jamestown-MTSS	01 082 000 298 1000 580 2023	306.54
45894	Check	10/18/2023	HELFLASH	ASHLYNN HELFRICH	62.00
20231018	10/18/2023	ELEM-01430	Breakfast	01 082 000 298 1000 580 2023	18.00
20231018	10/18/2023	ELEM-01430	Dinner	01 082 000 298 1000 580 2023	44.00
45895	Check	10/18/2023	HIGHPLATEC	HIGH PLAINS TECHNOLOGY, INC	156.25
57089	10/18/2023	POELEM-01667	SOFTWARE UPDATE ON PHONE SYSTEM	03 000 000 000 4220 435	156.25
45896	Check	10/18/2023	HOTLUNCH	HOT LUNCH ACCOUNT	1,057.50
20231018	10/18/2023	POELEM-01685	MILK REIMBURSEMENT - SEPT.2023	01 000 000 110 1000 610	315.50
20231018	10/18/2023	POELEM-01685	MILK REIMBURSEMENT - SEPT.2023	01 000 000 120 1000 611	742.00
45897	Check	10/18/2023	JWPEPPER	JW PEPPER & SON, INC	515.19

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20231018	10/18/2023	HS-00935	music	01 000 000 140 1000 612	157.08	
20231018	10/18/2023	HS-00935	music	01 000 000 140 1000 612	55.98	
20231018	10/18/2023	HS-00935	music	01 000 000 140 1000 612	25.00	
20231018	10/18/2023	HS-00935	music	01 000 000 140 1000 612	25.00	
365685876	10/18/2023	HS-00924	music	01 000 000 140 1000 612	60.00	
365708485	10/18/2023	HS-00936	music	01 000 000 140 1000 612	51.99	
365708485	10/18/2023	HS-00936	music	01 000 000 140 1000 612	123.74	
365708485	10/18/2023	HS-00936	music	01 000 000 140 1000 612	16.40	
<b>Check Number: 45898</b>						
Check Type: Check		Check Date: 10/18/2023		Vendor: KILLFFA	KILLDEER FFA	Check Total: 234.24
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
20231018	10/18/2023	HS-00868	Advisor meal reimbursement	01 000 000 310 1000 580	234.24	
<b>Check Number: 45899</b>						
Check Type: Check		Check Date: 10/18/2023		Vendor: KLATMA	MACINDA KLATT	Check Total: 210.88
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
20231018	10/18/2023	HS-00894	Walmart FCS SUPPLIES FOR CLASS	01 000 000 140 1000 611	210.88	
<b>Check Number: 45900</b>						
Check Type: Check		Check Date: 10/18/2023		Vendor: KLEEKAR	KARTER KLEEMAN	Check Total: 66.00
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
20231018-0001	10/18/2023	HS-00920	Dinner September 18	01 082 000 298 1000 580 2023	22.00	
20231018-0001	10/18/2023	HS-00920	Dinner September 19	01 082 000 298 1000 580 2023	22.00	
20231018-0001	10/18/2023	HS-00920	Dinner September 20	01 082 000 298 1000 580 2023	22.00	
<b>Check Number: 45901</b>						
Check Type: Check		Check Date: 10/18/2023		Vendor: KUKLPAM	PAMLA KUKLA	Check Total: 66.00
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
20231018	10/18/2023	HS-00907	Dinner Sept 18	01 082 000 298 1000 580 2023	22.00	
20231018	10/18/2023	HS-00907	Dinner - Sept 19	01 082 000 298 1000 580 2023	22.00	
20231018	10/18/2023	HS-00907	Dinner - Sept 20	01 082 000 298 1000 580 2023	22.00	
<b>Check Number: 45902</b>						
Check Type: Check		Check Date: 10/18/2023		Vendor: LINDE	LINDE GAS & EQUIPMENT INC.	Check Total: 73.00
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
38676381	10/18/2023	POELEM-01677	NITROGEN LIQUID DEWAR FILL-WEST	01 000 000 140 1000 611	73.00	
<b>Check Number: 45903</b>						
Check Type: Check		Check Date: 10/18/2023		Vendor: MENARDSDIC	MENARDS DICKINSON	Check Total: 129.00
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
35874	10/18/2023	POELEM-01648	8' FG STEP LADDER	01 000 000 000 2600 611	129.00	
<b>Check Number: 45904</b>						
Check Type: Check		Check Date: 10/18/2023		Vendor: NARDINIFIR	NARDINI FIRE EQUIPMENT	Check Total: 453.00
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
IV00259973	10/18/2023	POELEM-01665	DISPATCH AND COMPLIANCE, RESTAURANT ONE	01 000 000 000 2600 450	453.00	
<b>Check Number: 45905</b>						
Check Type: Check		Check Date: 10/18/2023		Vendor: NDBCI	ND BCI	Check Total: 41.25
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
20231018	10/18/2023	ELEM-01471	BACKGROUND CKS	01 000 000 000 2500 330	41.25	

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<b>Checking Account: 1</b>		<b>Fund 01</b>					
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>		
Check Number: 45906	Check Type: Check	Check Date: 10/18/2023	Vendor: NDBCI	ND BCI	Check Total:		41.25
20231018-0001	10/18/2023	ELEM-01472	BACKGROUND CKS	01 000 000 000 2500 330	41.25		
Check Number: 45907	Check Type: Check	Check Date: 10/18/2023	Vendor: NDBCI	ND BCI	Check Total:		41.25
20231018-0002	10/18/2023	ELEM-01473	BACKGROUND CKS	01 000 000 000 2500 330	41.25		
Check Number: 45908	Check Type: Check	Check Date: 10/18/2023	Vendor: NDBCI	ND BCI	Check Total:		41.25
20231018-0003	10/18/2023	ELEM-01474	BACKGROUND CKS	01 000 000 000 2500 330	41.25		
Check Number: 45909	Check Type: Check	Check Date: 10/18/2023	Vendor: NDBCI	ND BCI	Check Total:		41.25
20231018-0004	10/18/2023	ELEM-01475	BACKGROUND CKS	01 000 000 000 2500 330	41.25		
Check Number: 45910	Check Type: Check	Check Date: 10/18/2023	Vendor: NDCEL	NDCEL	Check Total:		600.00
35905	10/18/2023	HS-00916	Instructional Leadership 2023-2024 - Ins	01 000 000 140 2410 430	600.00		
Check Number: 45911	Check Type: Check	Check Date: 10/18/2023	Vendor: NDCENTER	ND CENTER FOR DISTANCE EDUCATION	Check Total:		1,036.00
20231018	10/18/2023	HS-00847	ORD-13926-W7X2L7 Language Arts 9, First	01 000 000 140 1000 810	259.00		
C00841	10/18/2023	HS-00835	Middle School Health (MPH4091B)	01 000 000 130 1000 810	259.00		
C00841	10/18/2023	HS-00835	Middle School Health (MPH4091B)	01 000 000 130 1000 810	259.00		
C00841	10/18/2023	HS-00835	Middle School Health (MPH4091B)	01 000 000 130 1000 810	259.00		
Check Number: 45912	Check Type: Check	Check Date: 10/18/2023	Vendor: NDHORIZON	ND HORIZONS	Check Total:		20.00
20231018	10/18/2023	POELEM-01690	2024 CALENDAR	01 000 000 000 2222 650	20.00		
Check Number: 45913	Check Type: Check	Check Date: 10/18/2023	Vendor: NDSOS	ND SMALL ORGANIZED SCHOOLS	Check Total:		470.00
20231018	10/18/2023	POELEM-01679	ONLINE BUS DRIVERS TRAINING-JUSTIN HARDE	01 000 000 000 2700 330	20.00		
20231018-0001	10/18/2023	POELEM-01693	23-24 MEMBERSHIP DUES	01 000 000 000 2310 810	450.00		
Check Number: 45914	Check Type: Check	Check Date: 10/18/2023	Vendor: NELSON	NELSON INTERNATIONAL	Check Total:		1,576.91
R10400994701	10/18/2023	POELEM-01691	REPAIRS ON BUS 411. BUS DOES NOT START	01 000 000 000 2700 673	1,530.83		
X10403976601	10/18/2023	POELEM-01663	BELT-POLY 8 RIBS BUS 407	01 000 000 000 2700 673	46.08		
Check Number: 45915	Check Type: Check	Check Date: 10/18/2023	Vendor: NUVENTO	NUVENTO	Check Total:		159.50
NUV_220793	10/18/2023	POELEM-01678	EDUHEALTH VER 3 - OCT 2023	01 000 000 200 2835 810	159.50		

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**Checking Account:** 1

**Fund 01**

Check Number	Check Type	Check Date	Vendor		Check Total
45916	Check	10/18/2023	ONEBEAT	ONE BEAT MEDICAL	1,837.75
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
INV270438	10/18/2023	ELEM-01042	fully automatic AED	03 000 000 000 4210 733	1,515.75
INV270438	10/18/2023	ELEM-01042	standard cabinet	03 000 000 000 4210 733	115.00
INV270438	10/18/2023	ELEM-01042	pediatric electrode pads	03 000 000 000 4210 733	108.00
INV270438	10/18/2023	ELEM-01042	AED management program	03 000 000 000 4210 733	99.00
45917	Check	10/18/2023	PATHREA	PATHWAYS TO READING, INC	516.00
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
3323	10/18/2023	POELEM-01659	1ST & 2ND SCREECH AND ME BOOKLETS	01 000 000 120 1000 611	516.00
45918	Check	10/18/2023	PEARCE	PEARCE & DURICK	265.00
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
20231018	10/18/2023	POELEM-01661	MISC-EXPULSION HEARING	01 000 000 000 2500 330	265.00
45919	Check	10/18/2023	POWERSCH	POWERSCHOOL GROUP LLC	3,012.00
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
INV366773	10/18/2023	ELEM-01364	Schoology license	01 000 000 130 1000 670	903.60
INV366773	10/18/2023	ELEM-01364	Schoology license	01 000 000 140 1000 670	2,108.40
45920	Check	10/18/2023	QUADIENT	QUADIENT LEASING USA, INC	299.13
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
20231018	10/18/2023	POELEM-01652	LEASE PMT 11.2.23-2.1.24	01 000 000 000 2500 431	299.13
45921	Check	10/18/2023	RENAIS	RENAISSANCE LEARNING, INC.	20,784.40
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
INV5301443	10/18/2023	ELEM-01392	FastBridge and Educlimber Install	01 082 000 298 1000 300 2023	6,014.00
INV5301443	10/18/2023	ELEM-01392	edueclimer software license	01 082 000 298 1000 810 2023	7,500.00
INV5301443	10/18/2023	ELEM-01392	fastbridge subscription	01 082 000 298 1000 810 2023	3,286.40
INV5310537	10/18/2023	ELEM-01349	AR Subscription	01 000 000 120 1000 430	3,984.00
45922	Check	10/18/2023	ROUGH1	ROUGH RIDER EDUCATION SERVICES PROGRAM	960.00
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
1124	10/18/2023	POELEM-01686	ANNUAL BUS DRIVERS TRAINING SEPT. 20, 20	01 000 000 000 2700 330	960.00
45923	Check	10/18/2023	ROUSEP	ROUGH RIDER SEPTIC	399.00
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
8868	10/18/2023	POELEM-01697	WORKED ON SINK IN BOARDROOM	01 000 000 000 2600 450	399.00
45924	Check	10/18/2023	RUDYS	RUDY'S LOCK AND KEY	76.00
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
62270	10/18/2023	POELEM-01646	KEY CUT, MASTER PADLOCK	01 000 000 000 2600 450	76.00
45925	Check	10/18/2023	SANFORDH	SANFORD HEALTH OCCUPATIONAL MEDICINE	300.00

**Detail Check Register**

Posted; Batch Description 4 Records Selected; Fund Number 01, 03, 04

**Checking Account: 1**

**Fund 01**

<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
740738	10/18/2023	POELEM-01655	DOT EXAM C. COOK, J. HARDERSEN, H. SCHMI	01 000 000 000 2700 390	300.00
Check Number: 45926	Check Type: Check	Check Date: 10/18/2023	Vendor: SEEC	SOUTH EAST EDUCATION COOPERATIVE	Check Total: 3,760.00
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
2324-0125	10/18/2023	POELEM-01674	23-24 building your systems 8	01 082 000 298 1000 300 2023	1,960.00
2324-0125	10/18/2023	POELEM-01674	23-24 building your systems 6	01 082 000 298 1000 300 2023	1,800.00
Check Number: 45927	Check Type: Check	Check Date: 10/18/2023	Vendor: SIMMJEF	JEFF SIMMONS	Check Total: 334.05
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
20231018	10/18/2023	ELEM-01428	Mileage to Bismarck College for Title I	01 000 000 000 2321 580	174.23
20231018	10/18/2023	ELEM-01428	Mileage to Dickinson to drop off bus 411	01 000 000 000 2700 580	45.85
20231018	10/18/2023	ELEM-01428	Mileage to Dickinson to Pick up bus 404	01 000 000 000 2700 580	45.85
20231018-0001	10/18/2023	ELEM-01460	Superintendent meeting in Beulah, ND	01 000 000 000 2321 580	68.12
Check Number: 45928	Check Type: Check	Check Date: 10/18/2023	Vendor: STEINS	STEIN'S INC.	Check Total: 82.50
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
924361	10/18/2023	POELEM-01647	MAINTENANCE ADVENGER	01 000 000 000 2600 611	82.50
Check Number: 45929	Check Type: Check	Check Date: 10/18/2023	Vendor: STEWDER	DEREK STEWART	Check Total: 400.00
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
20231018	10/18/2023	POELEM-01656	CONTINOUS STAFF SUPPORT	01 082 000 298 1000 300 2023	400.00
Check Number: 45930	Check Type: Check	Check Date: 10/18/2023	Vendor: THOMROBERT	ROBERT THOMAS CPA, LLC	Check Total: 1,000.00
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
203204	10/18/2023	POELEM-01658	CONSULTING SERVICE REGARDING INDEPENDENT	04 000 000 000 6100 330	1,000.00
Check Number: 45931	Check Type: Check	Check Date: 10/18/2023	Vendor: TMS	TIME MANAGEMENT SYSTEMS INC	Check Total: 167.94
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
295486	10/18/2023	POELEM-01666	ATTENDANCE CONTRACT FOR SEPT. 2023	01 000 000 000 2500 430	167.94
Check Number: 45932	Check Type: Check	Check Date: 10/18/2023	Vendor: USFOOD	US FOODS	Check Total: 333.57
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
20231018	10/18/2023	POELEM-01673	FACS SUPPLIES 4915482	01 000 000 140 1000 611	333.57
Check Number: 45933	Check Type: Check	Check Date: 10/18/2023	Vendor: WALKNIC	NICOLE WALKER	Check Total: 538.77
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
20231018	10/18/2023	ELEM-01429	mileage to Jamestown for MTSS	01 082 000 298 1000 580 2023	306.54
20231018	10/18/2023	ELEM-01429	mileage to Bismarck for Title 1	01 082 000 298 1000 580 2023	174.23
20231018	10/18/2023	ELEM-01429	Meals in Jamestown	01 082 000 298 1000 580 2023	44.00
20231018	10/18/2023	ELEM-01429	meal in Bismarck	01 082 000 298 1000 580 2023	14.00
Check Number: 45934	Check Type: Check	Check Date: 10/18/2023	Vendor: WESTHEATIN	WESTERN HEATING & AIR LLC	Check Total: 1,043.15
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>

**Detail Check Register**

Posted; Batch Description 4 Records Selected; Fund Number 01, 03, 04

Checking Account: 1		Fund 01				
Invoice Number	Invoice Date	PO Number	Detail Description	Chart of Account Number	Detail Amount	
067877	10/18/2023	POELEM-01689	FIX LEAK IN FREEZER	01 000 000 000 2600 450	545.00	
067877	10/18/2023	POELEM-01689	FIX ICE MACHINE IN KITCHEN	01 000 000 000 2600 450	242.65	
922380	10/18/2023	POELEM-01650	REPAIR HEAT PUMP IN HALLWAY	01 000 000 000 2600 450	255.50	
Check Number: 45935		Check Type: Check	Check Date: 10/18/2023	Vendor: WESTRI	WEST RIVER STUDENT SERVICES	Check Total: 21,146.06
20231018	10/18/2023	POELEM-01657	AUG/SEPT 2023 SPEECH SERVICES (JESSICA B	01 000 000 225 1000 430	11,475.89	
20231018	10/18/2023	POELEM-01657	AUG/SEPT 2023 SPEECH SERVICES (BRIANA LE	01 000 000 225 1000 430	5,980.81	
20231018	10/18/2023	POELEM-01657	AUG/SEPT 2023 SPEECH PARA SERVICES (BECK	01 000 000 225 1000 430	3,244.07	
20231018	10/18/2023	POELEM-01657	GAS	01 000 000 225 1000 611	24.92	
20231018	10/18/2023	POELEM-01657	GAS	01 000 000 225 1000 611	38.27	
20231018	10/18/2023	POELEM-01657	MAINTENANCE	01 000 000 225 1000 611	211.32	
20231018	10/18/2023	POELEM-01657	GAS	01 000 000 225 1000 611	170.78	
Check Number: 45936		Check Type: Check	Check Date: 10/18/2023	Vendor: WHELBRI	BRITTANY WHEELING	Check Total: 66.00
20231018	10/18/2023	ELEM-01459	Dinner September 18	01 082 000 298 1000 580 2023	22.00	
20231018	10/18/2023	ELEM-01459	Dinner September 19	01 082 000 298 1000 580 2023	22.00	
20231018	10/18/2023	ELEM-01459	Dinner September 20	01 082 000 298 1000 580 2023	22.00	
Check Number: 45937		Check Type: Check	Check Date: 10/23/2023	Vendor: AMAZONCAP	AMAZON CAPITAL SERVICES	Check Total: 967.47
11TJ-G31G-JDWR	10/23/2023	ELEM-01463	Jingle Bells	01 000 000 120 1000 612	39.98	
11TJ-G31G-JDWR	10/23/2023	ELEM-01463	SHIPPING	01 000 000 120 1000 618	12.35	
16JD-D66T-MQQL	10/23/2023	HS-00896	Pinking Shears	01 000 000 140 1000 611	39.95	
16K4-3H1M-HLXH	10/23/2023	ELEM-01407	Baby Sliding Cabinet Locks	01 000 000 890 3300 611	9.99	
16K4-3H1M-HLXH	10/23/2023	ELEM-01407	Disposable Baby Pads	01 000 000 890 3300 611	49.99	
16RT-HQ4R-FMV6	10/23/2023	ELEM-01408	10 pack wireless mouse	01 000 000 120 1000 611	30.99	
16RT-HQ4R-FMV6	10/23/2023	ELEM-01408	SHIPPING	01 000 000 120 1000 618	6.99	
19G4-7Y3F-KXXH	10/23/2023	ELEM-01448	Colorations Colored Painters Masking Tap	01 000 000 110 1000 610	25.52	
19G4-7Y3F-KXXH	10/23/2023	ELEM-01448	Colorations Colored Painters Masking Tap	01 000 000 120 1000 611	59.56	
1F7D-1FGJ-JKRL	10/23/2023	ELEM-01440	SmartSign No Parking - Fire Lane Sign	01 000 000 000 2600 611	39.88	
1HHR-613K-R6DX	10/23/2023	ELEM-01328	SHIPPING	01 000 000 000 2500 618	24.78	
1HHR-613K-R6DX	10/23/2023	ELEM-01328	DISCOUNT	01 000 000 000 2500 690	(9.79)	
1HHR-613K-R6DX	10/23/2023	ELEM-01328	REORDER LARGE 5 PIECE WALL ART	01 000 000 000 2500 690	89.98	
1HHR-613K-R6DX	10/23/2023	ELEM-01328	CREDIT ON LARGE 5 PIECE WALL ART	01 000 000 000 2500 690	(89.98)	
1HHR-613K-R6DX	10/23/2023	ELEM-01328	Old Barn Windmill Canvas 24"x36'	01 000 000 000 2500 690	74.98	
1HHR-613K-R6DX	10/23/2023	ELEM-01328	Large 5 Piece Canvas Wall Art Idyllic Ru	01 000 000 000 2500 690	89.98	
1HJT-9P9X-4GFC	10/23/2023	ELEM-01468	ARTIFICIAL PLANTS	01 000 000 000 2321 730	19.99	
1HJT-9P9X-4GFC	10/23/2023	ELEM-01468	BEST CHOICE BASKETS	01 000 000 000 2321 730	83.29	
1HJT-9P9X-4GFC	10/23/2023	ELEM-01468	SHIPPING	01 000 000 000 2321 730	6.99	
1JNR-NYX6-F7P3	10/23/2023	ELEM-01441	Velcro USA Loop 71/BLK07525 70/71 TEXACR	01 000 000 800 3300 611	61.28	

**Detail Check Register**

10/27/2023 2:33 PM

Posted; Batch Description 4 Records Selected; Fund Number 01, 03, 04

User ID: KMD

**Checking Account: 1**

**Fund 01**

1KRL-TWWG-L7HN	10/23/2023	ELEM-01453	Children's Factory-CF900-533B Big Screen	01 000 000 241 1000 611	150.54
1LL9-NLDC-DD1M	10/23/2023	ELEM-01424	RTI book	01 082 000 298 1000 300 2023	36.90
1LL9-NLDC-DD1M	10/23/2023	ELEM-01424	Shipping	01 082 000 298 1000 810 2023	10.59
1LW9-6FMF-931W	10/23/2023	ELEM-01425	PLC yellow book	01 000 000 000 2210 611	37.19
1LW9-6FMF-931W	10/23/2023	ELEM-01425	Collaborative Common Assessments	01 000 000 000 2210 611	33.56
1LW9-6FMF-931W	10/23/2023	ELEM-01425	CFA Toolkit	01 000 000 000 2210 611	31.99

Check Number: 45938

Check Type: Check

Check Date: 10/27/2023 Vendor: VISA

VISA

Check Total:

11,340.22

<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
20231027	10/27/2023	ELEM-01387	Mobile Gross Motor Cart, Acrylic Mirror	01 000 000 800 3300 611	654.23
20231027	10/27/2023	ELEM-01387	All-In-One Kitchen	01 000 000 800 3300 618	1,240.85
20231027	10/27/2023	ELEM-01387	Orange Tadpole Tube Town	01 000 000 800 3300 730	79.90
20231027	10/27/2023	ELEM-01387	Art Drying Rack (23 3/4" W x 17 1/2" D x	01 000 000 800 3300 730	253.78
20231027-0001	10/27/2023	POELEM-01699	TEACHER INSERVICE SUPPLIES	01 000 000 000 2310 290	311.90
20231027-0001	10/27/2023	POELEM-01699	SAM'S CLUB MEMBERSHIP	01 000 000 000 2310 290	110.00
20231027-0001	10/27/2023	POELEM-01699	DRIVERS ED TRAINING SUPPLIES	01 000 000 000 2310 290	201.07
20231027-0001	10/27/2023	POELEM-01699	COTTON HOTEL STAY - EL	01 000 000 120 1000 580	176.40
20231027-0001	10/27/2023	POELEM-01699	SIGN UP GENIUS	01 000 000 120 1000 611	29.99
20231027-0001	10/27/2023	POELEM-01699	YEARLY GOOGLE PMT	01 000 000 120 1000 670	12.00
20231027-0002	10/27/2023	ELEM-01422	New Member Seminar and convention for Sc	01 000 000 000 2310 810	260.00
20231027-0002	10/27/2023	ELEM-01422	Law Seminar and convention for Simmons,	01 000 000 000 2310 810	1,040.00
20231027-0003	10/27/2023	ELEM-01411	Registration for students attending Surr	01 000 000 120 1000 612	200.00
20231027-0003	10/27/2023	ELEM-01411	FEES	01 000 000 120 1000 612	13.23
20231027-0004	10/27/2023	ELEM-01402	Music and Accompaniment for Veterans Day	01 000 000 120 1000 612	14.95
20231027-0005	10/27/2023	ELEM-01391	LessonPix subscription	01 000 000 120 1000 611	36.00
20231027-0006	10/27/2023	ELEM-01316	MTSS HOTEL ROOMS	01 082 000 298 1000 580 2023	2,378.55
20231027-0007	10/27/2023	ELEM-01376	Adult CPR-D Padz	01 000 000 000 2600 611	828.00
20231027-0007	10/27/2023	ELEM-01376	Pediatric Padz	01 000 000 000 2600 611	536.00
20231027-0007	10/27/2023	ELEM-01376	Plus Batteries	01 000 000 000 2600 611	368.00
20231027-0010	10/27/2023	ELEM-01414	KPS LANYARDS	01 000 000 000 2310 290	360.00
20231027-0011	10/27/2023	ELEM-01439	VS14 and VS18 -HEPA EXHAUST FILTER – 8.6	01 000 000 000 2600 611	101.52
20231027-0011	10/27/2023	ELEM-01439	shipping	01 000 000 000 2600 618	22.54
20231027-0013	10/27/2023	ELEM-01413	CorelDRAW Graphics Suite 2023	01 000 000 310 1000 731	549.00
20231027-0018	10/27/2023	ELEM-01365	Clorox VersaSure Wipes	01 000 000 200 2835 610	70.45
20231027-0018	10/27/2023	ELEM-01365	Therma-kool hot/cold pack 4x9	01 000 000 200 2835 610	105.00
20231027-0018	10/27/2023	ELEM-01365	Therma-kool hot/cold 4x6	01 000 000 200 2835 610	125.00
20231027-0018	10/27/2023	ELEM-01365	5 oz plastic cup	01 000 000 200 2835 610	58.00
20231027-0018	10/27/2023	ELEM-01365	emesis bags	01 000 000 200 2835 610	83.85
20231027-0018	10/27/2023	ELEM-01365	sting relief wipes	01 000 000 200 2835 610	16.50
20231027-0018	10/27/2023	ELEM-01365	clorox disinfectant spray	01 000 000 200 2835 610	35.00
20231027-0018	10/27/2023	ELEM-01365	antiseptic cleansing liquid	01 000 000 200 2835 610	9.98
20231027-0018	10/27/2023	ELEM-01365	bandages 1x3	01 000 000 200 2835 610	6.98

**Detail Check Register**

Posted; Batch Description 4 Records Selected; Fund Number 01, 03, 04

Checking Account: 1		Fund 01				
20231027-0018	10/27/2023	ELEM-01365	skin lotion	01 000 000 200 2835 610		13.95
20231027-0018	10/27/2023	ELEM-01365	bandages 3/4 x 3	01 000 000 200 2835 610		13.16
20231027-0018	10/27/2023	ELEM-01365	disposable covers 4x10	01 000 000 200 2835 610		96.00
20231027-0018	10/27/2023	ELEM-01365	disposable covers 4x7	01 000 000 200 2835 610		114.00
20231027-0018	10/27/2023	ELEM-01365	disposable specula 4.25	01 000 000 200 2835 610		3.98
20231027-0018	10/27/2023	ELEM-01365	disposable specula 2.75	01 000 000 200 2835 610		7.96
20231027-0019	10/27/2023	ELEM-01325	1st Grade Spelling books	01 000 000 120 1000 611		525.00
20231027-0019	10/27/2023	ELEM-01325	ship	01 000 000 120 1000 618		52.50
20231027-0020	10/27/2023	ELEM-01322	Online Teaching Tool	01 000 000 120 1000 611		225.00
Check Number: 45939		Check Type: Check	Check Date: 10/27/2023	Vendor: VISA	VISA	Check Total: 1,656.96
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>		<u>Detail Amount</u>
20231027-0016	10/27/2023	POELEM-01700	TRANS GAS	01 000 000 000 2700 626		131.45
20231027-0016	10/27/2023	POELEM-01700	DIESEL	01 000 000 000 2700 627		148.13
20231027-0027	10/27/2023	HS-00854	Professional Basic	01 000 000 211 1000 810		80.00
20231027-0027	10/27/2023	HS-00854	Division on Autism and Dev Disabilities	01 000 000 211 1000 810		30.00
20231027-0027	10/27/2023	HS-00854	Division for Emotional and Behavioral he	01 000 000 211 1000 810		35.00
20231027-0027	10/27/2023	HS-00854	Division for learning disabilities	01 000 000 211 1000 810		35.00
20231027-0028	10/27/2023	HS-00902	Walmart Trip Estimate	01 000 000 140 1000 611		215.97
20231027-0029	10/27/2023	HS-00921	Food for FACS class	01 000 000 140 1000 611		294.50
20231027-0030	10/27/2023	HS-00879	Pens for my Smart Board	01 000 000 140 1000 611		70.00
20231027-0030	10/27/2023	HS-00879	SHIPPING	01 000 000 140 1000 618		19.38
20231027-0034	10/27/2023	ELEM-01423	Sign Up Genius for Elementary PTC	01 000 000 120 1000 611		59.99
20231027-0037	10/27/2023	HS-00887	Glo Brite® Exit Sign - 50' Viewing Dista	01 000 000 140 2410 611		138.00
20231027-0037	10/27/2023	HS-00887	Glow-In-the-Dark Sign - "Exit" with Left	01 000 000 140 2410 611		14.00
20231027-0037	10/27/2023	HS-00887	Glow-In-the-Dark Sign - "Exit" with Righ	01 000 000 140 2410 611		42.00
20231027-0037	10/27/2023	HS-00887	Glow-In-the-Dark Sign - "Exit", Adhesive	01 000 000 140 2410 611		14.00
20231027-0037	10/27/2023	HS-00887	"Emergency Exit Only" Sign - Vinyl, Adhe	01 000 000 140 2410 611		10.00
20231027-0037	10/27/2023	HS-00887	SHIPPING	01 000 000 140 2410 618		22.51
20231027-0040	10/27/2023	HS-00888	Drug Free Area Sign: Drugs, Alcohol & To	01 000 000 000 2600 450		159.25
20231027-0040	10/27/2023	HS-00888	Speed Limit 15	01 000 000 000 2600 450		48.90
20231027-0040	10/27/2023	HS-00888	Video Surveillance Sign: Notice - All Ac	01 000 000 000 2600 450		88.88

\*Denotes Expensed Invoice Item

Checking Account ID: 1

Total without Voids: 111,811.52

C. Business Manager Reports

a. General Fund Financial Reports

**Cash Receipt Listing by Received From**  
Posted; Entries to Include Entries with Amounts; Fund Number 01, 03, 04; Processing  
Month 10/2023

<u>Receipt Number</u>	<u>Received From</u>	<u>Receipt Date</u>	<u>Cash Receipt Description</u>	<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Amount</u>
25120	BRAVERA BRAVERA	10/16/2023	FACS CLASS FEE-RETURN FOR CLOSED ACCT	01 000 000 140 1000 611	SUPPLIES	<b>(60.00)</b>
25196	BRAVERA BRAVERA	10/31/2023	INTEREST EARNED	01 000 1510	INTEREST EARNED	23,852.30
BRAVERA BRAVERA Total:						<u>23,792.30</u>
25133	CCCHC COAL COUNTRY COMMUNITY HEALTH CENTER	10/16/2023	REIMBURSE NURSE SERVICES	01 000 000 200 2835 120	NON-CERTIFIED SALARY	39.30
CCCHC COAL COUNTRY COMMUNITY HEALTH CENTER Total:						<u>39.30</u>
25126	CONOCO CONOCO PHILLIPS	10/16/2023	OIL ROYALTIES	01 000 1950	OIL ROYALTY	257.48
CONOCO CONOCO PHILLIPS Total:						<u>257.48</u>
25127	CONTINENT CONTINENTAL RESOURCES	10/16/2023	OIL ROYALTIES	01 000 1950	OIL ROYALTY	241.21
25128	CONTINENT CONTINENTAL RESOURCES	10/16/2023	OIL ROYALTIES	01 000 1950	OIL ROYALTY	71.55
CONTINENT CONTINENTAL RESOURCES Total:						<u>312.76</u>
25086	DAYCARE DAYCARE	10/02/2023	DAYCARE PMTS-CKS	01 000 1801	DAYCARE	720.00
25090	DAYCARE DAYCARE	10/02/2023	DAYCARE FEES-ONLINE PMTS	01 000 1801	DAYCARE	1,575.00
25136	DAYCARE DAYCARE	10/16/2023	DAYCARE FEES-CKS	01 000 1801	DAYCARE	1,055.00
25138	DAYCARE DAYCARE	10/16/2023	DAYCARE PMTS-ONLINE	01 000 1801	DAYCARE	4,955.00
25182	DAYCARE DAYCARE	10/30/2023	DAYCARE PMTS-CKS	01 000 1801	DAYCARE	744.00
25188	DAYCARE DAYCARE	10/30/2023	DAYCARE PMTS-ONLINE	01 000 1801	DAYCARE	2,906.00
DAYCARE DAYCARE Total:						<u>11,955.00</u>
25122	DEPTTREA DEPT. OF TREASURY IRS	10/10/2023	SRSA G5/REAP FUNDING	01 000 4790	REAP SRSA G5	47,394.00
DEPTTREA DEPT. OF TREASURY IRS Total:						<u>47,394.00</u>
25130	DPI DEPT OF PUBLIC INSTRUCTION	10/16/2023	TITLE I REIMBURSEMENT	01 000 4510	TITLE I PROGRAM AID	11,773.02
25131	DPI DEPT OF PUBLIC INSTRUCTION	10/16/2023	TITLE V REIMBURSEMENT	01 000 4526	TITLE V	21,294.04
25195	DPI DEPT OF PUBLIC INSTRUCTION	10/31/2023	STATE AID & TRANSPORTATION-NOV 2023	01 000 3110	STATE AID	666,981.16
25195	DPI DEPT OF PUBLIC INSTRUCTION	10/31/2023	STATE AID & TRANSPORTATION-NOV 2023	01 000 3130	TRANSPORTATION AID	37,211.98
DPI DEPT OF PUBLIC INSTRUCTION Total:						<u>737,260.20</u>

**Cash Receipt Listing by Received From**  
 Posted; Entries to Include Entries with Amounts; Fund Number 01, 03, 04; Processing  
 Month 10/2023

<u>Receipt Number</u>	<u>Received From</u>	<u>Receipt Date</u>	<u>Cash Receipt Description</u>	<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Amount</u>
25123	DUNNCO DUNN COUNTY AUDITOR	10/04/2023	GENERAL, BLDG, BONDS	01 000 1110	GENERAL-DISTRICT PROPERTY TAX	5,879.03
25123	DUNNCO DUNN COUNTY AUDITOR	10/04/2023	GENERAL, BLDG, BONDS	03 000 1161	PROPERTY TAXES	1,023.64
25123	DUNNCO DUNN COUNTY AUDITOR	10/04/2023	GENERAL, BLDG, BONDS	04 000 1171	SINKING AND INTEREST #2	2,635.08
25149	DUNNCO DUNN COUNTY AUDITOR	10/17/2023	FLOOD CONTROL	01 000 4220	FLOOD CONTROL	939,903.79
DUNNCO DUNN COUNTY AUDITOR Total:						949,441.54
25132	HOTLUNCH HOT LUNCH ACCOUNT	10/16/2023	REIMBURSE SALARIES AND BENEFITS	01 000 000 910 3100 120	SALARIES	20,645.67
25132	HOTLUNCH HOT LUNCH ACCOUNT	10/16/2023	REIMBURSE SALARIES AND BENEFITS	01 000 000 910 3100 210	HEALTH INSURANCE	5,040.24
25132	HOTLUNCH HOT LUNCH ACCOUNT	10/16/2023	REIMBURSE SALARIES AND BENEFITS	01 000 000 910 3100 220	FICA	1,783.36
25132	HOTLUNCH HOT LUNCH ACCOUNT	10/16/2023	REIMBURSE SALARIES AND BENEFITS	01 000 000 910 3100 230	PERS	2,726.42
HOTLUNCH HOT LUNCH ACCOUNT Total:						30,195.69
25089	KLATMAC KLATT MACINDA	10/02/2023	FACS FEES	01 000 000 140 1000 611	SUPPLIES	112.00
KLATMAC KLATT MACINDA Total:						112.00
25125	MARATHON MARATHON OIL CO	10/16/2023	OIL ROYALTIES	01 000 1950	OIL ROYALTY	108.89
MARATHON MARATHON OIL CO Total:						108.89
25121	NDHEALTH ND HEALTH AND HUMAN SERVICES	10/05/2023	DAYCARE ASSISTANCE	01 000 1801	DAYCARE	3,660.00
25129	NDHEALTH ND HEALTH AND HUMAN SERVICES	10/16/2023	BEST IN CLASS GRANT	01 200 4590	BEST IN CLASS GRANT	13,500.00
NDHEALTH ND HEALTH AND HUMAN SERVICES Total:						17,160.00
25134	NDWORKFORC NORTH DAKOTA WORKFORCE	10/16/2023	REFUND PREMIUM	01 000 000 000 2310 260	WORKMEN'S COMPENSATION	48.99
NDWORKFORC NORTH DAKOTA WORKFORCE Total:						48.99
25091	PRE PRESCHOOL FEES	10/02/2023	PRESCHOOL FEES-ONLINE PMTS	01 000 1800	PRE SCHOOL	450.00
25135	PRE PRESCHOOL FEES	10/16/2023	PRESCHOOL FEES-CKS	01 000 1800	PRE SCHOOL	371.00
25139	PRE PRESCHOOL FEES	10/16/2023	PRESCHOOL FEES-ONLINE PMTS	01 000 1800	PRE SCHOOL	2,123.00
25189	PRE PRESCHOOL FEES	10/30/2023	PRESCHOOL FEES-ONLINE PMTS	01 000 1800	PRE SCHOOL	300.00

**Cash Receipt Listing by Received From**  
 Posted; Entries to Include Entries with Amounts; Fund Number 01, 03, 04; Processing  
 Month 10/2023

<u>Receipt Number</u>	<u>Received From</u>	<u>Receipt Date</u>	<u>Cash Receipt Description</u>	<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Amount</u>
					PRE PRESCHOOL FEES Total:	3,244.00
25087	RENTAL RENTAL INCOME FROM STAFF HOUSING	10/02/2023	STAFF RENTAL PMTS-CKS	03 000 1540	RENTAL INCOME SCHOOL HOUSING	650.00
25092	RENTAL RENTAL INCOME FROM STAFF HOUSING	10/02/2023	STAFF RENTALS-ONLINE PMTS	03 000 1540	RENTAL INCOME SCHOOL HOUSING	2,050.00
25137	RENTAL RENTAL INCOME FROM STAFF HOUSING	10/16/2023	STAFF RENTALS-CKS	03 000 1540	RENTAL INCOME SCHOOL HOUSING	2,700.00
25140	RENTAL RENTAL INCOME FROM STAFF HOUSING	10/16/2023	STAFF RENTALS-ONLINE PMTS	03 000 1540	RENTAL INCOME SCHOOL HOUSING	2,250.00
					RENTAL RENTAL INCOME FROM STAFF HOUSING Total:	7,650.00
25185	STATETREAS STATE TREASURER - ND	10/20/2023	OIL & GAS PRODUCTION TAX	01 000 2210	OIL & GAS PRODUCTION TAX	290,891.98
					STATETREAS STATE TREASURER - ND Total:	290,891.98
25183	WALLJEN WALLACE JENNIFER	10/30/2023	AG ED CLASS FEES	01 000 000 310 1000 611	SUPPLIES	112.00
25184	WALLJEN WALLACE JENNIFER	10/30/2023	FACS CLASS FEES	01 000 000 140 1000 611	SUPPLIES	60.00
					WALLJEN WALLACE JENNIFER Total:	172.00
25088	ZASTRHO ZASTOUPIL RHONDA	10/02/2023	SURPLUS SALE 2023	01 000 1990	MISC INCOME	983.00
25124	ZASTRHO ZASTOUPIL RHONDA	10/16/2023	SURPLUS SALE	01 000 1990	MISC INCOME	20.00
					ZASTRHO ZASTOUPIL RHONDA Total:	1,003.00

Summary Totals

<u>Account Type</u>		<u>Cash Accounts</u>		<u>Receivable Accounts</u>
Subtotal Revenue	2,090,531.15	01 101	2,109,730.41	
Subtotal Expense	30,507.98	03 101	8,673.64	
Subtotal General Ledger		04 101	2,635.08	
Account Total	2,121,039.13	Total:	2,121,039.13	

Account Number	Account Description	Budget	Expended During Month	Expenditures to Date	Balance at EOM
<b>01</b>	<b>GENERAL FUND</b>				
<b>2210</b>	<b>CURRICULUM IMPROVEMENT</b>				
01 000 000 000 2210 110	SALARIES	58,300.00	4,858.34	9,716.68	48,583.32
01 000 000 000 2210 210	HEALTH INSURANCE	8,640.48	720.04	1,440.08	7,200.40
01 000 000 000 2210 220	FICA	5,120.95	426.74	1,343.62	3,777.33
01 000 000 000 2210 230	TFFR	12,955.56	1,079.64	3,167.28	9,788.28
01 000 000 000 2210 300	PROFESSIONAL SERVICES	80,000.00	40.00	12,659.91	67,340.09
01 000 000 000 2210 430	CONTRACTS	1,500.00	0.00	1,500.00	0.00
01 000 000 000 2210 580	TRAVEL	1,000.00	0.00	176.40	823.60
01 000 000 000 2210 611	SUPPLIES	1,000.00	125.99	125.99	874.01
01 000 000 000 2210 730	EQUIPMENT	500.00	0.00	0.00	500.00
01 000 000 000 2210 890	OTHER	1,200.00	0.00	0.00	1,200.00
<b>2210</b>	<b>CURRICULUM IMPROVEMENT</b>	<b>170,216.99</b>	<b>7,250.75</b>	<b>30,129.96</b>	<b>140,087.03</b>
<b>2213</b>	<b>WELLNESS</b>				
01 000 000 000 2213 110	SALARIES	2,000.00	0.00	0.00	2,000.00
01 000 000 000 2213 220	FICA	153.00	0.00	0.00	153.00
01 000 000 000 2213 230	TFFR	444.44	0.00	0.00	444.44
01 000 000 000 2213 290	OTHER EMPLOYEE BENEFITS	1,500.00	0.00	0.00	1,500.00
01 000 000 000 2213 580	TRAVEL	3,500.00	0.00	0.00	3,500.00
01 000 000 000 2213 611	SUPPLIES	250.00	0.00	0.00	250.00
01 000 000 000 2213 810	DUES & FEES	2,000.00	0.00	0.00	2,000.00
<b>2213</b>	<b>WELLNESS</b>	<b>9,847.44</b>	<b>0.00</b>	<b>0.00</b>	<b>9,847.44</b>
<b>2222</b>	<b>LIBRARY</b>				
01 000 000 000 2222 110	SALARIES	53,500.00	4,458.34	8,916.68	44,583.32
01 000 000 000 2222 130	SUBS/AIDES	22,275.00	1,551.41	5,550.52	16,724.48
01 000 000 000 2222 210	HEALTH INSURANCE	17,280.96	1,200.06	2,880.14	14,400.82
01 000 000 000 2222 220	FICA	7,118.78	513.31	1,250.59	5,868.19
01 000 000 000 2222 230	TFFR	15,288.06	1,192.17	2,781.48	12,506.58
01 000 000 000 2222 430	CONTRACTS	6,500.00	0.00	500.00	6,000.00
01 000 000 000 2222 580	TRAVEL	500.00	0.00	0.00	500.00
01 000 000 000 2222 611	SUPPLIES	4,500.00	0.00	355.33	4,144.67
01 000 000 000 2222 618	FREIGHT	250.00	0.00	0.00	250.00
01 000 000 000 2222 641	BOOKS-H.S.	2,500.00	0.00	0.00	2,500.00
01 000 000 000 2222 642	BOOKS-ELEM	2,500.00	0.00	0.00	2,500.00
01 000 000 000 2222 650	PERIODICALS	2,000.00	20.00	180.00	1,820.00
01 000 000 000 2222 670	SOFTWARE	1,000.00	0.00	0.00	1,000.00
01 000 000 000 2222 730	EQUIPMENT	2,000.00	0.00	0.00	2,000.00
<b>2222</b>	<b>LIBRARY</b>	<b>137,212.80</b>	<b>8,935.29</b>	<b>22,414.74</b>	<b>114,798.06</b>
<b>2310</b>	<b>BOARD OF EDUCATION</b>				
01 000 000 000 2310 110	SALARIES-EARLY RETIREMENT	0.00	0.00	0.00	0.00
01 000 000 000 2310 120	SALARIES--BUSINESS MANAGER	0.00	0.00	0.00	0.00
01 000 000 000 2310 210	HEALTH INSURANCE	0.00	0.00	0.00	0.00
01 000 000 000 2310 220	FICA	1,912.50	0.00	234.00	1,678.50
01 000 000 000 2310 221	ND OASIS	0.00	0.00	0.00	0.00
01 000 000 000 2310 230	TFFR & PERS	0.00	0.00	0.00	0.00
01 000 000 000 2310 250	UNEMPLOYMENT COMPENSATION	1,500.00	0.00	0.00	1,500.00
01 000 000 000 2310 260	WORKMEN'S COMPENSATION	12,500.00	(48.99)	10,388.81	2,111.19
01 000 000 000 2310 290	OTHER EMPLOYEE BENEFITS	30,000.00	1,078.46	10,018.66	19,981.34
01 000 000 000 2310 310	BOARD SALARY	25,000.00	0.00	0.00	25,000.00
01 000 000 000 2310 580	TRAVEL	5,000.00	0.00	56.35	4,943.65
01 000 000 000 2310 650	PERIODICALS	500.00	0.00	0.00	500.00
01 000 000 000 2310 730	EQUIPMENT	1,000.00	0.00	0.00	1,000.00
01 000 000 000 2310 810	DUES & FEES	25,000.00	3,213.00	4,838.00	20,162.00
01 000 000 000 2310 890	CONSOLIDATION	0.00	0.00	0.00	0.00
<b>2310</b>	<b>BOARD OF EDUCATION</b>	<b>102,412.50</b>	<b>4,242.47</b>	<b>25,535.82</b>	<b>76,876.68</b>
<b>2321</b>	<b>SUPERINTENDENT'S OFFICE</b>				
01 000 000 000 2321 110	SALARIES-SUPERINTENDENT	151,280.00	11,636.92	46,547.68	104,732.32
01 000 000 000 2321 120	SALARIES-SECRETARY	0.00	0.00	0.00	0.00
01 000 000 000 2321 210	HEALTH INSURANCE	20,886.96	1,740.58	6,962.32	13,924.64
01 000 000 000 2321 220	FICA	11,572.92	868.80	3,496.36	8,076.56
01 000 000 000 2321 230	TFFR	31,031.78	2,585.98	10,343.92	20,687.86
01 000 000 000 2321 290	OTHER EMPLOYEE BENEFITS	7,000.00	383.34	1,643.36	5,356.64
01 000 000 000 2321 580	TRAVEL	6,000.00	242.35	968.31	5,031.69
01 000 000 000 2321 670	SOFTWARE	500.00	0.00	0.00	500.00
01 000 000 000 2321 730	EQUIPMENT	2,500.00	110.27	1,909.27	590.73
01 000 000 000 2321 810	DUES & FEES	3,000.00	0.00	1,565.00	1,435.00
<b>2321</b>	<b>SUPERINTENDENT'S OFFICE</b>	<b>233,771.66</b>	<b>17,568.24</b>	<b>73,436.22</b>	<b>160,335.44</b>
<b>2500</b>	<b>BUSINESS OFFICE</b>				
01 000 000 000 2500 120	Salaries	250,473.45	9,277.17	68,401.55	182,071.90

Account Number	Account Description	Budget	Expended During Month	Expenditures to Date	Balance at EOM
01 000 000 000 2500 210	HEALTH INSURANCE	52,856.29	2,322.36	14,376.00	38,480.29
01 000 000 000 2500 220	FICA	21,606.87	803.85	5,770.61	15,836.26
01 000 000 000 2500 230	PERS	36,696.25	1,323.22	9,689.58	27,006.67
01 000 000 000 2500 290	OTHER EMPLOYEE BENEFITS	5,000.00	300.00	1,292.10	3,707.90
01 000 000 000 2500 330	PROFESSIONAL SERV - AUDITS	25,000.00	471.25	14,541.25	10,458.75
01 000 000 000 2500 430	CONTRACTS	3,800.00	167.94	643.91	3,156.09
01 000 000 000 2500 431	POSTAGE METER	5,000.00	299.13	598.26	4,401.74
01 000 000 000 2500 521	PROPERTY INSURANCE	55,000.00	0.00	17,849.03	37,150.97
01 000 000 000 2500 522	LIABILITY INSURANCE	10,000.00	0.00	0.00	10,000.00
01 000 000 000 2500 532	POSTAGE	4,000.00	0.00	1,179.85	2,820.15
01 000 000 000 2500 540	LEGALS-ADS	5,000.00	174.04	1,178.55	3,821.45
01 000 000 000 2500 550	PRINTING & BINDING	500.00	0.00	0.00	500.00
01 000 000 000 2500 580	TRAVEL	2,000.00	0.00	0.00	2,000.00
01 000 000 000 2500 618	FREIGHT	250.00	24.78	59.56	190.44
01 000 000 000 2500 619	SUPPLIES TO BE DIST.	200.00	0.00	0.00	200.00
01 000 000 000 2500 670	SOFTWARE	12,000.00	0.00	0.00	12,000.00
01 000 000 000 2500 690	MISC SUPPLIES	3,000.00	250.17	1,219.54	1,780.46
01 000 000 000 2500 730	EQUIPMENT	12,000.00	0.00	8,995.00	3,005.00
01 000 000 000 2500 830	INTEREST	0.00	0.00	0.00	0.00
2500 BUSINESS OFFICE		<u>504,382.86</u>	<u>15,413.91</u>	<u>145,794.79</u>	<u>358,588.07</u>
<b>2600 M &amp; O OF PLANT</b>					
01 000 000 000 2600 120	SALARIES	246,653.35	10,781.50	81,094.98	165,558.37
01 000 000 000 2600 121	PART TIME SALARY	44,871.15	0.00	17,993.18	26,877.97
01 000 000 000 2600 210	HEALTH INSURANCE	51,842.16	2,160.12	18,578.72	33,263.44
01 000 000 000 2600 220	FICA	23,623.60	866.11	7,876.20	15,747.40
01 000 000 000 2600 230	PERS	44,113.01	1,409.13	13,454.08	30,658.93
01 000 000 000 2600 411	WATER/SEWER	32,000.00	4,335.18	15,488.61	16,511.39
01 000 000 000 2600 421	GARBAGE	20,000.00	1,197.00	4,788.00	15,212.00
01 000 000 000 2600 431	FIRE EXTINGUISHERS	5,000.00	0.00	2,504.00	2,496.00
01 000 000 000 2600 432	PEST CONTROL	1,500.00	0.00	342.66	1,157.34
01 000 000 000 2600 433	CLOCK SYSTEM	4,000.00	0.00	0.00	4,000.00
01 000 000 000 2600 434	HEATING SYSTEM	25,000.00	0.00	0.00	25,000.00
01 000 000 000 2600 435	OTHER CONTRACTS	15,000.00	704.32	3,546.90	11,453.10
01 000 000 000 2600 441	RENTALS	0.00	0.00	0.00	0.00
01 000 000 000 2600 450	CONSTRUCTION SERVICES	100,000.00	3,207.45	9,246.47	90,753.53
01 000 000 000 2600 531	TELEPHONE	24,000.00	2,055.34	6,651.27	17,348.73
01 000 000 000 2600 611	SUPPLIES	90,000.00	4,559.91	44,098.66	45,901.34
01 000 000 000 2600 618	FREIGHT	1,000.00	22.54	1,898.23	(898.23)
01 000 000 000 2600 621	ELECTRICITY	200,000.00	20,190.54	69,036.69	130,963.31
01 000 000 000 2600 622	NATURAL GAS	150,000.00	3,782.68	11,257.88	138,742.12
01 000 000 000 2600 626	GAS-MAINTENANCE	3,000.00	377.52	444.26	2,555.74
01 000 000 000 2600 627	DIESEL	2,500.00	430.40	743.34	1,756.66
01 000 000 000 2600 730	EQUIPMENT	30,000.00	0.00	82.50	29,917.50
2600 M & O OF PLANT		<u>1,114,103.27</u>	<u>56,079.74</u>	<u>309,126.63</u>	<u>804,976.64</u>
<b>2700 TRANSPORTATION</b>					
01 000 000 000 2700 110	SALARIES--TRANSPORTATION DIR	8,190.00	502.31	1,459.62	6,730.38
01 000 000 000 2700 120	SALARIES-BUS MECHANIC	0.00	0.00	0.00	0.00
01 000 000 000 2700 121	PART TIME SALARY-BUS DRIVER	242,707.14	24,270.70	51,823.04	190,884.10
01 000 000 000 2700 122	SUB SALARY	4,000.00	144.00	306.00	3,694.00
01 000 000 000 2700 210	HEALTH INSURANCE	0.00	0.00	0.00	0.00
01 000 000 000 2700 220	FICA	19,499.63	1,906.12	4,099.45	15,400.18
01 000 000 000 2700 230	PERS	12,483.42	937.14	1,740.27	10,743.15
01 000 000 000 2700 290	OTHER EMPLOYEE BENEFITS	500.00	0.00	100.00	400.00
01 000 000 000 2700 330	OTHER PROFESSIONAL SERVICES	5,500.00	980.00	1,240.00	4,260.00
01 000 000 000 2700 390	PHYSICALS	2,500.00	300.00	825.00	1,675.00
01 000 000 000 2700 431	TWO WAY RADIO	3,000.00	0.00	0.00	3,000.00
01 000 000 000 2700 432	FIRE EXTING. SERVICE	1,000.00	0.00	0.00	1,000.00
01 000 000 000 2700 519	TRANSPORTATION-FAMILY TYPE	5,500.00	0.00	0.00	5,500.00
01 000 000 000 2700 520	INSURANCE	20,000.00	0.00	(258.00)	20,258.00
01 000 000 000 2700 580	TRAVEL	2,500.00	91.70	412.65	2,087.35
01 000 000 000 2700 611	SUPPLIES	2,000.00	1,281.82	1,333.10	666.90
01 000 000 000 2700 626	GASOLINE	3,500.00	571.57	2,340.79	1,159.21
01 000 000 000 2700 627	DIESEL	120,000.00	10,165.73	16,388.67	103,611.33
01 000 000 000 2700 671	OIL AND GREASE	5,000.00	0.00	287.97	4,712.03
01 000 000 000 2700 672	TIRES AND TUBES	10,000.00	34.66	501.48	9,498.52
01 000 000 000 2700 673	REPAIRS	120,000.00	6,710.45	22,738.35	97,261.65
01 000 000 000 2700 732	VEHICLE REPLACEMENT	140,000.00	0.00	0.00	140,000.00
2700 TRANSPORTATION		<u>727,880.19</u>	<u>47,896.20</u>	<u>105,338.39</u>	<u>622,541.80</u>
<b>6300 TRANSFERS TO OTHER FUNDS</b>					
01 000 000 000 6300 920	TRANSFER OF FUNDS	0.00	0.00	0.00	0.00

Account Number	Account Description	Budget	Expended During Month	Expenditures to Date	Balance at EOM
6300	TRANSFERS TO OTHER FUNDS	0.00	0.00	0.00	0.00
<b>6320</b>	<b>TRANSFER TO SPECIAL RESERVE</b>				
01 000 000 000 6320 920	TRANSFER OF FUNDS TO SPECIAL RESERVE	0.00	0.00	0.00	0.00
6320	TRANSFER TO SPECIAL RESERVE	0.00	0.00	0.00	0.00
<b>6330</b>	<b>TRANSFER TO CAPITAL PROJECTS</b>				
01 000 000 000 6330 920	TRANSFER OF FUNDS TO CAPITAL PROJECTS	0.00	0.00	0.00	0.00
6330	TRANSFER TO CAPITAL PROJECTS	0.00	0.00	0.00	0.00
<b>6350</b>	<b>TRANSFER TO FOOD SERVICE</b>				
01 000 000 000 6350 920	TRANSFER OF FUNDS TO FOOD SERVICE	120,000.00	0.00	0.00	120,000.00
6350	TRANSFER TO FOOD SERVICE	120,000.00	0.00	0.00	120,000.00
<b>6360</b>	<b>TRANSFER TO STUDENT ACTIVITY</b>				
01 000 000 000 6360 920	TRANSFER OF FUNDS STUDENT ACTIVITY	0.00	0.00	0.00	0.00
6360	TRANSFER TO STUDENT ACTIVITY	0.00	0.00	0.00	0.00
000	UNDISTRIBUTED EXPENDITURES	3,119,827.71	157,386.60	711,776.55	2,408,051.16
<b>1000</b>	<b>INSTRUCTION</b>				
01 000 000 110 1000 110	SALARIES	178,010.00	14,834.16	29,668.32	148,341.68
01 000 000 110 1000 130	SUBS/AIDES	25,087.30	0.00	0.00	25,087.30
01 000 000 110 1000 210	HEALTH INSURANCE	32,110.80	2,675.90	5,351.80	26,759.00
01 000 000 110 1000 220	FICA	16,858.98	1,190.66	2,381.32	14,477.66
01 000 000 110 1000 230	TFFR	39,557.89	3,296.48	6,592.96	32,964.93
01 000 000 110 1000 290	OTHER EMPLOYEE BENEFITS	5,300.00	0.00	0.00	5,300.00
01 000 000 110 1000 430	CONTRACTS	4,000.00	0.00	0.00	4,000.00
01 000 000 110 1000 610	SUPPLIES	10,000.00	541.01	9,847.13	152.87
01 000 000 110 1000 618	FREIGHT	500.00	0.00	69.06	430.94
01 000 000 110 1000 640	BOOKS	1,000.00	0.00	0.00	1,000.00
01 000 000 110 1000 670	SOFTWARE	3,000.00	0.00	4,449.46	(1,449.46)
01 000 000 110 1000 730	EQUIPMENT	7,000.00	0.00	6,538.50	461.50
1000	INSTRUCTION	322,424.97	22,538.21	64,898.55	257,526.42
110	KINDERGARTEN	322,424.97	22,538.21	64,898.55	257,526.42
<b>1000</b>	<b>INSTRUCTION</b>				
01 000 000 120 1000 110	SALARIES	1,267,991.35	97,895.88	195,791.76	1,072,199.59
01 000 000 120 1000 130	SUBS/AIDES	125,782.30	5,992.30	21,259.49	104,522.81
01 000 000 120 1000 210	HEALTH INSURANCE	260,555.97	19,769.00	39,538.00	221,017.97
01 000 000 120 1000 220	FICA	103,743.50	7,858.07	16,432.11	87,311.39
01 000 000 120 1000 230	TFFR	285,702.81	22,203.96	44,917.01	240,785.80
01 000 000 120 1000 290	OTHER EMPLOYEE BENEFITS	5,725.00	125.98	351.96	5,373.04
01 000 000 120 1000 430	CONTRACTS	22,000.00	3,984.00	3,984.00	18,016.00
01 000 000 120 1000 560	TUITION TO LEA'S IN STATE	3,000.00	0.00	0.00	3,000.00
01 000 000 120 1000 580	TRAVEL	3,000.00	416.63	1,649.74	1,350.26
01 000 000 120 1000 611	SUPPLIES	75,000.00	3,374.44	49,341.68	25,658.32
01 000 000 120 1000 612	MUSIC SUPPLIES	4,000.00	268.16	446.86	3,553.14
01 000 000 120 1000 618	FREIGHT	2,000.00	71.84	882.88	1,117.12
01 000 000 120 1000 640	BOOKS	29,000.00	0.00	2,277.15	26,722.85
01 000 000 120 1000 670	SOFTWARE	20,000.00	12.00	1,791.78	18,208.22
01 000 000 120 1000 730	EQUIPMENT	20,000.00	0.00	15,256.50	4,743.50
01 000 000 120 1000 810	DUES & FEES	3,000.00	0.00	0.00	3,000.00
1000	INSTRUCTION	2,230,500.93	161,972.26	393,920.92	1,836,580.01
<b>2410</b>	<b>OFFICE OF PRINCIPAL SERVICES</b>				
01 000 000 120 2410 110	SALARIES	91,529.15	7,627.42	15,254.84	76,274.31
01 000 000 120 2410 120	SALARIES-SECRETARY	35,371.01	1,084.96	7,029.96	28,341.05
01 000 000 120 2410 210	HEALTH INSURANCE	29,527.32	2,160.60	5,468.58	24,058.74
01 000 000 120 2410 220	FICA	10,368.85	674.91	1,782.24	8,586.61
01 000 000 120 2410 230	TFFR	25,737.43	1,860.55	4,387.81	21,349.62
01 000 000 120 2410 430	CONTRACTS	500.00	0.00	0.00	500.00
01 000 000 120 2410 580	TRAVEL	1,500.00	0.00	0.00	1,500.00
01 000 000 120 2410 611	SUPPLIES	500.00	0.00	440.34	59.66
01 000 000 120 2410 618	FREIGHT	100.00	0.00	0.00	100.00
01 000 000 120 2410 670	SOFTWARE	200.00	0.00	0.00	200.00
01 000 000 120 2410 730	EQUIPMENT	4,100.00	0.00	3,598.00	502.00
01 000 000 120 2410 810	DUES & FEES	2,200.00	0.00	20.00	2,180.00
2410	OFFICE OF PRINCIPAL SERVICES	201,633.76	13,408.44	37,981.77	163,651.99
120	ELEMENTARY	2,432,134.69	175,380.70	431,902.69	2,000,232.00
<b>1000</b>	<b>INSTRUCTION</b>				

Account Number	Account Description	Budget	Expended During Month	Expenditures to Date	Balance at EOM
01 000 000 130 1000 110	SALARIES	371,050.57	30,920.94	61,841.88	309,208.69
01 000 000 130 1000 130	SUBS/AIDES	21,735.00	486.00	3,189.00	18,546.00
01 000 000 130 1000 210	HEALTH INSURANCE	73,680.80	5,882.20	11,764.40	61,916.40
01 000 000 130 1000 220	FICA	31,502.29	2,484.22	5,138.03	26,364.26
01 000 000 130 1000 230	TFFR	82,455.68	6,871.30	13,749.85	68,705.83
01 000 000 130 1000 290	OTHER EMPLOYEE BENEFITS	2,562.50	329.20	658.40	1,904.10
01 000 000 130 1000 430	CONTRACTS	13,000.00	0.00	600.00	12,400.00
01 000 000 130 1000 580	TRAVEL	750.00	0.00	0.00	750.00
01 000 000 130 1000 611	SUPPLIES	12,000.00	374.97	8,906.54	3,093.46
01 000 000 130 1000 618	FREIGHT	1,500.00	0.00	1,440.11	59.89
01 000 000 130 1000 640	BOOKS	35,000.00	0.00	22,852.50	12,147.50
01 000 000 130 1000 670	SOFTWARE	5,000.00	903.60	2,563.49	2,436.51
01 000 000 130 1000 730	EQUIPMENT	12,000.00	0.00	1,005.42	10,994.58
01 000 000 130 1000 810	DUES & FEES	500.00	777.00	777.00	(277.00)
1000 INSTRUCTION		662,736.84	49,029.43	134,486.62	528,250.22
130 MIDDLE/JUNIOR HIGH		662,736.84	49,029.43	134,486.62	528,250.22
<b>1000 INSTRUCTION</b>					
01 000 000 140 1000 110	SALARIES	757,979.05	63,164.88	126,329.76	631,649.29
01 000 000 140 1000 130	SUBS/AIDES	53,470.00	810.00	4,950.08	48,519.92
01 000 000 140 1000 210	HEALTH INSURANCE	150,662.22	12,297.28	24,594.56	126,067.66
01 000 000 140 1000 220	FICA	65,116.44	4,868.16	9,991.09	55,125.35
01 000 000 140 1000 230	TFFR	170,662.01	14,036.56	28,240.36	142,421.65
01 000 000 140 1000 290	OTHER EMPLOYEE BENEFITS	4,062.50	379.20	858.40	3,204.10
01 000 000 140 1000 430	CONTRACTS	25,000.00	0.00	20,453.50	4,546.50
01 000 000 140 1000 442	RENTAL-DRIVERS ED	0.00	0.00	0.00	0.00
01 000 000 140 1000 520	DRIVER'S ED INSURANCE	200.00	0.00	0.00	200.00
01 000 000 140 1000 561	TUITION TO LEA'S IN STATE	30,000.00	0.00	0.00	30,000.00
01 000 000 140 1000 580	TRAVEL	2,000.00	0.00	1,256.00	744.00
01 000 000 140 1000 611	SUPPLIES	45,000.00	2,019.45	23,315.08	21,684.92
01 000 000 140 1000 612	MUSIC SUPPLIES	7,500.00	515.19	5,493.22	2,006.78
01 000 000 140 1000 614	ART SUPPLIES	0.00	0.00	0.00	0.00
01 000 000 140 1000 618	FREIGHT	2,000.00	19.38	235.57	1,764.43
01 000 000 140 1000 626	MISC DRIVERS ED SUPPLIES	2,000.00	0.00	550.92	1,449.08
01 000 000 140 1000 640	BOOKS	30,000.00	0.00	17,958.00	12,042.00
01 000 000 140 1000 670	SOFTWARE	20,000.00	2,108.40	10,411.19	9,588.81
01 000 000 140 1000 730	EQUIPMENT	5,000.00	0.00	2,345.98	2,654.02
01 000 000 140 1000 731	CARL PERKINS EQUIPMENT	0.00	0.00	0.00	0.00
01 000 000 140 1000 733	RAC TC EQUIPMENT	0.00	0.00	0.00	0.00
01 000 000 140 1000 810	DUES & FEES	3,000.00	259.00	259.00	2,741.00
1000 INSTRUCTION		1,373,652.22	100,477.50	277,242.71	1,096,409.51
<b>2410 OFFICE OF PRINCIPAL SERVICES</b>					
01 000 000 140 2410 110	SALARIES	91,529.15	7,627.42	15,254.84	76,274.31
01 000 000 140 2410 120	SALARIES-SECRETARY	31,084.61	1,564.35	8,728.99	22,355.62
01 000 000 140 2410 210	HEALTH INSURANCE	28,663.28	2,124.60	5,215.10	23,448.18
01 000 000 140 2410 220	FICA	9,974.84	723.46	1,949.27	8,025.57
01 000 000 140 2410 230	TFFR/PERS	25,083.32	1,912.73	4,631.55	20,451.77
01 000 000 140 2410 430	CONTRACTS	1,000.00	600.00	600.00	400.00
01 000 000 140 2410 580	TRAVEL	1,500.00	0.00	146.38	1,353.62
01 000 000 140 2410 611	SUPPLIES	1,000.00	642.96	642.96	357.04
01 000 000 140 2410 618	FREIGHT	100.00	22.51	22.51	77.49
01 000 000 140 2410 670	SOFTWARE	200.00	0.00	0.00	200.00
01 000 000 140 2410 730	EQUIPMENT	4,100.00	0.00	3,598.00	502.00
01 000 000 140 2410 810	DUES & FEES	2,000.00	0.00	890.00	1,110.00
2410 OFFICE OF PRINCIPAL SERVICES		196,235.20	15,218.03	41,679.60	154,555.60
140 HIGH SCHOOL		1,569,887.42	115,695.53	318,922.31	1,250,965.11
<b>2835 HEALTH SERVICES</b>					
01 000 000 200 2835 120	NON-CERTIFIED SALARY	27,605.21	1,118.89	7,959.82	19,645.39
01 000 000 200 2835 220	FICA	2,111.80	88.60	611.92	1,499.88
01 000 000 200 2835 230	TFFR	4,212.56	176.74	1,220.68	2,991.88
01 000 000 200 2835 610	SUPPLIES	3,000.00	759.81	790.45	2,209.55
01 000 000 200 2835 810	DUES & FEES	2,000.00	159.50	649.00	1,351.00
2835 HEALTH SERVICES		38,929.57	2,303.54	11,231.87	27,697.70
<b>2900 OTHER SUPPORT SERVICES</b>					
01 000 000 200 2900 110	SALARIES	0.00	0.00	0.00	0.00
01 000 000 200 2900 220	FICA	0.00	0.00	0.00	0.00
01 000 000 200 2900 230	TFFR	0.00	0.00	0.00	0.00
01 000 000 200 2900 320	SUPPORT SERVICES	28,500.00	0.00	14,148.00	14,352.00
01 000 000 200 2900 594	FOSTER CARE	0.00	0.00	0.00	0.00

Account Number	Account Description	Budget	Expended During Month	Expenditures to Date	Balance at EOM
2900	OTHER SUPPORT SERVICES	28,500.00	0.00	14,148.00	14,352.00
200	SPECIAL PROGRAMS	67,429.57	2,303.54	25,379.87	42,049.70
<b>1000</b>	<b>INSTRUCTION</b>				
01 000 000 205 1000 110	SALARIES - SPEC ED	0.00	0.00	0.00	0.00
01 000 000 205 1000 130	SUBS/AIDES-SPECIAL ED	21,910.81	1,237.62	4,748.26	17,162.55
01 000 000 205 1000 210	HEALTH INSURANCE	8,640.36	480.02	1,440.06	7,200.30
01 000 000 205 1000 220	FICA	2,337.16	131.40	473.41	1,863.75
01 000 000 205 1000 230	PERS	3,343.59	225.48	834.47	2,509.12
1000	INSTRUCTION	36,231.92	2,074.52	7,496.20	28,735.72
205	PRESCHOOL SPECIAL EDUCATION	36,231.92	2,074.52	7,496.20	28,735.72
<b>1000</b>	<b>INSTRUCTION</b>				
01 000 000 211 1000 110	SALARIES	57,200.00	4,766.66	9,533.32	47,666.68
01 000 000 211 1000 130	SUBS/AIDES	22,831.88	1,302.58	5,100.23	17,731.65
01 000 000 211 1000 210	HEALTH INSURANCE	23,470.20	1,715.84	3,911.70	19,558.50
01 000 000 211 1000 220	FICA	6,783.43	451.19	1,129.99	5,653.44
01 000 000 211 1000 230	TFFR/PERS	16,195.25	1,258.03	2,896.80	13,298.45
01 000 000 211 1000 430	CONTRACTS	0.00	0.00	0.00	0.00
01 000 000 211 1000 580	TRAVEL	0.00	0.00	0.00	0.00
01 000 000 211 1000 611	SUPPLIES	1,000.00	0.00	699.00	301.00
01 000 000 211 1000 618	FREIGHT	100.00	0.00	0.00	100.00
01 000 000 211 1000 640	BOOKS	1,000.00	0.00	0.00	1,000.00
01 000 000 211 1000 670	SOFTWARE	0.00	0.00	0.00	0.00
01 000 000 211 1000 730	EQUIPMENT	1,000.00	0.00	0.00	1,000.00
01 000 000 211 1000 810	DUES & FEES	350.00	180.00	180.00	170.00
1000	INSTRUCTION	129,930.76	9,674.30	23,451.04	106,479.72
211	EDUCABLE MENTALLY HANDICAPPED	129,930.76	9,674.30	23,451.04	106,479.72
<b>1000</b>	<b>INSTRUCTION</b>				
01 000 000 225 1000 110	SALARIES	0.00	0.00	0.00	0.00
01 000 000 225 1000 130	SUBS/AIDES	30,100.56	1,742.58	6,249.42	23,851.14
01 000 000 225 1000 210	HEALTH INSURANCE	8,640.36	480.02	1,195.15	7,445.21
01 000 000 225 1000 220	FICA	2,963.68	140.17	498.67	2,465.01
01 000 000 225 1000 230	TFFR	4,593.35	262.47	950.22	3,643.13
01 000 000 225 1000 430	CONTRACTS	154,000.00	20,700.77	20,700.77	133,299.23
01 000 000 225 1000 580	TRAVEL	9,000.00	0.00	0.00	9,000.00
01 000 000 225 1000 611	SUPPLIES	2,500.00	445.29	600.86	1,899.14
01 000 000 225 1000 618	FREIGHT	100.00	0.00	0.00	100.00
01 000 000 225 1000 640	BOOKS	150.00	0.00	0.00	150.00
01 000 000 225 1000 670	SOFTWARE	0.00	0.00	0.00	0.00
01 000 000 225 1000 730	EQUIPMENT	0.00	0.00	0.00	0.00
01 000 000 225 1000 810	DUES & FEES	1,000.00	0.00	0.00	1,000.00
1000	INSTRUCTION	213,047.95	23,771.30	30,195.09	182,852.86
225	SPEECH IMPAIRED	213,047.95	23,771.30	30,195.09	182,852.86
<b>1000</b>	<b>INSTRUCTION</b>				
01 000 000 240 1000 110	SALARIES	56,000.00	4,666.66	9,333.32	46,666.68
01 000 000 240 1000 130	SUBS/AIDES	74,122.11	4,038.35	14,847.16	59,274.95
01 000 000 240 1000 210	HEALTH INSURANCE	40,750.92	2,675.88	6,791.82	33,959.10
01 000 000 240 1000 220	FICA	11,937.30	733.56	2,095.21	9,842.09
01 000 000 240 1000 230	TFFR	23,755.47	1,623.84	4,263.72	19,491.75
01 000 000 240 1000 430	CONTRACTS	0.00	0.00	0.00	0.00
01 000 000 240 1000 580	TRAVEL	0.00	0.00	0.00	0.00
01 000 000 240 1000 611	SUPPLIES	2,500.00	0.00	2,097.00	403.00
01 000 000 240 1000 618	FREIGHT	0.00	0.00	0.00	0.00
01 000 000 240 1000 640	BOOKS	500.00	0.00	0.00	500.00
01 000 000 240 1000 670	SOFTWARE	0.00	0.00	0.00	0.00
01 000 000 240 1000 730	EQUIPMENT	500.00	0.00	0.00	500.00
1000	INSTRUCTION	210,065.80	13,738.29	39,428.23	170,637.57
240	HIGH SCHOOL LD PROGRAM	210,065.80	13,738.29	39,428.23	170,637.57
<b>1000</b>	<b>INSTRUCTION</b>				
01 000 000 241 1000 110	SALARIES	110,765.00	9,230.42	18,460.84	92,304.16
01 000 000 241 1000 130	SUBS/AIDES	277,185.33	12,405.10	43,854.56	233,330.77
01 000 000 241 1000 210	HEALTH INSURANCE	129,605.64	6,480.30	17,280.80	112,324.84
01 000 000 241 1000 220	FICA	38,271.07	2,026.28	5,728.87	32,542.20
01 000 000 241 1000 230	TFFR	66,912.99	3,820.26	10,004.23	56,908.76
01 000 000 241 1000 430	CONTRACTS	0.00	0.00	0.00	0.00
01 000 000 241 1000 580	TRAVEL	100.00	0.00	0.00	100.00
01 000 000 241 1000 611	SUPPLIES	1,500.00	150.54	1,027.65	472.35
01 000 000 241 1000 618	FREIGHT	100.00	0.00	42.64	57.36

Account Number	Account Description	Budget	Expended During Month	Expenditures to Date	Balance at EOM
01 000 000 241 1000 640	BOOKS	500.00	0.00	173.91	326.09
01 000 000 241 1000 670	SOFTWARE	1,800.00	0.00	0.00	1,800.00
01 000 000 241 1000 730	EQUIPMENT	0.00	0.00	0.00	0.00
01 000 000 241 1000 810	DUES & FEES	0.00	0.00	0.00	0.00
1000 INSTRUCTION		<u>626,740.03</u>	<u>34,112.90</u>	<u>96,573.50</u>	<u>530,166.53</u>
241 ELEMENTARY LD PROGRAM		626,740.03	34,112.90	96,573.50	530,166.53
<b>1000 INSTRUCTION</b>					
01 000 000 310 1000 110	SALARIES	133,434.00	11,119.50	44,478.00	88,956.00
01 000 000 310 1000 130	SUBS/AIDES	1,000.00	0.00	0.00	1,000.00
01 000 000 310 1000 210	HEALTH INSURANCE	17,280.96	1,440.08	5,789.60	11,491.36
01 000 000 310 1000 220	FICA	11,529.71	960.80	3,845.48	7,684.23
01 000 000 310 1000 230	TFFR	29,652.04	2,471.02	9,884.08	19,767.96
01 000 000 310 1000 430	CONTRACTS	0.00	0.00	0.00	0.00
01 000 000 310 1000 580	TRAVEL	10,000.00	367.24	4,072.73	5,927.27
01 000 000 310 1000 611	SUPPLIES	20,000.00	2,192.80	9,732.76	10,267.24
01 000 000 310 1000 618	FREIGHT	500.00	0.00	984.12	(484.12)
01 000 000 310 1000 640	BOOKS	100.00	0.00	0.00	100.00
01 000 000 310 1000 670	SOFTWARE	0.00	0.00	240.00	(240.00)
01 000 000 310 1000 730	EQUIPMENT	0.00	0.00	0.00	0.00
01 000 000 310 1000 731	CARL PERKINS EQUIPMENT	33,000.00	9,261.00	9,261.00	23,739.00
1000 INSTRUCTION		<u>256,496.71</u>	<u>27,812.44</u>	<u>88,287.77</u>	<u>168,208.94</u>
310 AGRICULTURE		256,496.71	27,812.44	88,287.77	168,208.94
<b>3400 STUDENT ACTIVITIES</b>					
01 000 000 410 3400 110	SALARIES-STUDENT ACTIVITY	71,949.75	0.00	5,377.50	66,572.25
01 000 000 410 3400 220	FICA	5,504.16	0.00	411.38	5,092.78
01 000 000 410 3400 230	TFFR	13,158.06	0.00	0.00	13,158.06
01 000 000 410 3400 430	CONTRACTS-REPAIRS/MAINT	0.00	0.00	0.00	0.00
01 000 000 410 3400 522	LIABILITY INSURANCE	0.00	0.00	0.00	0.00
01 000 000 410 3400 890	OTHER	3,000.00	25.00	100.00	2,900.00
3400 STUDENT ACTIVITIES		<u>93,611.97</u>	<u>25.00</u>	<u>5,888.88</u>	<u>87,723.09</u>
410 STUDENT ACTIVITIES		93,611.97	25.00	5,888.88	87,723.09
<b>3400 STUDENT ACTIVITIES</b>					
01 000 000 420 3400 110	SALARIES-ATHLETIC	265,409.11	4,979.12	39,107.33	226,301.78
01 000 000 420 3400 210	HEALTH INSURANCE	8,349.99	551.83	1,829.55	6,520.44
01 000 000 420 3400 220	FICA	20,568.19	374.55	3,034.54	17,533.65
01 000 000 420 3400 230	TFFR	42,577.26	911.97	5,879.71	36,697.55
01 000 000 420 3400 430	REPAIRS	0.00	0.00	0.00	0.00
01 000 000 420 3400 890	OTHER	45,000.00	25.00	450.00	44,550.00
3400 STUDENT ACTIVITIES		<u>381,904.55</u>	<u>6,842.47</u>	<u>50,301.13</u>	<u>331,603.42</u>
420 ATHLETICS		381,904.55	6,842.47	50,301.13	331,603.42
<b>3300 COMMUNITY SERVICES/PRE-K &amp; DAYCARE</b>					
01 000 000 800 3300 110	PRE SCHOOL SALARIES	75,389.84	5,259.94	10,519.88	64,869.96
01 000 000 800 3300 130	PRESCHOOL SUBS/AIDES	21,910.81	1,237.63	4,748.27	17,162.54
01 000 000 800 3300 210	PRESCHOOL HEALTH INSURANCE	21,179.42	1,354.86	3,189.74	17,989.68
01 000 000 800 3300 220	PRESCHOOL FICA	8,584.11	550.80	1,312.21	7,271.90
01 000 000 800 3300 230	PRESCHOOL TFFR/PERS	20,096.89	1,394.35	3,172.17	16,924.72
01 000 000 800 3300 300	PRESCHOOL PURCHASED PROF SERVICES	0.00	0.00	0.00	0.00
01 000 000 800 3300 430	PRESCHOOL CONTRACTS	0.00	0.00	0.00	0.00
01 000 000 800 3300 580	PRESCHOOL TRAVEL	250.00	0.00	0.00	250.00
01 000 000 800 3300 611	PRESCHOOL SUPPLIES	1,000.00	715.51	1,343.98	(343.98)
01 000 000 800 3300 618	PRESCHOOL FREIGHT	100.00	1,240.85	1,296.16	(1,196.16)
01 000 000 800 3300 640	PRESCHOOL BOOKS	1,200.00	0.00	423.30	776.70
01 000 000 800 3300 670	PRESCHOOL SOFTWARE	1,000.00	0.00	0.00	1,000.00
01 000 000 800 3300 730	PRE SCHOOL EQUIPMENT	0.00	333.68	333.68	(333.68)
01 000 000 800 3300 800	PRESCHOOL Dues, Membership, Registration	200.00	0.00	0.00	200.00
3300 COMMUNITY SERVICES/PRE-K & DAYCARE		<u>150,911.07</u>	<u>12,087.62</u>	<u>26,339.39</u>	<u>124,571.68</u>
800 COMMUNITY SERVICES		150,911.07	12,087.62	26,339.39	124,571.68
<b>3300 COMMUNITY SERVICES/PRE-K &amp; DAYCARE</b>					
01 000 000 890 3300 110	DAYCARE SALARIES	0.00	0.00	0.00	0.00
01 000 000 890 3300 130	DAYCARE SUBS/AIDS	161,887.25	9,227.68	38,210.85	123,676.40
01 000 000 890 3300 210	DAYCARE HEALTH INSURANCE	60,482.52	3,360.14	10,080.42	50,402.10
01 000 000 890 3300 220	DAYCARE FICA	17,011.29	951.40	3,659.60	13,351.69
01 000 000 890 3300 230	DAYCARE PERS	24,703.99	1,306.24	5,474.34	19,229.65
01 000 000 890 3300 290	DAYCARE OTHER EMPLOYEE BENEFITS	0.00	0.00	0.00	0.00
01 000 000 890 3300 300	DAYCARE PURCHASED SERVICES	0.00	0.00	0.00	0.00

Account Number	Account Description	Budget	Expended During Month	Expenditures to Date	Balance at EOM
01 000 000 890 3300 410	DAYCARE UTILITY SERVICES	0.00	0.00	0.00	0.00
01 000 000 890 3300 430	DAYCARE REPAIR & MAINTENANCE	0.00	0.00	0.00	0.00
01 000 000 890 3300 450	DAYCARE CONSTRUCTION	0.00	0.00	0.00	0.00
01 000 000 890 3300 580	DAYCARE TRAVEL	0.00	0.00	0.00	0.00
01 000 000 890 3300 611	DAYCARE SUPPLIES	5,000.00	59.98	1,936.18	3,063.82
01 000 000 890 3300 618	DAYCARE FREIGHT	100.00	0.00	0.00	100.00
01 000 000 890 3300 640	DAYCARE BOOKS	0.00	0.00	0.00	0.00
01 000 000 890 3300 670	DAYCARE SOFTWARE	0.00	0.00	0.00	0.00
01 000 000 890 3300 730	DAYCARE EQUIPMENT	0.00	0.00	0.00	0.00
01 000 000 890 3300 800	DAYCARE DUES, MEMBERSHIPS, REGISTRATION	500.00	0.00	95.00	405.00
3300	COMMUNITY SERVICES/PRE-K & DAYCARE	269,685.05	14,905.44	59,456.39	210,228.66
890	DAYCARE	269,685.05	14,905.44	59,456.39	210,228.66
3100	FOOD SERVICES				
01 000 000 910 3100 120	SALARIES	0.00	(10,384.93)	10,260.74	(10,260.74)
01 000 000 910 3100 210	HEALTH INSURANCE	0.00	(2,520.12)	2,520.12	(2,520.12)
01 000 000 910 3100 220	FICA	0.00	(896.43)	886.93	(886.93)
01 000 000 910 3100 230	PERS	0.00	(1,397.08)	1,329.34	(1,329.34)
01 000 000 910 3100 730	EQUIPMENT	0.00	0.00	0.00	0.00
01 000 000 910 3100 890	OTHER	0.00	0.00	0.00	0.00
3100	FOOD SERVICES	0.00	(15,198.56)	14,997.13	(14,997.13)
910	FOOD SERVICES	0.00	(15,198.56)	14,997.13	(14,997.13)
1000	INSTRUCTION				
01 068 000 261 1000 110 2023	SALARIES	94,602.44	7,883.52	15,767.04	78,835.40
01 068 000 261 1000 210 2023	HEALTH INSURANCE	19,077.72	1,577.94	3,155.88	15,921.84
01 068 000 261 1000 220 2023	FICA	7,940.83	559.66	1,119.32	6,821.51
01 068 000 261 1000 230 2023	TFFR	21,146.92	1,751.90	3,503.80	17,643.12
01 068 000 261 1000 300 2021	PURCHASED SERVICES	0.00	0.00	0.00	0.00
1000	INSTRUCTION	142,767.91	11,773.02	23,546.04	119,221.87
261	TITLE I PROGRAMS	142,767.91	11,773.02	23,546.04	119,221.87
1000	INSTRUCTION				
01 082 000 298 1000 300 2023	PURCHASED SERVICES	40,565.00	10,210.90	31,833.90	8,731.10
01 082 000 298 1000 580 2023	TRAVEL	8,641.00	3,527.86	5,523.90	3,117.10
01 082 000 298 1000 810 2023	DUES & FEES	20,960.00	10,796.99	18,896.99	2,063.01
1000	INSTRUCTION	70,166.00	24,535.75	56,254.79	13,911.21
298	OTHER FEDERAL PROGRAMS	70,166.00	24,535.75	56,254.79	13,911.21
1000	INSTRUCTION				
01 089 040 298 1000 730	EQUIPMENT	47,394.00	0.00	24,982.10	22,411.90
1000	INSTRUCTION	47,394.00	0.00	24,982.10	22,411.90
298	OTHER FEDERAL PROGRAMS	47,394.00	0.00	24,982.10	22,411.90
1000	INSTRUCTION				
01 103 020 298 1000 580	TRAVEL	0.00	0.00	0.00	0.00
1000	INSTRUCTION	0.00	0.00	0.00	0.00
298	OTHER FEDERAL PROGRAMS	0.00	0.00	0.00	0.00
1000	INSTRUCTION				
01 200 000 298 1000 110	SALARIES	28,510.16	3,398.40	6,796.80	21,713.36
01 200 000 298 1000 210	HEALTH INSURANCE	4,741.90	565.24	1,130.48	3,611.42
01 200 000 298 1000 220	FICA	2,362.41	270.96	541.92	1,820.49
01 200 000 298 1000 230	TFFR	6,335.59	755.20	1,510.40	4,825.19
01 200 000 298 1000 300	PURCHASED SERVICES	550.00	0.00	0.00	550.00
01 200 000 298 1000 610	SUPPLIES	2,500.00	0.00	0.00	2,500.00
1000	INSTRUCTION	45,000.06	4,989.80	9,979.60	35,020.46
298	OTHER FEDERAL PROGRAMS	45,000.06	4,989.80	9,979.60	35,020.46
01	GENERAL FUND	10,848,394.98	693,478.30	2,244,543.87	8,603,851.11

Account Number	Account Description	Budget	Expended During Month	Expenditures to Date	Balance at EOM
02	SPECIAL FUND				
6300	TRANSFERS TO OTHER FUNDS				
02 000 000 000 6300 920	TRANSFER OF FUNDS	0.00	0.00	0.00	0.00
6300	TRANSFERS TO OTHER FUNDS	0.00	0.00	0.00	0.00
000	UNDISTRIBUTED EXPENDITURES	0.00	0.00	0.00	0.00
02	SPECIAL FUND	0.00	0.00	0.00	0.00

Account Number	Account Description	Budget	Expended During Month	Expenditures to Date	Balance at EOM
<b>03</b>	<b>CAPITAL PROJECTS</b>				
<b>2513</b>	<b>RECEIVING &amp; DISBURSING FUNDS</b>				
03 000 000 000 2513 810	DUES & FEES	0.00	0.00	0.00	0.00
2513	RECEIVING & DISBURSING FUNDS	0.00	0.00	0.00	0.00
<b>4100</b>	<b>FACILITY ACQ (BUILDING/LAND)</b>				
03 000 000 000 4100 710	LAND AND IMPROVEMENTS	0.00	0.00	0.00	0.00
03 000 000 000 4100 720	BUILDING ACQUISITION	0.00	0.00	0.00	0.00
03 000 000 000 4100 721	BUILDING ACQUISITION-ATH COMPLEX	0.00	0.00	0.00	0.00
03 000 000 000 4100 730	EQUIPMENT	0.00	0.00	0.00	0.00
4100	FACILITY ACQ (BUILDING/LAND)	0.00	0.00	0.00	0.00
<b>4210</b>	<b>CONSTRUCTION SERVICE (BY STAF)</b>				
03 000 000 000 4210 610	MAINTENANCE AND FEES-STAFF HOUSING	20,000.00	0.00	3,791.06	16,208.94
03 000 000 000 4210 611	SUPPLIES	10,000.00	0.00	0.00	10,000.00
03 000 000 000 4210 650	SUPPLIES-TECHNOLOGY RELATED	0.00	0.00	0.00	0.00
03 000 000 000 4210 710	LAND & BLDGS-SPEC ASSESSMENT	0.00	0.00	0.00	0.00
03 000 000 000 4210 730	EQUIPMENT	20,000.00	0.00	0.00	20,000.00
03 000 000 000 4210 733	FURNITURE & FIXTURES	0.00	1,837.75	1,837.75	(1,837.75)
4210	CONSTRUCTION SERVICE (BY STAF)	50,000.00	1,837.75	5,628.81	44,371.19
<b>4220</b>	<b>CONST SERVICE (BY CONTRACTOR)</b>				
03 000 000 000 4220 435	CONSTRUCTION SERVICES	1,643,000.00	2,922.93	326,395.49	1,316,604.51
4220	CONST SERVICE (BY CONTRACTOR)	1,643,000.00	2,922.93	326,395.49	1,316,604.51
<b>6200</b>	<b>SCHOOL CONST LOAN REPAYMENTS</b>				
03 000 000 000 6200 830	INTEREST PAYABLE	0.00	0.00	0.00	0.00
03 000 000 000 6200 910	PRINCIPAL PAYMENT	0.00	0.00	0.00	0.00
6200	SCHOOL CONST LOAN REPAYMENTS	0.00	0.00	0.00	0.00
000	UNDISTRIBUTED EXPENDITURES	1,693,000.00	4,760.68	332,024.30	1,360,975.70
<b>6200</b>	<b>SCHOOL CONST LOAN REPAYMENTS</b>				
03 161 000 000 6200 810	DUES & FEES	0.00	0.00	0.00	0.00
03 161 000 000 6200 830	INTEREST PAYMENTS ON BONDS	0.00	0.00	0.00	0.00
03 161 000 000 6200 910	PRINCIPAL PAYMENTS ON BONDS	0.00	0.00	0.00	0.00
6200	SCHOOL CONST LOAN REPAYMENTS	0.00	0.00	0.00	0.00
000	UNDISTRIBUTED EXPENDITURES	0.00	0.00	0.00	0.00
03	CAPITAL PROJECTS	1,693,000.00	4,760.68	332,024.30	1,360,975.70

Account Number	Account Description	Budget	Expended During Month	Expenditures to Date	Balance at EOM
04	DEBT SERVICE				
6100	DEBT SERVICE PAYMENTS				
04 000 000 000 6100 330	PROFESSIONAL SERV - AUDITS	0.00	1,000.00	3,500.00	(3,500.00)
04 000 000 000 6100 810	DUES & FEES	0.00	0.00	1,650.00	(1,650.00)
04 000 000 000 6100 830	INTEREST	565,162.50	0.00	0.00	565,162.50
04 000 000 000 6100 910	REDEMPTION OF PRINCIPAL	855,000.00	0.00	0.00	855,000.00
6100	DEBT SERVICE PAYMENTS	1,420,162.50	1,000.00	5,150.00	1,415,012.50
6300	TRANSFERS TO OTHER FUNDS				
04 000 000 000 6300 920	TRANSFER OF FUNDS	0.00	0.00	0.00	0.00
6300	TRANSFERS TO OTHER FUNDS	0.00	0.00	0.00	0.00
000	UNDISTRIBUTED EXPENDITURES	1,420,162.50	1,000.00	5,150.00	1,415,012.50
6200	SCHOOL CONST LOAN REPAYMENTS				
04 161 000 000 6200 830	INTEREST	0.00	0.00	0.00	0.00
04 161 000 000 6200 910	REDEMPTION OF PRINCIPAL	0.00	0.00	0.00	0.00
6200	SCHOOL CONST LOAN REPAYMENTS	0.00	0.00	0.00	0.00
000	UNDISTRIBUTED EXPENDITURES	0.00	0.00	0.00	0.00
04	DEBT SERVICE	1,420,162.50	1,000.00	5,150.00	1,415,012.50

**Expenditure Report by Function Killdeer School**  
Regular; Processing Month 10/2023; Fund Number 01, 02, 03, 04

Account Number	Account Description	Budget	Expended During Month	Expenditures to Date	Balance at EOM
Grand Total:		13,961,557.48	699,238.98	2,581,718.17	11,379,839.31

Regular; Processing Month 10/2023; Accounts to Include Accounts with  
 Activity; Fund Number 01, 03, 04

**Fund: 01 GENERAL FUND**

<u>Account Number</u>	<u>Description</u>	<u>Revised Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
01 000 1110	GENERAL-DISTRICT PROPERTY TAX	3,918,810.74	5,879.03	34,288.35	0.87	3,884,522.39
01 000 1220	TELECOMMUNICATIONS	10,000.00	0.00	0.00	0.00	10,000.00
01 000 1312	TUITION FROM ND DISTRICTS	80,000.00	0.00	0.00	0.00	80,000.00
01 000 1322	TUITION--SPECIAL ED	200,000.00	0.00	(4,129.72)	(2.06)	204,129.72
01 000 1510	INTEREST EARNED	50,000.00	23,852.30	81,637.56	163.28	(31,637.56)
01 000 1800	PRE SCHOOL	36,000.00	3,244.00	11,021.00	30.61	24,979.00
01 000 1801	DAYCARE	134,400.00	14,565.00	31,777.00	23.64	102,623.00
01 000 1950	OIL ROYALTY	15,000.00	679.13	2,403.76	16.03	12,596.24
01 000 1990	MISC INCOME	20,000.00	1,003.00	158,729.16	793.65	(138,729.16)
Subtotal: REVENUE FROM LOCAL SOURCES		4,464,210.74	49,222.46	315,727.11	7.07	4,148,483.63
01 000 2210	OIL & GAS PRODUCTION TAX	2,500,000.00	290,891.98	1,139,940.44	45.60	1,360,059.56
Subtotal: REVENUE FROM COUNTY SOURCES		2,500,000.00	290,891.98	1,139,940.44	45.60	1,360,059.56
01 000 3110	STATE AID	1,957,615.28	666,981.16	1,444,832.02	73.81	512,783.26
01 000 3130	TRANSPORTATION AID	192,412.50	37,211.98	109,015.56	56.66	83,396.94
01 000 3310	VOCATIONAL AID	38,000.00	0.00	0.00	0.00	38,000.00
Subtotal: REVENUE FROM STATE SOURCES		2,188,027.78	704,193.14	1,553,847.58	71.02	634,180.20
01 000 4210	TAYLOR GRAZING	500.00	0.00	457.83	91.57	42.17
01 000 4220	FLOOD CONTROL	550,000.00	939,903.79	1,059,797.45	192.69	(509,797.45)
01 000 4510	TITLE I PROGRAM AID	142,770.00	11,773.02	11,773.02	8.25	130,996.98
01 000 4517	TITLE IIA	45,348.00	0.00	0.00	0.00	45,348.00
01 000 4525	TITLE IV STUDENT SUPPORT	24,818.00	0.00	0.00	0.00	24,818.00
01 000 4526	TITLE V	0.00	21,294.04	21,294.04	0.00	(21,294.04)
01 000 4545	CARL PERKINS GRANT	33,000.00	0.00	0.00	0.00	33,000.00
01 101 4590	CHOICE READY GRANT	0.00	0.00	0.00	0.00	0.00
01 200 4590	BEST IN CLASS GRANT	45,000.00	13,500.00	13,500.00	30.00	31,500.00
01 000 4790	REAP SRSA G5	47,394.00	47,394.00	47,394.00	100.00	0.00
Subtotal: REVENUE FROM FEDERAL SOURCES		888,830.00	1,033,864.85	1,154,216.34	129.86	(265,386.34)
Fund Total:		10,041,068.52	2,078,172.43	4,163,731.47	41.47	5,877,337.05

Regular; Processing Month 10/2023; Accounts to Include Accounts with  
Activity; Fund Number 01, 03, 04

**Fund: 03 CAPITAL PROJECTS**

<u>Account Number</u>	<u>Description</u>	<u>Revised Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
03 000 1161	PROPERTY TAXES	677,918.64	1,023.64	6,058.12	0.89	671,860.52
03 000 1540	RENTAL INCOME SCHOOL HOUSING	91,800.00	7,650.00	30,050.00	32.73	61,750.00
Subtotal: REVENUE FROM LOCAL SOURCES		769,718.64	8,673.64	36,108.12	4.69	733,610.52
Fund Total:		769,718.64	8,673.64	36,108.12	4.69	733,610.52

Regular; Processing Month 10/2023; Accounts to Include Accounts with  
Activity; Fund Number 01, 03, 04

**Fund: 04 DEBT SERVICE**

<u>Account Number</u>	<u>Description</u>	<u>Revised Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
04 000 1171	SINKING AND INTEREST #2	1,443,788.00	2,635.08	15,978.95	1.11	1,427,809.05
	Subtotal: REVENUE FROM LOCAL SOURCES	1,443,788.00	2,635.08	15,978.95	1.11	1,427,809.05
	Fund Total:	1,443,788.00	2,635.08	15,978.95	1.11	1,427,809.05

**Revenue Summary Report**

Processing Month: 10/2023  
Regular; Processing Month 10/2023; Accounts to Include Accounts with  
Activity; Fund Number 01, 03, 04

	<u>Revised Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
Grand Total:	12,254,575.16	2,089,481.15	4,215,818.54	34.40	8,038,756.62

**Balance Sheet - Combined**

Period Ending: October 2023

Annual; Processing Month 10/2023; Fund Number 01, 02, 03, 04

	<u>01 GENERAL FUND</u>	<u>02 SPECIAL FUND</u>	<u>03 CAPITAL PROJECTS</u>	<u>04 DEBT SERVICE</u>	<u>Total</u>
<b>Total Assets and Deferred Outflows of Resources</b>					
<b>Current Assets</b>					
101 CASH IN BANK	5,025,366.72	125,000.00	4,806,181.58	1,432,448.92	11,388,997.22
102 FLEX ACCOUNT	104,068.13	0.00	0.00	0.00	104,068.13
110 DUE FROM OTHER FUNDS	954.97	0.00	0.00	0.00	954.97
111 INVESTMENTS	1,342,411.07	525,751.98	0.00	0.00	1,868,163.05
114 INTEREST REC ON INVESTMENTS	700.00	400.00	0.00	0.00	1,100.00
121 TAXES RECEIVABLE	75,412.02	0.00	13,596.41	39,294.53	128,302.96
153 ACCOUNTS RECEIVABLE	7,887.23	0.00	0.00	0.00	7,887.23
Current Assets	6,556,800.14	651,151.98	4,819,777.99	1,471,743.45	13,499,473.56
<b>Total Assets and Deferred Outflows of Resources</b>	<b>6,556,800.14</b>	<b>651,151.98</b>	<b>4,819,777.99</b>	<b>1,471,743.45</b>	<b>13,499,473.56</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Equity</b>					
<b>Current Liabilities</b>					
402 DUE TO OTHER FUNDS	68.48	0.00	0.00	0.00	68.48
461 SALARIES-BENEFITS PAYABLE	17,026.03	0.00	0.00	0.00	17,026.03
462 PAYFLEX PAYABLE	2,642.19	0.00	0.00	0.00	2,642.19
472 FICA PAYABLE	0.00	0.00	0.00	0.00	0.00
473 RETIREMENT PAYABLE	88,700.32	0.00	0.00	0.00	88,700.32
474 INSURANCE PAYABLE	7,354.46	0.00	0.00	0.00	7,354.46
475 FIT PAYABLE	0.00	0.00	0.00	0.00	0.00
476 SIT PAYABLE	1,850.95	0.00	0.00	0.00	1,850.95
477 TSA PAYABLE	1,878.06	0.00	0.00	0.00	1,878.06
478 DUES PAYABLE	1,828.03	0.00	0.00	0.00	1,828.03
479 FLEX PAYABLE	16,189.07	0.00	0.00	0.00	16,189.07
480 STATE OF CO GARNISHMENT	0.00	0.00	0.00	0.00	0.00
481 DEFERRED REVENUES	68,865.86	0.00	12,386.13	36,899.60	118,151.59
Current Liabilities	206,403.45	0.00	12,386.13	36,899.60	255,689.18
<b>Fund Balance</b>					
770 UNRESERVED FUND BALANCE	6,350,396.69	651,151.98	4,807,391.86	1,434,843.85	13,243,784.38
Fund Balance	6,350,396.69	651,151.98	4,807,391.86	1,434,843.85	13,243,784.38

**Balance Sheet - Combined**

Period Ending: October 2023

Annual; Processing Month 10/2023; Fund Number 01, 02, 03, 04

<u>01 GENERAL</u>	<u>02 SPECIAL FUND</u>	<u>03 CAPITAL</u>	<u>04 DEBT</u>	<u>Total</u>
<u>FUND</u>		<u>PROJECTS</u>	<u>SERVICE</u>	
6,556,800.14	651,151.98	4,819,777.99	1,471,743.45	13,499,473.56

<b>Total Liabilities, Deferred Inflows of Resources, and Fund Equity</b>
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b. Food Service Reports

**Balance Sheet**

Period Ending: October 2023

Annual; Processing Month 10/2023; Accounts to Include Accounts with Activity; Fund Number 05

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
<b>Fund: 05 SCHOOL FOOD SERVICES</b>				
<u>Current Assets</u>				
05 101	CASH	49,865.43	(29,044.39)	20,821.04
	Current Assets Subtotal:	49,865.43	(29,044.39)	20,821.04
Total Assets and Deferred Outflows of Resources:		49,865.43	(29,044.39)	20,821.04
<u>Current Liabilities</u>				
05 402	DUE TO OTHER FUNDS	954.97	0.00	954.97
	Current Liabilities Subtotal:	954.97	0.00	954.97
<u>Fund Balance</u>				
05 770	UNRESERVED FUND BALANCE	48,910.46	(29,044.39)	19,866.07
	Fund Balance Subtotal:	48,910.46	(29,044.39)	19,866.07
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		49,865.43	(29,044.39)	20,821.04

**Activity Fund Balance Report - Detail - Exclude Encumbrances**

10/2023 - 10/2023

Regular; Beginning Month 10/2023; Processing Month 10/2023; Accounts to Include Accounts with Activity; Fund Number 05

**Fund: 05 SCHOOL FOOD SERVICES**

<u>Chart of Account Number</u>		<u>Chart of Account Description</u>					<u>Entity Name</u>	<u>Expenses</u>	<u>Revenues</u>	<u>Balance Change</u>	<u>Balance</u>
<u>Entry Date</u>	<u>JR</u>	<u>Reference #</u>	<u>Check Acct</u>	<u>Check #</u>	<u>Description</u>						
<b>05 770</b>					<b>UNRESERVED FUND BALANCE</b>	<b>*Previous Balance</b>				48,910.46	
05 770					UNRESERVED FUND BALANCE						
05 000 1510					INTEREST EARNED						
10/31/2023	CR	25193			INTEREST EARNED	BRAVERA	0.00	120.06			
05 000 1611					STUDENT MEALS						
10/18/2023	CD	POELEM-01682 20231018	3	8572	REFUND LUNCH - AREIYA HUDSON	DALLMAN, VIKKI	0.00	(11.40)			
10/18/2023	CD	POELEM-01682 20231018	3	8572	REFUND LUNCH - DECLAN DALLMAN	DALLMAN, VIKKI	0.00	(8.30)			
10/19/2023	CR	25163			STUDENT MEALS	DIAZ, KERRY M	0.00	4,113.50			
10/19/2023	CR	25164			ONLINE STUDENT MEALS	DIAZ, KERRY M	0.00	9,306.50			
10/30/2023	CR	25180			STUDENT MEALS	DIAZ, KERRY M	0.00	2,380.00			
10/30/2023	CR	25181			ONLINE STUDENT MEALS	DIAZ, KERRY M	0.00	2,773.30			
05 000 1620					ADULT MEALS						
10/19/2023	CR	25163			ADULT MEALS	DIAZ, KERRY M	0.00	734.00			
10/19/2023	CR	25164			ONLINE ADULT MEALS	DIAZ, KERRY M	0.00	287.80			
10/30/2023	CR	25180			ADULT MEALS	DIAZ, KERRY M	0.00	98.00			
05 000 4550					FEDERAL REIMBURSEMENT						
10/16/2023	CR	25192			FEDERAL REIMBURSEMENT	DEPT OF PUBLIC INSTRUCTION	0.00	14,995.68			
05 000 000 910 3100 120					SALARIES						
10/10/2023	CD	ELEM-01455 20231010	3	8570	Salaries	KILLDEER PUBLIC SCHOOL-GEN FUN	20,645.67	0.00			
05 000 000 910 3100 210					HEALTH INSURANCE						
10/10/2023	CD	ELEM-01455 20231010	3	8570	Health Insurance	KILLDEER PUBLIC SCHOOL-GEN FUN	5,040.24	0.00			
05 000 000 910 3100 220					FICA & MEDICARE						
10/10/2023	CD	ELEM-01455 20231010	3	8570	FICA	KILLDEER PUBLIC SCHOOL-GEN FUN	1,783.36	0.00			
05 000 000 910 3100 230					PERS						
10/10/2023	CD	ELEM-01455 20231010	3	8570	PERS	KILLDEER PUBLIC SCHOOL-GEN FUN	2,726.42	0.00			
05 000 000 910 3100 610					FOOD						
10/10/2023	CD	POELEM-01627 20231010	3	8569	FOOD	HINRICHS SUPER VALU	69.76	0.00			
10/18/2023	CD	POELEM-01673 20231018	3	8576	FOOD 4641112	US FOODS	1,224.80	0.00			
10/18/2023	CD	POELEM-01673 20231018	3	8576	FOOD 4736594	US FOODS	649.66	0.00			
10/18/2023	CD	POELEM-01673 20231018	3	8576	FOOD 4915480	US FOODS	580.33	0.00			
10/18/2023	CD	POELEM-01673 20231018	3	8576	FOOD 4641113	US FOODS	784.72	0.00			
10/18/2023	CD	POELEM-01673 20231018	3	8576	FOOD 4736595	US FOODS	303.85	0.00			
10/18/2023	CD	POELEM-01673 20231018	3	8576	FOOD 4915481	US FOODS	806.55	0.00			

**Activity Fund Balance Report - Detail - Exclude Encumbrances**

10/2023 - 10/2023

Regular; Beginning Month 10/2023; Processing Month 10/2023; Accounts to Include Accounts with Activity; Fund Number 05

**Fund: 05 SCHOOL FOOD SERVICES**

<u>Chart of Account Number</u>		<u>Chart of Account Description</u>				<u>Entity Name</u>	<u>Expenses</u>	<u>Revenues</u>	<u>Balance Change</u>	<u>Balance</u>
<u>Entry Date</u>	<u>JR</u>	<u>Reference #</u>	<u>Check Acct</u>	<u>Check #</u>	<u>Description</u>					
10/18/2023	CD	POELEM-01673 20231018	3	8576	FOOD 4998926	US FOODS	393.39	0.00		
10/18/2023	CD	POELEM-01673 20231018	3	8576	FOOD 5097427	US FOODS	684.11	0.00		
10/18/2023	CD	POELEM-01673 20231018	3	8576	FOOD 5097428	US FOODS	776.02	0.00		
10/18/2023	CD	POELEM-01672 20231018	3	8575	FOOD 295514210	SYSCO NORTH DAKOTA, INC	361.47	0.00		
10/18/2023	CD	POELEM-01672 20231018	3	8575	FOOD 295508890	SYSCO NORTH DAKOTA, INC	2,195.16	0.00		
10/18/2023	CD	POELEM-01672 20231018	3	8575	FOOD 295521288	SYSCO NORTH DAKOTA, INC	1,513.56	0.00		
10/18/2023	CD	POELEM-01672 20231018	3	8575	FOOD 295515953	SYSCO NORTH DAKOTA, INC	3,747.89	0.00		
10/18/2023	CD	POELEM-01672 20231018	3	8575	FOOD 295508889	SYSCO NORTH DAKOTA, INC	2,211.17	0.00		
10/18/2023	CD	POELEM-01672 20231018	3	8575	CREDIT 295511722	SYSCO NORTH DAKOTA, INC	(16.02)	0.00		
10/18/2023	CD	POELEM-01672 20231018	3	8575	FOOD 295515952	SYSCO NORTH DAKOTA, INC	7,427.73	0.00		
10/18/2023	CD	POELEM-01672 20231018	3	8575	FOOD 295519593	SYSCO NORTH DAKOTA, INC	70.48	0.00		
10/18/2023	CD	POELEM-01672 20231018	3	8575	FOOD 295507060	SYSCO NORTH DAKOTA, INC	361.47	0.00		
10/18/2023	CD	POELEM-01672 20231018	3	8575	FOOD 295521287	SYSCO NORTH DAKOTA, INC	918.05	0.00		
10/18/2023	CD	POELEM-01672 20231018	3	8575	FOOD CHARGE 19528222S	SYSCO NORTH DAKOTA, INC	7.54	0.00		
10/18/2023	CD	POELEM-01671 20231018	3	8574	MILK 1830026	EAST SIDE JERSEY DAIRY, INC	228.20	0.00		
10/18/2023	CD	POELEM-01671 20231018	3	8574	MILK 1830049	EAST SIDE JERSEY DAIRY, INC	368.05	0.00		
10/18/2023	CD	POELEM-01671 20231018	3	8574	MILK 1830025	EAST SIDE JERSEY DAIRY, INC	290.40	0.00		
10/18/2023	CD	POELEM-01671 20231018	3	8574	MILK 1838847	EAST SIDE JERSEY DAIRY, INC	326.75	0.00		
10/18/2023	CD	POELEM-01671 20231018	3	8574	MILK 1838822	EAST SIDE JERSEY DAIRY, INC	432.28	0.00		
10/18/2023	CD	POELEM-01671 20231018	3	8574	MILK 1838848	EAST SIDE JERSEY DAIRY, INC	7.30	0.00		
10/18/2023	CD	POELEM-01671 20231018	3	8574	MILK 1830075	EAST SIDE JERSEY DAIRY, INC	244.25	0.00		
10/18/2023	CD	POELEM-01671 20231018	3	8574	MILK 1830103	EAST SIDE JERSEY DAIRY, INC	306.85	0.00		
10/18/2023	CD	POELEM-01671 20231018	3	8574	MILK 1830104	EAST SIDE JERSEY DAIRY, INC	204.30	0.00		
10/18/2023	CD	POELEM-01671 20231018	3	8574	MILK 1830076	EAST SIDE JERSEY DAIRY, INC	203.23	0.00		
10/18/2023	CD	POELEM-01671 20231018	3	8574	MILK 1830050	EAST SIDE JERSEY DAIRY, INC	169.24	0.00		

**Activity Fund Balance Report - Detail - Exclude Encumbrances**

10/2023 - 10/2023

Regular; Beginning Month 10/2023; Processing Month 10/2023; Accounts to Include Accounts with Activity; Fund Number 05

**Fund: 05 SCHOOL FOOD SERVICES**

<u>Chart of Account Number</u>		<u>Chart of Account Description</u>				<u>Entity Name</u>	<u>Expenses</u>	<u>Revenues</u>	<u>Balance Change</u>	<u>Balance</u>
<u>Entry Date</u>	<u>JR</u>	<u>Reference #</u>	<u>Check Acct</u>	<u>Check #</u>	<u>Description</u>					
10/18/2023	CD	ELEM-01480 3396	3	8573	hamburger	DUNN BURGERS	4,500.00	0.00		
10/30/2023	CR	25180			FOOD	DIAZ, KERRY M	(1,057.50)	0.00		
05 000 000 910 3100 611		SUPPLIES								
10/18/2023	CD	POELEM-01672 20231018	3	8575	DISPOSABLES 295515952	SYSCO NORTH DAKOTA, INC	124.66	0.00		
10/18/2023	CD	POELEM-01672 20231018	3	8575	DISPOSABLES 295508890	SYSCO NORTH DAKOTA, INC	715.48	0.00		
10/18/2023	CD	POELEM-01672 20231018	3	8575	DISPOSABLES 295508889	SYSCO NORTH DAKOTA, INC	384.00	0.00		
10/18/2023	CD	POELEM-01672 20231018	3	8575	DISPOSABLES 295521288	SYSCO NORTH DAKOTA, INC	171.64	0.00		
10/18/2023	CD	POELEM-01676 20231018	3	8571	WHITE NAPKINS, PAN LINERS, CAN LINERS, L	COLE PAPERS INC.	772.18	0.00		
10/18/2023	CD	POELEM-01676 20231018	3	8571	WHITE NAPKINS	COLE PAPERS INC.	174.84	0.00		
<b>05 770</b>		<b>UNRESERVED FUND BALANCE</b>				<b>*Current Activity</b>				<b>(29,044.39)</b>
						<b>*Ending Balance:</b>	63,833.53	34,789.14	0.00	19,866.07
						Fund Total: 05	63,833.53	34,789.14	0.00	19,866.07

c. Student Activity Reports

**Balance Sheet**

Period Ending: October 2023

Annual; Processing Month 10/2023; Accounts to Include Accounts with Activity; Fund Number 06

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
<b>Fund: 06 STUDENT ACTIVITY FUND</b>				
<u>Current Assets</u>				
06 101	CASH	439,576.07	34.06	439,610.13
06 110	DUE FROM OTHER FUNDS	68.48	0.00	68.48
	Current Assets Subtotal:	439,644.55	34.06	439,678.61
Total Assets and Deferred Outflows of Resources:		439,644.55	34.06	439,678.61

<u>Fund Balance</u>				
06 760 701	ACTIVITIES	1,199.23	88.00	1,287.23
06 760 704	ANNUAL	3,934.10	0.00	3,934.10
06 760 705	ATHLETICS	24,165.29	(5,110.08)	19,055.21
06 760 706	CLASS OF 2021	4,113.35	0.00	4,113.35
06 760 707	BOYS BB UNIFORMS	(3,454.24)	3,454.24	0.00
06 760 709	CHEERLEADERS MISC.	8,502.08	(278.89)	8,223.19
06 760 710	CHEERLEADER UNIFORMS BB	2,671.02	500.00	3,171.02
06 760 711	BOOSTER CLUB DONATIONS	0.00	0.00	0.00
06 760 713	GIRLS GOLF MISC	1,010.07	0.00	1,010.07
06 760 715	HOT LUNCH DONATIONS	1,926.39	0.00	1,926.39
06 760 716	SAFETY PATROL	247.86	1,000.00	1,247.86
06 760 717	CHROMEBOOK REPAIR	490.00	0.00	490.00
06 760 718	CLASS OF 2023	4,216.95	0.00	4,216.95
06 760 719	ATHLETES ASSISTANCE	594.33	0.00	594.33
06 760 720	CROSS COUNTRY MISC.	704.36	571.50	1,275.86
06 760 722	DRAMA CLUB	563.76	0.00	563.76
06 760 723	ELEMENTARY POP FUND	(144.55)	(98.00)	(242.55)
06 760 724	FAMILY & CONSUMER SCIENCE	317.23	0.00	317.23
06 760 726	FB UNIFORMS	(100.00)	1,600.00	1,500.00
06 760 727	FCCLA	4,486.67	0.00	4,486.67
06 760 728	FFA	10,557.04	3,835.14	14,392.18
06 760 729	GIRLS BB UNIFORMS	2,409.00	(2,209.00)	200.00
06 760 730	INTEREST - CHECKING	18,742.00	(4,626.20)	14,115.80
06 760 732	KILLDEER KORNER	530.38	0.00	530.38
06 760 733	GIRLS GOLF UNIFORMS	222.26	300.00	522.26
06 760 734	LIBRARY	5,118.88	4,106.25	9,225.13
06 760 735	MUSIC	27,570.27	11,899.82	39,470.09
06 760 736	NATIONAL HONOR SOCIETY	235.42	(385.00)	(149.58)
06 760 738	ELEM STAFF BEVERAGE MACHINE	(250.65)	(221.00)	(471.65)
06 760 740	SCHOOL DISTRICT	589.72	0.00	589.72
06 760 741	ROBOTICS	7,277.73	(1,389.70)	5,888.03
06 760 742	STUDENT COUNCIL	6,577.49	(1,434.91)	5,142.58
06 760 743	SUNSHINE ACCOUNT-ELEM	148.47	215.00	363.47
06 760 744	TRACK & FOOTBALL FIELD MAINTENANCE	148,493.29	0.00	148,493.29
06 760 745	TRACK UNIFORMS	2,368.78	1,000.00	3,368.78

**Balance Sheet**

Period Ending: October 2023

Annual; Processing Month 10/2023; Accounts to Include Accounts with Activity; Fund Number 06

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
06 760 746	AGRICULTURE	12,628.42	0.00	12,628.42
06 760 747	VOLLEYBALL UNIFORMS	(541.99)	1,000.00	458.01
06 760 748	WRESTLING UNIFORMS	(1,250.30)	1,000.00	(250.30)
06 760 749	HIGH SCHOOL MUSICAL	2,150.92	0.00	2,150.92
06 760 751	NEWSPAPER	95.76	0.00	95.76
06 760 754	PRESCHOOL	1,241.04	0.00	1,241.04
06 760 755	SUNSHINE FUND-HS	131.40	(64.40)	67.00
06 760 757	ELEMENTARY MUSIC	603.53	0.00	603.53
06 760 758	JEANS FOR CHARITY	7,949.25	612.50	8,561.75
06 760 759	ELEMENTARY MISCELLANEOUS	1,897.46	(142.93)	1,754.53
06 760 760	S.A.D.D.	1,275.82	0.00	1,275.82
06 760 761	CROSS COUNTRY UNIFORMS	3,102.64	1,000.00	4,102.64
06 760 762	ARCHERY	1,989.74	0.00	1,989.74
06 760 765	SCIENCE GRANT-ELEM	0.00	2,500.00	2,500.00
06 760 766	CHEERLEADER UNIFORMS FB	(220.00)	500.00	280.00
06 760 767	GIRLS BB MISC.	3,702.42	(991.00)	2,711.42
06 760 769	CLASS OF 2024	8,967.89	(40.97)	8,926.92
06 760 770	CLOSE UP	4,006.68	4,790.00	8,796.68
06 760 772	VOLLEYBALL MISC.	8,325.78	(2,260.40)	6,065.38
06 760 773	STEAM-ELEM.	2,386.53	(1,003.78)	1,382.75
06 760 775	ALLAN & KAYE DOLEZAL SCHOLARSHIP FUND	1,000.00	0.00	1,000.00
06 760 776	FOOTBALL MISC.	2,354.25	1,340.00	3,694.25
06 760 777	BOYS GOLF MISC.	574.96	0.00	574.96
06 760 778	HS GYMNASIUM SPONSORSHIP	35,887.26	(15,874.25)	20,013.01
06 760 779	TRACK MISC.	2,467.72	0.00	2,467.72
06 760 781	BOYS GOLF UNIFORM	132.00	692.00	824.00
06 760 782	BOYS BB MISC.	8,004.06	(2,454.24)	5,549.82
06 760 783	WRESTLING MISC.	4,240.28	873.73	5,114.01
06 760 784	SPEECH	1,782.45	(176.40)	1,606.05
06 760 785	ELEM GUIDANCE MISC	10,616.43	(885.10)	9,731.33
06 760 786	ART SUPPLIES	1,552.91	0.00	1,552.91
06 760 788	RALPH AND BERNIECE THOMAS SCHOLARSHIP	2,400.00	0.00	2,400.00
06 760 789	HOSA	12,479.93	260.00	12,739.93
06 760 790	CLASS OF 2022	3,906.87	(3,906.87)	0.00
06 760 791	KIDS ON THE RUN	541.86	0.00	541.86
06 760 792	DR SEUSS READING GROUP	270.00	0.00	270.00
06 760 793	IMAGINATION LIBRARY	3,148.48	0.00	3,148.48
06 760 794	COLLEGE & CAREER WEEK SCHOLARHIPS	664.00	449.00	1,113.00
06 760 795	KATHERINE KLEEMANN EDUCATION SCHOLARSHIP	2,100.00	0.00	2,100.00
06 760 796	FEREBEE SCHOLARSHIP	600.00	0.00	600.00
06 760 797	SCHOOL MARQUEE	100.00	0.00	100.00
06 760 798	MINION MENTORING SCHOLARSHIP	344.12	0.00	344.12
Fund Balance Subtotal:		439,644.55	34.06	439,678.61

**Balance Sheet**

Period Ending: October 2023

Annual; Processing Month 10/2023; Accounts to Include Accounts with Activity; Fund  
Number 06

<u>Account Number</u>	<u>Description</u>	<u>Previous Balance</u>	<u>Current Month</u>	<u>Ending Balance</u>
	Total Liabilities, Deferred Inflows of Resources, and Fund Equity:	439,644.55	34.06	439,678.61

**Activity Fund Balance Report - Detail - Exclude Encumbrances**

10/2023 - 10/2023

Regular; Beginning Month 10/2023; Processing Month 10/2023; Accounts to Include Accounts with Activity; Fund Number 06

**Fund: 06 STUDENT ACTIVITY FUND**

<u>Chart of Account Number</u>			<u>Chart of Account Description</u>			<u>Entity Name</u>	<u>Expenses</u>	<u>Revenues</u>	<u>Balance Change</u>	<u>Balance</u>
<u>Entry Date</u>	<u>JR</u>	<u>Reference #</u>	<u>Check Acct</u>	<u>Check #</u>	<u>Description</u>					
<b>06 760 701</b>					<b>ACTIVITIES</b>	<b>*Previous Balance</b>				1,199.23
06 760 701					ACTIVITIES					
06 001 1721					ACTIVITIES					
10/19/2023	CR	25154			ACTIVITY TICKETS	DIAZ, KERRY M	0.00	28.00		
10/19/2023	CR	25155			ONLINE ACTIVITY TICKETS	DIAZ, KERRY M	0.00	28.00		
10/30/2023	CR	25186			ATHLETIC TICKETS	DIAZ, KERRY M	0.00	8.00		
10/30/2023	CR	25187			ONLINE ATHLETIC TICKETS	DIAZ, KERRY M	0.00	24.00		
<b>06 760 701</b>					<b>ACTIVITIES</b>	<b>*Current Activity</b>				88.00
						<b>*Ending Balance:</b>	0.00	88.00	0.00	1,287.23
<b>06 760 704</b>					<b>ANNUAL</b>	<b>*Previous Balance</b>				3,934.10
						<b>*Ending Balance:</b>	0.00	0.00	0.00	3,934.10
<b>06 760 705</b>					<b>ATHLETICS</b>	<b>*Previous Balance</b>				24,165.29
06 760 705					ATHLETICS					
06 005 1721					ATHLETICS					
10/02/2023	CR	25080			Varsity FB Gate- Homecoming vs. Hazen	WALKER, NICHOLAS DALE	0.00	1,811.00		
10/03/2023	CR	25093			Athletics - JH VB Gate	WALKER, NICHOLAS DALE	0.00	298.00		
10/09/2023	CR	25102			Athletics - Elem GBB Gate	WALKER, NICHOLAS DALE	0.00	392.00		
10/11/2023	CR	25110			Athletics - JH VB Gate	WALKER, NICHOLAS DALE	0.00	374.00		
10/13/2023	CR	25116			Athletics - VB Gate	WALKER, NICHOLAS DALE	0.00	518.00		
10/17/2023	CR	25141			2080 media Sports #INV 70	DIAZ, KERRY M	0.00	3,500.00		
10/17/2023	CR	25143			Playon Sports	WALKER, NICHOLAS DALE	0.00	64.76		
10/17/2023	CR	25143			Belfield Public School 6th gr. GBB Tour	WALKER, NICHOLAS DALE	0.00	100.00		
10/17/2023	CR	25144			Elementary Boys Basketball Gate	WALKER, NICHOLAS DALE	0.00	226.00		
10/17/2023	CR	25147			Athletics - VB Gate	WALKER, NICHOLAS DALE	0.00	640.00		
10/19/2023	CR	25154			ACTIVITY TICKETS	DIAZ, KERRY M	0.00	224.00		
10/19/2023	CR	25155			ONLINE ACTIVITY TICKETS	DIAZ, KERRY M	0.00	224.00		
10/19/2023	CR	25156			ONLINE ALL SEASON PASS	DIAZ, KERRY M	0.00	140.00		
10/19/2023	CR	25157			CORRECTION DOUBLE PMT ON STUDENT ACT FEE	DIAZ, KERRY M	0.00	70.00		
10/19/2023	CR	25159			CORRECTION ON DEP 10.17.23	DIAZ, KERRY M	0.00	0.01		
10/30/2023	CR	25177			XC Meet Fees - Center-Stanton School	WALKER, NICHOLAS DALE	0.00	60.00		
10/30/2023	CR	25177			XC Meet Fees -Hebron Public School	WALKER, NICHOLAS DALE	0.00	50.00		
10/30/2023	CR	25177			XC Meet Fees -dickinson catholic schools	WALKER, NICHOLAS DALE	0.00	100.00		
10/30/2023	CR	25177			XC Meet Fees -grant county high school	WALKER, NICHOLAS DALE	0.00	10.00		
10/30/2023	CR	25177			XC Meet Fees -Garrison Public School	WALKER, NICHOLAS DALE	0.00	60.00		

**Activity Fund Balance Report - Detail - Exclude Encumbrances**

10/2023 - 10/2023

Regular; Beginning Month 10/2023; Processing Month 10/2023; Accounts to Include Accounts with Activity; Fund Number 06

**Fund: 06 STUDENT ACTIVITY FUND**

<u>Chart of Account Number</u>			<u>Chart of Account Description</u>				<u>Expenses</u>	<u>Revenues</u>	<u>Balance Change</u>	<u>Balance</u>
<u>Entry Date</u>	<u>JR</u>	<u>Reference #</u>	<u>Check Acct</u>	<u>Check #</u>	<u>Description</u>	<u>Entity Name</u>				
10/30/2023	CR	25177			XC Meet Fees -South Heart Public School	WALKER, NICHOLAS DALE	0.00	20.00		
10/30/2023	CR	25186			ATHLETIC TICKETS	DIAZ, KERRY M	0.00	64.00		
10/30/2023	CR	25187			ONLINE ATHLETIC TICKETS	DIAZ, KERRY M	0.00	192.00		
06 005 600 410 3400 610			ATHLETICS							
10/12/2023	CD	ELEM-01477 20231012	2	33723	official	ABRAHAMSON, JOHN	107.50	0.00		
10/12/2023	CD	ELEM-01478 20231012	2	33724	official	TIBOR, DESIRAE ANN	107.50	0.00		
10/12/2023	CD	ELEM-01478 20231012	2	33724	official	TIBOR, DESIRAE ANN	22.93	0.00		
10/13/2023	CD	ELEM-01483 20231013	2	33725	official	ABRAHAMSON, JOHN	148.50	0.00		
10/13/2023	CD	ELEM-01482 20231013	2	33726	official	Bosch, Jodi	148.50	0.00		
10/13/2023	CD	ELEM-01482 20231013	2	33726	mileage	Bosch, Jodi	45.85	0.00		
10/18/2023	CD	HS-00933 20231018	2	33742	XC entry fees Rugby 10/7/23	RUGBY HIGH SCHOOL	75.00	0.00		
10/18/2023	CD	HS-00933 20231018	2	33742	XC entry fees Rugby 10/7/23	RUGBY HIGH SCHOOL	75.00	0.00		
10/18/2023	CD	HS-00917 20231018	2	33748	entry fee	TRINITY HIGH SCHOOL	50.00	0.00		
10/18/2023	CD	HS-00917 20231018	2	33748	entry fee	TRINITY HIGH SCHOOL	50.00	0.00		
10/18/2023	CD	HS-00899 20231018	2	33731	8th Grade Volleyball Tournament	BELFIELD PUBLIC SCHOOL	150.00	0.00		
10/18/2023	CD	HS-00895 20231018	2	33730	team	BEACH HIGH SCHOOL	50.00	0.00		
10/18/2023	CD	HS-00895 20231018	2	33730	team	BEACH HIGH SCHOOL	50.00	0.00		
10/18/2023	CD	HS-00892 2994	2	33737	T-shirts for home xc meet awards	EMBROIDERY ARTS	400.00	0.00		
10/18/2023	CD	HS-00934 20231018	2	33744	XC entry fees regionals 10/13/23	STANDING ROCK HS	75.00	0.00		
10/18/2023	CD	HS-00934 20231018	2	33744	XC entry fees regionals 10/13/23	STANDING ROCK HS	75.00	0.00		
10/18/2023	CD	ELEM-01487 93608	2	33741	activity scheduler	rSCHOOLTODAY	595.00	0.00		
10/18/2023	CD	POELEM-01695 65856	2	33747	ATHLETIC TRAINING 9/1-9/30/2023	THERAPY SOLUTIONS	2,440.00	0.00		
10/18/2023	CD	POHS-00189 65778	2	33747	ATHLETIC TRAINING COVERAGE 8/1-8/31/2023	THERAPY SOLUTIONS	3,605.00	0.00		
10/18/2023	CD	POELEM-01654 INV70	2	33727	ADDITIONAL PIXELLOT UNIT NEW GYM	2080 MEDIA INC	3,500.00	0.00		
10/18/2023	CD	ELEM-01434 20231018	2	33749	mileage-NDIAAAA CONF.	WALKER, NICHOLAS DALE	167.68	0.00		
10/18/2023	CD	ELEM-01434 20231018	2	33749	hotel	WALKER, NICHOLAS DALE	176.40	0.00		

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**Fund: 06 STUDENT ACTIVITY FUND**

<u>Chart of Account Number</u>		<u>Chart of Account Description</u>					<u>Expenses</u>	<u>Revenues</u>	<u>Balance Change</u>	<u>Balance</u>
<u>Entry Date</u>	<u>JR</u>	<u>Reference #</u>	<u>Check Acct</u>	<u>Check #</u>	<u>Description</u>	<u>Entity Name</u>				
10/18/2023	CD	POELEM-01675 20231018	2	33740	REFUND DOUBLE ATHLETIC FEE PMT FOR TJ	REEMS, CHRISTY	70.00	0.00		
10/26/2023	CD	HS-00993 20231026	2	33752	XC per diem	CASH	1,300.00	0.00		
10/30/2023	CD	ELEM-01500 20231030	2	33755	official	ABRAHAMSON, JOHN	148.50	0.00		
10/30/2023	CD	ELEM-01501 20231030	2	33756	official	Bosch, Jodi	148.50	0.00		
10/30/2023	CD	ELEM-01501 20231030	2	33756	mileage	Bosch, Jodi	45.85	0.00		
10/30/2023	CD	ELEM-01497 20231030	2	33758	volleyball official	MILLER, JAKE	148.50	0.00		
10/30/2023	CD	ELEM-01497 20231030	2	33758	mileage	MILLER, JAKE	77.29	0.00		
10/30/2023	CD	ELEM-01498 20231030	2	33757	volleyball official	MCLAUGHLIN, WILSON	148.50	0.00		
10/30/2023	CD	ELEM-01498 20231030	2	33757	mileage	MCLAUGHLIN, WILSON	45.85	0.00		
<b>06 760 705</b>					<b>ATHLETICS</b>	<b>*Current Activity</b>			<b>(5,110.08)</b>	
						<b>*Ending Balance:</b>	<u>14,247.85</u>	<u>9,137.77</u>	<u>0.00</u>	<u>19,055.21</u>
<b>06 760 706</b>					<b>CLASS OF 2021</b>	<b>*Previous Balance</b>				<b>4,113.35</b>
						<b>*Ending Balance:</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>4,113.35</u>
<b>06 760 707</b>					<b>BOYS BB UNIFORMS</b>	<b>*Previous Balance</b>				<b>(3,454.24)</b>
06 760 707					BOYS BB UNIFORMS					
10/03/2023	GJ				TRANSFER FROM BB MISC TO BB UNIFORMS		0.00	0.00	2,454.24	
06 007 1721					BOYS BB UNIFORMS					
10/06/2023	GJ				CORRECTION TO FYE22 UNIFORM TRANSFER		0.00	1,000.00		
<b>06 760 707</b>					<b>BOYS BB UNIFORMS</b>	<b>*Current Activity</b>				<b>3,454.24</b>
						<b>*Ending Balance:</b>	<u>0.00</u>	<u>1,000.00</u>	<u>2,454.24</u>	<u>0.00</u>
<b>06 760 709</b>					<b>CHEERLEADERS MISC.</b>	<b>*Previous Balance</b>				<b>8,502.08</b>
06 760 709					CHEERLEADERS MISC.					
06 009 600 410 3400 610					CHEERLEADERS MISC.					
10/10/2023	CD	HS-00908 20231010	2	33721	Orange Glow Necklaces	BOHMBACH, TARA	19.99	0.00		
10/10/2023	CD	HS-00908 20231010	2	33721	ORANGE PLASTIC LEIS (50PC)	BOHMBACH, TARA	25.98	0.00		
10/10/2023	CD	HS-00908 20231010	2	33721	2TONE SPIRIT POM-ORG/BLCK	BOHMBACH, TARA	131.96	0.00		
10/10/2023	CD	HS-00908 20231010	2	33721	ORANGE SCHOOL SPIRIT FOAM HAND	BOHMBACH, TARA	98.97	0.00		
10/10/2023	CD	HS-00908 20231010	2	33721	Shipping	BOHMBACH, TARA	1.99	0.00		

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Fund: 06 STUDENT ACTIVITY FUND

Chart of Account Number		Chart of Account Description			Entity Name	Expenses	Revenues	Balance Change	Balance
Entry Date	JR	Reference #	Check Acct	Check #	Description				
06 760 709					CHEERLEADERS MISC.				(278.89)
					*Current Activity				
					*Ending Balance:	278.89	0.00	0.00	8,223.19
06 760 710					CHEERLEADER UNIFORMS BB				2,671.02
06 760 710					CHEERLEADER UNIFORMS BB				
06 010 1721					CHEERLEADER UNIFORMS BB				
10/06/2023	GJ				CORRECTION TO FYE22 UNIFORM TRANSFER	0.00	500.00		
06 760 710					CHEERLEADER UNIFORMS BB				500.00
					*Current Activity				
					*Ending Balance:	0.00	500.00	0.00	3,171.02
06 760 711					BOOSTER CLUB DONATIONS				0.00
					*Previous Balance				
					*Ending Balance:	0.00	0.00	0.00	0.00
06 760 713					GIRLS GOLF MISC				1,010.07
					*Previous Balance				
					*Ending Balance:	0.00	0.00	0.00	1,010.07
06 760 715					HOT LUNCH DONATIONS				1,926.39
					*Previous Balance				
					*Ending Balance:	0.00	0.00	0.00	1,926.39
06 760 716					SAFETY PATROL				247.86
					*Previous Balance				
06 760 716					SAFETY PATROL				
06 016 1721					SAFETY PATROL				
10/17/2023	CR	25142			Donation- Bakken 1st Responders Golf Scr	CARNEY, VICKI A	0.00	500.00	
10/17/2023	CR	25142			Donation- Bakken 1st Responders Golf Scr	CARNEY, VICKI A	0.00	500.00	
06 760 716					SAFETY PATROL				1,000.00
					*Current Activity				
					*Ending Balance:	0.00	1,000.00	0.00	1,247.86
06 760 717					CHROMEBOOK REPAIR				490.00
					*Previous Balance				
					*Ending Balance:	0.00	0.00	0.00	490.00
06 760 718					CLASS OF 2023				4,216.95
					*Previous Balance				
					*Ending Balance:	0.00	0.00	0.00	4,216.95
06 760 719					ATHLETES ASSISTANCE				594.33
					*Previous Balance				
					*Ending Balance:	0.00	0.00	0.00	594.33
06 760 720					CROSS COUNTRY MISC.				704.36
					*Previous Balance				
06 760 720					CROSS COUNTRY MISC.				
06 020 1721					CROSS COUNTRY MISC.				
10/05/2023	CR	25096			XC Misc - Hat Sales	HORGESHIMER, NATHAN SCOTT	0.00	30.00	
10/10/2023	CR	25108			XC Misc - Aspen Chic T-Shirt Sales	HORGESHIMER, NATHAN SCOTT	0.00	500.00	

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**Fund: 06 STUDENT ACTIVITY FUND**

<u>Chart of Account Number</u>			<u>Chart of Account Description</u>			<u>Entity Name</u>	<u>Expenses</u>	<u>Revenues</u>	<u>Balance Change</u>	<u>Balance</u>
10/20/2023	CR	25165			XC Misc - Hat Money	HORGESHIMER, NATHAN SCOTT	0.00	41.50		
<b>06 760 720</b>			<b>CROSS COUNTRY MISC.</b>			<b>*Current Activity</b>				571.50
						<b>*Ending Balance:</b>	0.00	571.50	0.00	1,275.86
<b>06 760 722</b>			<b>DRAMA CLUB</b>			<b>*Previous Balance</b>				563.76
						<b>*Ending Balance:</b>	0.00	0.00	0.00	563.76
<b>06 760 723</b>			<b>ELEMENTARY POP FUND</b>			<b>*Previous Balance</b>				(144.55)
06 760 723			ELEMENTARY POP FUND							
06 023 600 410 3400 610			ELEMENTARY POP FUND							
10/18/2023	CD	POELEM-01680 20231018	2	33736	SUPPLIES 450202	COCA COLA	38.00	0.00		
10/18/2023	CD	POELEM-01680 20231018	2	33736	SUPPLIES 451215	COCA COLA	60.00	0.00		
<b>06 760 723</b>			<b>ELEMENTARY POP FUND</b>			<b>*Current Activity</b>				(98.00)
						<b>*Ending Balance:</b>	98.00	0.00	0.00	(242.55)
<b>06 760 724</b>			<b>FAMILY &amp; CONSUMER SCIENCE</b>			<b>*Previous Balance</b>				317.23
						<b>*Ending Balance:</b>	0.00	0.00	0.00	317.23
<b>06 760 726</b>			<b>FB UNIFORMS</b>			<b>*Previous Balance</b>				(100.00)
06 760 726			FB UNIFORMS							
06 026 1721			FB UNIFORMS							
10/06/2023	GJ				CORRECTION TO FYE22 UNIFORM TRANSFER		0.00	1,600.00		
<b>06 760 726</b>			<b>FB UNIFORMS</b>			<b>*Current Activity</b>				1,600.00
						<b>*Ending Balance:</b>	0.00	1,600.00	0.00	1,500.00
<b>06 760 727</b>			<b>FCCLA</b>			<b>*Previous Balance</b>				4,486.67
						<b>*Ending Balance:</b>	0.00	0.00	0.00	4,486.67
<b>06 760 728</b>			<b>FFA</b>			<b>*Previous Balance</b>				10,557.04
06 760 728			FFA							
06 028 1721			FFA							
10/03/2023	CR	25095			National Convention Sponsorship	LEIER, DAVID	0.00	500.00		
10/09/2023	CR	25106			FFA - National Convention Sponsorship	LEIER, DAVID	0.00	1,250.00		
10/17/2023	CR	25145			FFA - ND FFA Foundation Inc (NC Travel)	JOHNSON, ERIK	0.00	2,000.00		
10/18/2023	CR	25151			FFA National Convention Sponsorship	LEIER, DAVID	0.00	800.00		
10/24/2023	CR	25166			FFA - National Convention Sponsorship	LEIER, DAVID	0.00	400.00		
10/30/2023	CR	25176			FFA Advisor Meal Reibersement	LEIER, DAVID	0.00	234.24		
06 028 600 410 3400 610			FFA							

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**Fund: 06 STUDENT ACTIVITY FUND**

<u>Chart of Account Number</u>		<u>Chart of Account Description</u>					<u>Expenses</u>	<u>Revenues</u>	<u>Balance Change</u>	<u>Balance</u>
<u>Entry Date</u>	<u>JR</u>	<u>Reference #</u>	<u>Check Acct</u>	<u>Check #</u>	<u>Description</u>	<u>Entity Name</u>				
10/27/2023	CD	HS-00912 20231027-0024	2	33754	Livestock Eval Registration Team 1	VISA	75.00	0.00		
10/27/2023	CD	HS-00912 20231027-0024	2	33754	Livestock Eval Registration Team 2	VISA	75.00	0.00		
10/27/2023	CD	HS-00912 20231027-0024	2	33754	Meal Tickets	VISA	72.00	0.00		
10/27/2023	CD	HS-00912 20231027-0024	2	33754	FEE	VISA	5.00	0.00		
10/27/2023	CD	HS-00898 20231027-0025	2	33754	VISA Use to be used for: - Booking hotel	VISA	599.99	0.00		
10/27/2023	CD	HS-00874 20231027-0026	2	33754	ND FFA State Range Judging Trip Expenses	VISA	522.11	0.00		
<b>06 760 728</b>				<b>FFA</b>		<b>*Current Activity</b>				3,835.14
						<b>*Ending Balance:</b>	1,349.10	5,184.24	0.00	14,392.18
<b>06 760 729</b>				<b>GIRLS BB UNIFORMS</b>		<b>*Previous Balance</b>				2,409.00
06 760 729				GIRLS BB UNIFORMS						
10/03/2023	GJ				TRANSFER FROM GBB MISC TO GBB UNIFORMS		0.00	0.00	991.00	
06 029 1721				GIRLS BB UNIFORMS						
10/06/2023	GJ				CORRECTION TO FYE22 UNIFORM TRANSFER		0.00	1,000.00		
06 029 600 410 3400 610				GIRLS BB UNIFORMS						
10/18/2023	CD	ELEM-01443 922900713	2	33735	Womens Jordan Basketball Jerseys	BSN SPORTS	2,000.00	0.00		
10/18/2023	CD	ELEM-01443 922900713	2	33735	Womens Jordan Basketball Shorts	BSN SPORTS	2,200.00	0.00		
<b>06 760 729</b>				<b>GIRLS BB UNIFORMS</b>		<b>*Current Activity</b>				(2,209.00)
						<b>*Ending Balance:</b>	4,200.00	1,000.00	991.00	200.00
<b>06 760 730</b>				<b>INTEREST - CHECKING</b>		<b>*Previous Balance</b>				18,742.00
06 760 730				INTEREST - CHECKING						
10/06/2023	GJ				CORRECTION TO FYE22 UNIFORM TRANSFER		0.00	0.00	(5,693.13)	
06 030 1721				INTEREST - CHECKING						
10/31/2023	CR	25194			INTEREST - CHECKING	BRAVERA	0.00	1,066.93		
<b>06 760 730</b>				<b>INTEREST - CHECKING</b>		<b>*Current Activity</b>				(4,626.20)
						<b>*Ending Balance:</b>	0.00	1,066.93	(5,693.13)	14,115.80
<b>06 760 732</b>				<b>KILLDEER KORNER</b>		<b>*Previous Balance</b>				530.38
						<b>*Ending Balance:</b>	0.00	0.00	0.00	530.38
<b>06 760 733</b>				<b>GIRLS GOLF UNIFORMS</b>		<b>*Previous Balance</b>				222.26
06 760 733				GIRLS GOLF UNIFORMS						
06 033 1721				GIRLS GOLF UNIFORMS						

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Chart of Account Number		Chart of Account Description								
Entry Date	JR	Reference #	Check Acct	Check #	Description	Entity Name	Expenses	Revenues	Balance Change	Balance
10/06/2023	GJ				CORRECTION TO FYE22 UNIFORM TRANSFER		0.00	500.00		
06 033 600 410 3400 610					GIRLS GOLF UNIFORMS					
10/18/2023	CD	ELEM-01443 922900713	2	33735	Shipping	BSN SPORTS	200.00	0.00		
<b>06 760 733</b>					<b>GIRLS GOLF UNIFORMS</b>	<b>*Current Activity</b>				300.00
						<b>*Ending Balance:</b>	200.00	500.00	0.00	522.26
<b>06 760 734</b>					<b>LIBRARY</b>	<b>*Previous Balance</b>				5,118.88
06 760 734					LIBRARY					
06 034 1721					LIBRARY					
10/05/2023	CR	25099			Lost book fine- Bri-Ann Fitzpatrick	DIAZ, KERRY M	0.00	16.00		
10/05/2023	CR	25099			Lost book fine- Beau Buehner	DIAZ, KERRY M	0.00	32.00		
10/10/2023	CR	25109			Lost book fine- Jordy Brown	DIAZ, KERRY M	0.00	9.00		
10/12/2023	CR	25115			lost book fine for Ledger Krueger	DIAZ, KERRY M	0.00	1.00		
10/19/2023	CR	25158			CORRECTION -JORDY BROWN LIBRARY FINE	DIAZ, KERRY M	0.00	10.00		
10/30/2023	CR	25179			elementary bookfair	WHEELING, BRITTANY	0.00	4,039.15		
10/30/2023	CR	25190			CORRECTION RCPT 25179	DIAZ, KERRY M	0.00	(0.90)		
<b>06 760 734</b>					<b>LIBRARY</b>	<b>*Current Activity</b>				4,106.25
						<b>*Ending Balance:</b>	0.00	4,106.25	0.00	9,225.13
<b>06 760 735</b>					<b>MUSIC</b>	<b>*Previous Balance</b>				27,570.27
06 760 735					MUSIC					
06 035 1721					MUSIC					
10/02/2023	CR	25081			varsity Football concessions - BAND	HOUSEL, MICHAEL	0.00	2,031.00		
10/10/2023	CR	25107			Band Fundraiser Money	HOUSEL, MICHAEL	0.00	335.00		
10/11/2023	CR	25113			band money fundraiser	HOUSEL, MICHAEL	0.00	927.00		
10/12/2023	CR	25114			Donation form LeAnn Erickson	HOUSEL, MICHAEL	0.00	10,000.00		
10/18/2023	CR	25150			Wreath Sales	HOUSEL, MICHAEL	0.00	175.00		
10/18/2023	CR	25153			Band Concessions	HOUSEL, MICHAEL	0.00	374.00		
10/19/2023	CR	25154			ACTIVITY TICKETS	DIAZ, KERRY M	0.00	28.00		
10/19/2023	CR	25155			ONLINE ACTIVITY TICKETS	DIAZ, KERRY M	0.00	28.00		
10/30/2023	CR	25186			ATHLETIC TICKETS	DIAZ, KERRY M	0.00	8.00		
10/30/2023	CR	25187			ONLINE ATHLETIC TICKETS	DIAZ, KERRY M	0.00	24.00		
10/31/2023	CR	25191			Band Money Wreath	HOUSEL, MICHAEL	0.00	2,306.00		
06 035 600 410 3400 610					MUSIC					
10/18/2023	CD	POELEM-01680 20231018	2	33736	SUPPLIES 450525	COCA COLA	645.00	0.00		
10/18/2023	CD	HS-00918 91435709	2	33751	Cancy	WORLDS FINEST CHOCOLATE, INC	2,815.00	0.00		
10/18/2023	CD	HS-00904 ARINV6835082 3	2	33750	drum set	WOODWIND BRASSWIND	375.13	0.00		

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Chart of Account Number		Chart of Account Description				Entity Name	Expenses	Revenues	Balance Change	Balance
Entry Date	JR	Reference #	Check Acct	Check #	Description					
10/18/2023	CD	HS-00904 ARINV6835082 3	2	33750	Drum set	WOODWIND BRASSWIND	374.87	0.00		
10/18/2023	CD	POELEM-01672 20231018	2	33746	SUPPLIES 295508890	SYSCO NORTH DAKOTA, INC	126.18	0.00		
<b>06 760 735</b>					<b>MUSIC</b>	<b>*Current Activity</b>				11,899.82
						<b>*Ending Balance:</b>	4,336.18	16,236.00	0.00	39,470.09
<b>06 760 736</b>					<b>NATIONAL HONOR SOCIETY</b>	<b>*Previous Balance</b>				235.42
06 760 736					NATIONAL HONOR SOCIETY					
06 036 600 410 3400 610					NATIONAL HONOR SOCIETY					
10/27/2023	CD	ELEM-01382 20231027-0015	2	33753	NASSP Membership	VISA	385.00	0.00		
<b>06 760 736</b>					<b>NATIONAL HONOR SOCIETY</b>	<b>*Current Activity</b>				(385.00)
						<b>*Ending Balance:</b>	385.00	0.00	0.00	(149.58)
<b>06 760 738</b>					<b>ELEM STAFF BEVERAGE MACHINE</b>	<b>*Previous Balance</b>				(250.65)
06 760 738					ELEM STAFF BEVERAGE MACHINE					
06 038 600 410 3400 610					ELEM STAFF BEVERAGE MACHINE					
10/18/2023	CD	POELEM-01680 20231018	2	33736	SUPPLIES 450518	COCA COLA	140.00	0.00		
10/18/2023	CD	POELEM-01680 20231018	2	33736	SUPPLIES 451217	COCA COLA	81.00	0.00		
<b>06 760 738</b>					<b>ELEM STAFF BEVERAGE MACHINE</b>	<b>*Current Activity</b>				(221.00)
						<b>*Ending Balance:</b>	221.00	0.00	0.00	(471.65)
<b>06 760 740</b>					<b>SCHOOL DISTRICT</b>	<b>*Previous Balance</b>				589.72
						<b>*Ending Balance:</b>	0.00	0.00	0.00	589.72
<b>06 760 741</b>					<b>ROBOTICS</b>	<b>*Previous Balance</b>				7,277.73
06 760 741					ROBOTICS					
06 041 600 410 3400 610					ROBOTICS					
10/27/2023	CD	HS-00867 20231027-0033	2	33754	FIRST Tech Challenge Registration	VISA	295.00	0.00		
10/27/2023	CD	HS-00901 20231027-0036	2	33754	Yellow Jacket motor, 8mm REX, 24mm Lengt	VISA	85.98	0.00		
10/27/2023	CD	HS-00901 20231027-0036	2	33754	Yellow Jacket motor, 6mm, 24mm Length Sh	VISA	42.99	0.00		
10/27/2023	CD	HS-00901 20231027-0036	2	33754	Yellow Jacket motor, 6mm, 24 mm Length S	VISA	42.99	0.00		
10/27/2023	CD	HS-00901 20231027-0036	2	33754	Yellow Jacket motor, 6mm, 24 mm Length S	VISA	42.99	0.00		
10/27/2023	CD	HS-00901 20231027-0036	2	33754	1201 Series Quad Block Pattern Mount	VISA	20.97	0.00		
10/27/2023	CD	HS-00901 20231027-0036	2	33754	3407 Series Hub-Mount Winch Pulley	VISA	9.98	0.00		

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**Fund: 06 STUDENT ACTIVITY FUND**

<u>Chart of Account Number</u>		<u>Chart of Account Description</u>					<u>Expenses</u>	<u>Revenues</u>	<u>Balance Change</u>	<u>Balance</u>
<u>Entry Date</u>	<u>JR</u>	<u>Reference #</u>	<u>Check Acct</u>	<u>Check #</u>	<u>Description</u>	<u>Entity Name</u>				
10/27/2023	CD	HS-00901 20231027-0036	2	33754	1309 Series Sonic Hub, 8 mm REX Bore	VISA	6.99	0.00		
10/27/2023	CD	HS-00901 20231027-0036	2	33754	1309 Series Sonic Hub, 6mm D-Bore	VISA	13.98	0.00		
10/27/2023	CD	HS-00901 20231027-0036	2	33754	2800 Series Socket Head Screw	VISA	3.49	0.00		
10/27/2023	CD	HS-00901 20231027-0036	2	33754	1120 Series U-Channel	VISA	3.99	0.00		
10/27/2023	CD	HS-00901 20231027-0036	2	33754	shipping	VISA	8.99	0.00		
10/27/2023	CD	HS-00885 20231027-0038	2	33754	4 Stage Viper-Slide Kit (Cable Driven)	VISA	199.99	0.00		
10/27/2023	CD	HS-00885 20231027-0038	2	33754	Linear Actuator Kit(1120 Series, 201 mm	VISA	119.99	0.00		
10/27/2023	CD	20231027-0038	2	33754	shipping	VISA	8.99	0.00		
10/27/2023	CD	HS-00884 20231027-0039	2	33754	REV 12V FTC Slim Battery	VISA	57.00	0.00		
10/27/2023	CD	HS-00884 20231027-0039	2	33754	FIRST Tech Challenge Centerstage partial	VISA	350.00	0.00		
10/27/2023	CD	HS-00884 20231027-0039	2	33754	SHIPPING	VISA	75.39	0.00		
<b>06 760 741</b>					<b>ROBOTICS</b>	<b>*Current Activity</b>			<b>(1,389.70)</b>	
						<b>*Ending Balance:</b>	1,389.70	0.00	0.00	
<b>06 760 742</b>					<b>STUDENT COUNCIL</b>	<b>*Previous Balance</b>			<b>6,577.49</b>	
06 760 742					STUDENT COUNCIL					
06 042 1721					STUDENT COUNCIL					
10/02/2023	CR	25077			Homecoming Dance Gate/Entry Fee	ELKINS, SEAN	0.00	561.00		
10/24/2023	CR	25167			HS Student Council - Pepsi Commission	KLEEMAN, KARTER C	0.00	125.17		
06 042 600 410 3400 610					STUDENT COUNCIL					
10/27/2023	CD	ELEM-01384 20231027-0031	2	33754	white cowboy hat	VISA	49.90	0.00		
10/27/2023	CD	ELEM-01384 20231027-0031	2	33754	black cowboy hat	VISA	49.90	0.00		
10/27/2023	CD	ELEM-01384 20231027-0031	2	33754	orange bandana	VISA	19.98	0.00		
10/27/2023	CD	ELEM-01384 20231027-0031	2	33754	black bandana	VISA	15.56	0.00		
10/27/2023	CD	ELEM-01384 20231027-0031	2	33754	orange and black garland	VISA	29.94	0.00		
10/27/2023	CD	ELEM-01384 20231027-0031	2	33754	bulk black bead necklace	VISA	49.95	0.00		
10/27/2023	CD	ELEM-01384 20231027-0031	2	33754	bulk orange bead necklace	VISA	49.95	0.00		
10/27/2023	CD	HS-00873 20231027-0032	2	33754	hats	VISA	1,789.17	0.00		

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**Fund: 06 STUDENT ACTIVITY FUND**

<u>Chart of Account Number</u>		<u>Chart of Account Description</u>				<u>Entity Name</u>	<u>Expenses</u>	<u>Revenues</u>	<u>Balance Change</u>	<u>Balance</u>
<u>Entry Date</u>	<u>JR</u>	<u>Reference #</u>	<u>Check Acct</u>	<u>Check #</u>	<u>Description</u>					
10/27/2023	CD	ELEM-01417 20231027-0012	2	33753	Supplies	VISA	66.73	0.00		
<b>06 760 742</b>					<b>STUDENT COUNCIL</b>	<b>*Current Activity</b>				<b>(1,434.91)</b>
						<b>*Ending Balance:</b>	2,121.08	686.17	0.00	5,142.58
<b>06 760 743</b>					<b>SUNSHINE ACCOUNT-ELEM</b>	<b>*Previous Balance</b>				148.47
06 760 743					SUNSHINE ACCOUNT-ELEM					
06 043 1721					SUNSHINE ACCOUNT-ELEM					
10/30/2023	CR	25174			Elem. Sunshine Fund- Janell Jepson	COOK, CORTNEY	0.00	50.00		
10/30/2023	CR	25174			Elem. Sunshine Fund - Ang Ott	COOK, CORTNEY	0.00	40.00		
10/30/2023	CR	25174			Elem. Sunshine Fund- Michelle Simmons	COOK, CORTNEY	0.00	100.00		
10/30/2023	CR	25174			Elem. Sunshine Fund- Vicki Carney	COOK, CORTNEY	0.00	25.00		
<b>06 760 743</b>					<b>SUNSHINE ACCOUNT-ELEM</b>	<b>*Current Activity</b>				215.00
						<b>*Ending Balance:</b>	0.00	215.00	0.00	363.47
<b>06 760 744</b>					<b>TRACK &amp; FOOTBALL FIELD MAINTENANCE</b>	<b>*Previous Balance</b>				148,493.29
						<b>*Ending Balance:</b>	0.00	0.00	0.00	148,493.29
<b>06 760 745</b>					<b>TRACK UNIFORMS</b>	<b>*Previous Balance</b>				2,368.78
06 760 745					TRACK UNIFORMS					
06 045 1721					TRACK UNIFORMS					
10/06/2023	GJ				CORRECTION TO FYE22 UNIFORM TRANSFER		0.00	1,000.00		
<b>06 760 745</b>					<b>TRACK UNIFORMS</b>	<b>*Current Activity</b>				1,000.00
						<b>*Ending Balance:</b>	0.00	1,000.00	0.00	3,368.78
<b>06 760 746</b>					<b>AGRICULTURE</b>	<b>*Previous Balance</b>				12,628.42
						<b>*Ending Balance:</b>	0.00	0.00	0.00	12,628.42
<b>06 760 747</b>					<b>VOLLEYBALL UNIFORMS</b>	<b>*Previous Balance</b>				<b>(541.99)</b>
06 760 747					VOLLEYBALL UNIFORMS					
06 047 1721					VOLLEYBALL UNIFORMS					
10/06/2023	GJ				CORRECTION TO FYE22 UNIFORM TRANSFER		0.00	1,000.00		
<b>06 760 747</b>					<b>VOLLEYBALL UNIFORMS</b>	<b>*Current Activity</b>				1,000.00
						<b>*Ending Balance:</b>	0.00	1,000.00	0.00	458.01
<b>06 760 748</b>					<b>WRESTLING UNIFORMS</b>	<b>*Previous Balance</b>				<b>(1,250.30)</b>
06 760 748					WRESTLING UNIFORMS					
06 048 1721					WRESTLING UNIFORMS					
10/06/2023	GJ				CORRECTION TO FYE22 UNIFORM TRANSFER		0.00	1,000.00		

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**Fund: 06 STUDENT ACTIVITY FUND**

<u>Chart of Account Number</u>		<u>Chart of Account Description</u>				<u>Entity Name</u>	<u>Expenses</u>	<u>Revenues</u>	<u>Balance Change</u>	<u>Balance</u>
<b>06 760 748</b>					<b>WRESTLING UNIFORMS</b>	<b>*Current Activity</b>				1,000.00
						<b>*Ending Balance:</b>	0.00	1,000.00	0.00	(250.30)
<b>06 760 749</b>					<b>HIGH SCHOOL MUSICAL</b>	<b>*Previous Balance</b>				2,150.92
						<b>*Ending Balance:</b>	0.00	0.00	0.00	2,150.92
<b>06 760 751</b>					<b>NEWSPAPER</b>	<b>*Previous Balance</b>				95.76
						<b>*Ending Balance:</b>	0.00	0.00	0.00	95.76
<b>06 760 754</b>					<b>PRESCHOOL</b>	<b>*Previous Balance</b>				1,241.04
						<b>*Ending Balance:</b>	0.00	0.00	0.00	1,241.04
<b>06 760 755</b>					<b>SUNSHINE FUND-HS</b>	<b>*Previous Balance</b>				131.40
06 760 755					SUNSHINE FUND-HS					
06 055 600 410 3400 610					SUNSHINE FUND-HS					
10/18/2023	CD	POELEM-01680 20231018	2	33736	UNAPPLIED CREDIT	COCA COLA	(41.60)	0.00		
10/18/2023	CD	POELEM-01680 20231018	2	33736	SUPPLIES 450523	COCA COLA	30.00	0.00		
10/18/2023	CD	POELEM-01680 20231018	2	33736	SUPPLIES 451223	COCA COLA	76.00	0.00		
<b>06 760 755</b>					<b>SUNSHINE FUND-HS</b>	<b>*Current Activity</b>				(64.40)
						<b>*Ending Balance:</b>	64.40	0.00	0.00	67.00
<b>06 760 757</b>					<b>ELEMENTARY MUSIC</b>	<b>*Previous Balance</b>				603.53
						<b>*Ending Balance:</b>	0.00	0.00	0.00	603.53
<b>06 760 758</b>					<b>JEANS FOR CHARITY</b>	<b>*Previous Balance</b>				7,949.25
06 760 758					JEANS FOR CHARITY					
06 058 1721					JEANS FOR CHARITY					
10/05/2023	CR	25097			Elementary Jeans for Charity	DIAZ, KERRY M	0.00	423.50		
10/30/2023	CR	25175			jeans for charity - elementary school do	DIAZ, KERRY M	0.00	189.00		
<b>06 760 758</b>					<b>JEANS FOR CHARITY</b>	<b>*Current Activity</b>				612.50
						<b>*Ending Balance:</b>	0.00	612.50	0.00	8,561.75
<b>06 760 759</b>					<b>ELEMENTARY MISCELLANEOUS</b>	<b>*Previous Balance</b>				1,897.46
06 760 759					ELEMENTARY MISCELLANEOUS					
06 059 1721					ELEMENTARY MISCELLANEOUS					
10/05/2023	CR	25100			Elementary student council - pop machine	SAYLER, DENICE F	0.00	165.15		
10/11/2023	CR	25112			Homecoming Spirit Store	SAYLER, DENICE F	0.00	598.65		
10/19/2023	CR	25161			DEP CORRECTION 10.19.23	DIAZ, KERRY M	0.00	0.40		
10/19/2023	CR	25162			CORRECT CORRECTION ENTRY	DIAZ, KERRY M	0.00	(0.80)		

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**Fund: 06 STUDENT ACTIVITY FUND**

<u>Chart of Account Number</u>		<u>Chart of Account Description</u>					<u>Entity Name</u>	<u>Expenses</u>	<u>Revenues</u>	<u>Balance Change</u>	<u>Balance</u>
<u>Entry Date</u>	<u>JR</u>	<u>Reference #</u>	<u>Check Acct</u>	<u>Check #</u>	<u>Description</u>						
10/30/2023	CR	25173			elementary student council - DK Sept. Co	SAYLER, DENICE F	0.00	120.63			
06 059 600 410 3400 610					ELEMENTARY MISCELLANEOUS						
10/18/2023	CD	POELEM-01687 20231018	2	33734	SUPPLIES 344905	BRAUN'S DISTRIBUTING	249.92	0.00			
10/27/2023	CD	ELEM-01403 20231027-0017	2	33753	2 snare drums	VISA	271.98	0.00			
10/27/2023	CD	ELEM-01403 20231027-0017	2	33753	2 year protection plan	VISA	47.98	0.00			
10/27/2023	CD	20231027-0017	2	33753	tax	VISA	10.04	0.00			
10/27/2023	CD	20231027-0017	2	33753	processing fee	VISA	9.00	0.00			
10/27/2023	CD	ELEM-01404 20231027-0021	2	33753	Football Lollipops	VISA	70.00	0.00			
10/27/2023	CD	ELEM-01404 20231027-0021	2	33753	Large Orange Foam Hands	VISA	63.84	0.00			
10/27/2023	CD	ELEM-01404 20231027-0021	2	33753	Orange/Black Pom-Poms	VISA	65.98	0.00			
10/27/2023	CD	ELEM-01404 20231027-0021	2	33753	Hand clappers	VISA	17.58	0.00			
10/27/2023	CD	ELEM-01404 20231027-0021	2	33753	Football stickers	VISA	12.87	0.00			
10/27/2023	CD	ELEM-01404 20231027-0021	2	33753	Black swirl Lollipops	VISA	39.98	0.00			
10/27/2023	CD	ELEM-01404 20231027-0021	2	33753	Orange Swirl Lollipops	VISA	39.98	0.00			
10/27/2023	CD	ELEM-01404 20231027-0021	2	33753	Orange glow necklaces	VISA	59.97	0.00			
10/27/2023	CD	ELEM-01404 20231027-0021	2	33753	Orange Plastic Leis	VISA	25.98	0.00			
10/27/2023	CD	ELEM-01404 20231027-0021	2	33753	SHIPPING	VISA	41.86	0.00			
<b>06 760 759</b>					<b>ELEMENTARY MISCELLANEOUS</b>	<b>*Current Activity</b>				<b>(142.93)</b>	
						<b>*Ending Balance:</b>	1,026.96	884.03	0.00	1,754.53	
<b>06 760 760</b>					<b>S.A.D.D.</b>	<b>*Previous Balance</b>				1,275.82	
						<b>*Ending Balance:</b>	0.00	0.00	0.00	1,275.82	
<b>06 760 761</b>					<b>CROSS COUNTRY UNIFORMS</b>	<b>*Previous Balance</b>				3,102.64	
06 760 761					CROSS COUNTRY UNIFORMS						
06 061 1721					CROSS COUNTRY UNIFORMS						
10/06/2023	GJ				CORRECTION TO FYE22 UNIFORM TRANSFER		0.00	1,000.00			
<b>06 760 761</b>					<b>CROSS COUNTRY UNIFORMS</b>	<b>*Current Activity</b>				1,000.00	
						<b>*Ending Balance:</b>	0.00	1,000.00	0.00	4,102.64	
<b>06 760 762</b>					<b>ARCHERY</b>	<b>*Previous Balance</b>				1,989.74	
						<b>*Ending Balance:</b>	0.00	0.00	0.00	1,989.74	

**Activity Fund Balance Report - Detail - Exclude Encumbrances**

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**Fund: 06 STUDENT ACTIVITY FUND**

<u>Chart of Account Number</u>			<u>Chart of Account Description</u>			<u>Entity Name</u>	<u>Expenses</u>	<u>Revenues</u>	<u>Balance Change</u>	<u>Balance</u>
<u>Entry Date</u>	<u>JR</u>	<u>Reference #</u>	<u>Check Acct</u>	<u>Check #</u>	<u>Description</u>					
06 760 765					SCIENCE GRANT-ELEM					
06 065 1721					SCIENCE GRANT-ELEM					
10/09/2023	CR	25104			Elem Science Grant	MARATHON OIL CO	0.00	2,500.00		
<b>06 760 765</b>					<b>SCIENCE GRANT-ELEM</b>	<b>*Current Activity</b>			2,500.00	
						<b>*Ending Balance:</b>	0.00	2,500.00	0.00	
<b>06 760 766</b>					<b>CHEERLEADER UNIFORMS FB</b>	<b>*Previous Balance</b>			(220.00)	
06 760 766					CHEERLEADER UNIFORMS FB					
06 066 1721					CHEERLEADER UNIFORMS FB					
10/06/2023	GJ				CORRECTION TO FYE22 UNIFORM TRANSFER		0.00	500.00		
<b>06 760 766</b>					<b>CHEERLEADER UNIFORMS FB</b>	<b>*Current Activity</b>			500.00	
						<b>*Ending Balance:</b>	0.00	500.00	0.00	
<b>06 760 767</b>					<b>GIRLS BB MISC.</b>	<b>*Previous Balance</b>			3,702.42	
06 760 767					GIRLS BB MISC.					
10/03/2023	GJ				TRANSFER FROM GBB MISC TO GBB UNIFORMS		0.00	0.00	(991.00)	
<b>06 760 767</b>					<b>GIRLS BB MISC.</b>	<b>*Current Activity</b>			(991.00)	
						<b>*Ending Balance:</b>	0.00	0.00	(991.00)	
<b>06 760 769</b>					<b>CLASS OF 2024</b>	<b>*Previous Balance</b>			8,967.89	
06 760 769					CLASS OF 2024					
06 069 600 410 3400 610					CLASS OF 2024					
10/27/2023	CD	HS-00886 20231027-0035	2	33754	Marlee Tiara	VISA	40.97	0.00		
<b>06 760 769</b>					<b>CLASS OF 2024</b>	<b>*Current Activity</b>			(40.97)	
						<b>*Ending Balance:</b>	40.97	0.00	0.00	
<b>06 760 770</b>					<b>CLOSE UP</b>	<b>*Previous Balance</b>			4,006.68	
06 760 770					CLOSE UP					
06 070 1721					CLOSE UP					
10/02/2023	CR	25085			Close-Up Vending Machine	MURPHY, ANDREW	0.00	409.00		
10/06/2023	CR	25101			Close-Up Vending Machine	MURPHY, ANDREW	0.00	228.00		
10/13/2023	CR	25118			Downpayment for Close-Up	MURPHY, ANDREW	0.00	500.00		
10/16/2023	CR	25119			Close-Up Down payment for Taiven Murray	MURPHY, ANDREW	0.00	500.00		
10/18/2023	CR	25152			Close-Up Deposit - Justin Love	MURPHY, ANDREW	0.00	500.00		
10/19/2023	CR	25160			CORRECTION DOUBLE PMT- MURRAY	DIAZ, KERRY M	0.00	(500.00)		
10/24/2023	CR	25168			Close-Up - Hendrickson	MURPHY, ANDREW	0.00	2,250.00		
10/24/2023	CR	25169			Close-Up Down payment - Danks	MURPHY, ANDREW	0.00	500.00		
10/25/2023	CR	25170			Close-Up Deposit - Fox	MURPHY, ANDREW	0.00	500.00		
10/27/2023	CR	25172			Close-Up Vending machine	MURPHY, ANDREW	0.00	285.00		

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Chart of Account Number		Chart of Account Description					Entity Name	Expenses	Revenues	Balance Change	Balance
Entry Date	JR	Reference #	Check Acct	Check #	Description						
06 070 600 410 3400 610					Close Up						
10/18/2023	CD	POELEM-01680 20231018	2	33736	SUPPLIES 450536	COCA COLA	135.00	0.00			
10/18/2023	CD	POELEM-01680 20231018	2	33736	SUPPLIES 450847	COCA COLA	135.00	0.00			
10/18/2023	CD	POELEM-01680 20231018	2	33736	SUPPLIES 451229	COCA COLA	120.00	0.00			
10/18/2023	CD	POELEM-01680 20231018	2	33736	UNAPPLIED CREDIT	COCA COLA	(8.00)	0.00			
<b>06 760 770</b>					<b>CLOSE UP</b>	<b>*Current Activity</b>				4,790.00	
						<b>*Ending Balance:</b>	382.00	5,172.00	0.00	8,796.68	
<b>06 760 772</b>					<b>VOLLEYBALL MISC.</b>	<b>*Previous Balance</b>				8,325.78	
06 760 772					VOLLEYBALL MISC.						
06 072 600 410 3400 610					VOLLEYBALL MISC.						
10/18/2023	CD	POELEM-01660 135574	2	33739	PRINTING LOGO ON WARMUP SHIRTS	LOGO MAGIC	848.00	0.00			
10/18/2023	CD	ELEM-01491 9497480	2	33732	Volleyball fundraiser	BELIEVE KIDS FUNDRAISING	1,412.40	0.00			
<b>06 760 772</b>					<b>VOLLEYBALL MISC.</b>	<b>*Current Activity</b>				(2,260.40)	
						<b>*Ending Balance:</b>	2,260.40	0.00	0.00	6,065.38	
<b>06 760 773</b>					<b>STEAM-ELEM.</b>	<b>*Previous Balance</b>				2,386.53	
06 760 773					STEAM-ELEM.						
06 073 600 410 3400 610					STEAM-ELEM.						
10/27/2023	CD	ELEM-01458 20231027-0009	2	33753	Sterilite 6 Qt. Clear Plastic Storage Bo	VISA	20.48	0.00			
10/27/2023	CD	ELEM-01458 20231027-0009	2	33753	Hyper Tough 27 Gallon Snap Lid Plastic S	VISA	25.96	0.00			
10/27/2023	CD	ELEM-01458 20231027-0009	2	33753	Plano ProLatch Stowaway Large Clear Orga	VISA	31.44	0.00			
10/27/2023	CD	ELEM-01388 20231027-0022	2	33753	FIRST Lego League Challenge Registration	VISA	250.00	0.00			
10/27/2023	CD	ELEM-01389 20231027-0023	2	33753	Challenge Set	VISA	95.00	0.00			
10/27/2023	CD	ELEM-01389 20231027-0023	2	33753	LEGO Education Spike Prime	VISA	533.90	0.00			
10/27/2023	CD	20231027-0023	2	33753	shipping	VISA	47.00	0.00			
<b>06 760 773</b>					<b>STEAM-ELEM.</b>	<b>*Current Activity</b>				(1,003.78)	
						<b>*Ending Balance:</b>	1,003.78	0.00	0.00	1,382.75	
<b>06 760 775</b>					<b>ALLAN &amp; KAYE DOLEZAL SCHOLARSHIP FUND</b>	<b>*Previous Balance</b>				1,000.00	
						<b>*Ending Balance:</b>	0.00	0.00	0.00	1,000.00	
<b>06 760 776</b>					<b>FOOTBALL MISC.</b>	<b>*Previous Balance</b>				2,354.25	

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**Fund: 06 STUDENT ACTIVITY FUND**

<u>Chart of Account Number</u>		<u>Chart of Account Description</u>					<u>Entity Name</u>	<u>Expenses</u>	<u>Revenues</u>	<u>Balance Change</u>	<u>Balance</u>
<u>Entry Date</u>	<u>JR</u>	<u>Reference #</u>	<u>Check Acct</u>	<u>Check #</u>	<u>Description</u>						
06 760 776					FOOTBALL MISC.						
06 076 1721					FOOTBALL MISC.						
10/17/2023	CR	25146			1st responders golf scramble donation	COOK, ANDREW	0.00	1,500.00			
06 076 600 410 3400 610					FOOTBALL MISC.						
10/18/2023	CD	ELEM-01490 013993	2	33743	Flowers for Senior Night	SIMPLY FLOWERS AND GIFTS	160.00	0.00			
<b>06 760 776</b>					<b>FOOTBALL MISC.</b>	<b>*Current Activity</b>				1,340.00	
						<b>*Ending Balance:</b>	160.00	1,500.00	0.00	3,694.25	
<b>06 760 777</b>					<b>BOYS GOLF MISC.</b>	<b>*Previous Balance</b>				574.96	
						<b>*Ending Balance:</b>	0.00	0.00	0.00	574.96	
<b>06 760 778</b>					<b>HS GYMNASIUM SPONSORSHIP</b>	<b>*Previous Balance</b>				35,887.26	
06 760 778					HS GYMNASIUM SPONSORSHIP						
06 078 600 410 3400 610					HS GYMNASIUM SPONSORSHIP						
10/18/2023	CD	HS-00881 20231018	2	33738	Hose Clamps	KLEEMAN, KARTER C	107.40	0.00			
10/18/2023	CD	HS-00881 20231018	2	33738	Bolts	KLEEMAN, KARTER C	2.54	0.00			
10/18/2023	CD	HS-00881 20231018	2	33738	Nuts	KLEEMAN, KARTER C	1.32	0.00			
10/18/2023	CD	HS-00881 20231018	2	33738	Washers	KLEEMAN, KARTER C	1.10	0.00			
10/18/2023	CD	HS-00881 20231018	2	33738	Drill Bits	KLEEMAN, KARTER C	25.96	0.00			
10/18/2023	CD	HS-00910 GYM LIGHTS	2	33733	Lighting for the gym	BLUE HAWK AUDIO & VIDEO	12,875.93	0.00			
10/18/2023	CD	POELEM-01684 20231018	2	33745	GYM SPONSOR SIGNS CORRECTION	SURE SIGN	2,860.00	0.00			
<b>06 760 778</b>					<b>HS GYMNASIUM SPONSORSHIP</b>	<b>*Current Activity</b>				(15,874.25)	
						<b>*Ending Balance:</b>	15,874.25	0.00	0.00	20,013.01	
<b>06 760 779</b>					<b>TRACK MISC.</b>	<b>*Previous Balance</b>				2,467.72	
						<b>*Ending Balance:</b>	0.00	0.00	0.00	2,467.72	
<b>06 760 781</b>					<b>BOYS GOLF UNIFORM</b>	<b>*Previous Balance</b>				132.00	
06 760 781					BOYS GOLF UNIFORM						
06 081 1721					BOYS GOLF UNIFORM						
10/06/2023	GJ				CORRECTION TO FYE22 UNIFORM TRANSFER		0.00	500.00			
06 081 600 410 3400 610					BOYS GOLF UNIFORM						
10/09/2023	CD	ELEM-01393 135452 Void Check	2	33716	Golf Attire	LOGO MAGIC	(192.00)	0.00			
<b>06 760 781</b>					<b>BOYS GOLF UNIFORM</b>	<b>*Current Activity</b>				692.00	

Activity Fund Balance Report - Detail - Exclude Encumbrances

10/2023 - 10/2023

Regular; Beginning Month 10/2023; Processing Month 10/2023; Accounts to Include Accounts with Activity; Fund Number 06

**Fund: 06 STUDENT ACTIVITY FUND**

Chart of Account Number		Chart of Account Description				Entity Name	Expenses	Revenues	Balance Change	Balance
Entry Date	JR	Reference #	Check Acct	Check #	Description					
<b>*Ending Balance:</b>							(192.00)	500.00	0.00	824.00
<b>06 760 782 BOYS BB MISC.</b>						<b>*Previous Balance</b>				8,004.06
06 760 782					BOYS BB MISC.					
10/03/2023	GJ				TRANSFER FROM BB MISC TO BB UNIFORMS		0.00	0.00	(2,454.24)	
<b>06 760 782 BOYS BB MISC.</b>						<b>*Current Activity</b>				(2,454.24)
<b>*Ending Balance:</b>							0.00	0.00	(2,454.24)	5,549.82
<b>06 760 783 WRESTLING MISC.</b>						<b>*Previous Balance</b>				4,240.28
06 760 783					WRESTLING MISC.					
06 083 1721					WRESTLING MISC.					
10/03/2023	CR	25094			Wrestling Misc - JH VB Concession	ELKINS, SEAN	0.00	335.50		
10/11/2023	CR	25111			Wrestling Misc - JH VB Concessions	ELKINS, SEAN	0.00	319.50		
10/13/2023	CR	25117			Wrestling Misc - VB Concession Sales	ELKINS, SEAN	0.00	931.90		
10/17/2023	CR	25148			Wrestling Misc - VB Concessions	ELKINS, SEAN	0.00	1,300.75		
06 083 600 410 3400 610					WRESTLING MISC.					
10/18/2023	CD	POELEM-01687 20231018	2	33734	SUPPLIES 345126	BRAUN'S DISTRIBUTING	65.63	0.00		
10/18/2023	CD	POELEM-01687 20231018	2	33734	SUPPLIES 346274-2	BRAUN'S DISTRIBUTING	316.30	0.00		
10/18/2023	CD	POELEM-01680 20231018	2	33736	SUPPLIES 450530	COCA COLA	210.00	0.00		
10/18/2023	CD	POELEM-01680 20231018	2	33736	SUPPLIES 450856	COCA COLA	315.00	0.00		
10/18/2023	CD	HS-00946 1124 20231018	2	33728	na	ASPEN CHIC DESIGNS LLC	907.00	0.00		
10/27/2023	CD	POHS-00190 20231027-0014	2	33754	CHAMP COACH WRESTLING MEMBERSHIP	VISA	199.99	0.00		
<b>06 760 783 WRESTLING MISC.</b>						<b>*Current Activity</b>				873.73
<b>*Ending Balance:</b>							2,013.92	2,887.65	0.00	5,114.01
<b>06 760 784 SPEECH</b>						<b>*Previous Balance</b>				1,782.45
06 760 784					SPEECH					
06 084 600 410 3400 610					SPEECH					
10/18/2023	CD	HS-00900 20231018	2	33729	hotel room for C STAND conference on 9/14	BAYMONT INN & SUITES	176.40	0.00		
<b>06 760 784 SPEECH</b>						<b>*Current Activity</b>				(176.40)
<b>*Ending Balance:</b>							176.40	0.00	0.00	1,606.05
<b>06 760 785 ELEM GUIDANCE MISC</b>						<b>*Previous Balance</b>				10,616.43
06 760 785					ELEM GUIDANCE MISC					
06 085 600 410 3400 610					ELEM GUIDANCE MISC					

Activity Fund Balance Report - Detail - Exclude Encumbrances

10/2023 - 10/2023

Regular; Beginning Month 10/2023; Processing Month 10/2023; Accounts to Include Accounts with Activity; Fund Number 06

**Fund: 06 STUDENT ACTIVITY FUND**

<u>Chart of Account Number</u>		<u>Chart of Account Description</u>				<u>Entity Name</u>	<u>Expenses</u>	<u>Revenues</u>	<u>Balance Change</u>	<u>Balance</u>
<u>Entry Date</u>	<u>JR</u>	<u>Reference #</u>	<u>Check Acct</u>	<u>Check #</u>	<u>Description</u>					
10/27/2023	CD	ELEM-01451 20231027-0008	2	33753	Walmart snacks	VISA	885.10	0.00		
<b>06 760 785</b>					<b>ELEM GUIDANCE MISC</b>	<b>*Current Activity</b>				<b>(885.10)</b>
						<b>*Ending Balance:</b>	885.10	0.00	0.00	9,731.33
<b>06 760 786</b>					<b>ART SUPPLIES</b>	<b>*Previous Balance</b>				1,552.91
						<b>*Ending Balance:</b>	0.00	0.00	0.00	1,552.91
<b>06 760 788</b>					<b>RALPH AND BERNIECE THOMAS SCHOLARSHIP</b>	<b>*Previous Balance</b>				2,400.00
						<b>*Ending Balance:</b>	0.00	0.00	0.00	2,400.00
<b>06 760 789</b>					<b>HOSA</b>	<b>*Previous Balance</b>				12,479.93
06 760 789					HOSA					
06 089 1721					HOSA					
10/26/2023	CR	25171			HOSA- Dues	SCHMIDT, HOLLY	0.00	260.00		
<b>06 760 789</b>					<b>HOSA</b>	<b>*Current Activity</b>				260.00
						<b>*Ending Balance:</b>	0.00	260.00	0.00	12,739.93
<b>06 760 790</b>					<b>CLASS OF 2022</b>	<b>*Previous Balance</b>				3,906.87
06 760 790					CLASS OF 2022					
10/06/2023	GJ				CORRECTION TO FYE22 UNIFORM TRANSFER		0.00	0.00	(3,906.87)	
<b>06 760 790</b>					<b>CLASS OF 2022</b>	<b>*Current Activity</b>				<b>(3,906.87)</b>
						<b>*Ending Balance:</b>	0.00	0.00	(3,906.87)	0.00
<b>06 760 791</b>					<b>KIDS ON THE RUN</b>	<b>*Previous Balance</b>				541.86
06 760 791					KIDS ON THE RUN					
06 091 1721					KIDS ON THE RUN					
10/05/2023	CR	25098			Kids on the run shirts	ANDERSEN, BECKI L	0.00	440.00		
06 091 600 410 3400 610					KIDS ON THE RUN					
10/10/2023	CD	POELEM-01644 3001	2	33722	KOTR SHIRTS	EMBROIDERY ARTS	440.00	0.00		
<b>06 760 791</b>					<b>KIDS ON THE RUN</b>	<b>*Current Activity</b>				0.00
						<b>*Ending Balance:</b>	440.00	440.00	0.00	541.86
<b>06 760 792</b>					<b>DR SEUSS READING GROUP</b>	<b>*Previous Balance</b>				270.00
						<b>*Ending Balance:</b>	0.00	0.00	0.00	270.00
<b>06 760 793</b>					<b>IMAGINATION LIBRARY</b>	<b>*Previous Balance</b>				3,148.48
						<b>*Ending Balance:</b>	0.00	0.00	0.00	3,148.48
<b>06 760 794</b>					<b>COLLEGE &amp; CAREER WEEK SCHOLARHIPS</b>	<b>*Previous Balance</b>				664.00
06 760 794					COLLEGE & CAREER WEEK SCHOLARHIPS					

**Activity Fund Balance Report - Detail - Exclude Encumbrances**

10/2023 - 10/2023

Regular; Beginning Month 10/2023; Processing Month 10/2023; Accounts to Include Accounts with Activity; Fund Number 06

**Fund: 06 STUDENT ACTIVITY FUND**

<u>Chart of Account Number</u>			<u>Chart of Account Description</u>			<u>Entity Name</u>	<u>Expenses</u>	<u>Revenues</u>	<u>Balance Change</u>	<u>Balance</u>
<u>Entry Date</u>	<u>JR</u>	<u>Reference #</u>	<u>Check Acct</u>	<u>Check #</u>	<u>Description</u>					
06 094 1721					COLLEGE & CAREER WEEK SCHOLARHIPS					
10/09/2023	CR	25103			Hat & Jean Money HS	SCHMIDT, HOLLY	0.00	213.00		
10/09/2023	CR	25105			Jeans and Hat Money from Elementary	SCHMIDT, HOLLY	0.00	236.00		
<b>06 760 794</b>					<b>COLLEGE &amp; CAREER WEEK SCHOLARHIPS</b>	<b>*Current Activity</b>			449.00	
						<b>*Ending Balance:</b>	0.00	449.00	0.00	1,113.00
<b>06 760 795</b>					<b>KATHERINE KLEEMANN EDUCATION SCHOLARSHIP</b>	<b>*Previous Balance</b>				2,100.00
						<b>*Ending Balance:</b>	0.00	0.00	0.00	2,100.00
<b>06 760 796</b>					<b>FEREBEE SCHOLARSHIP</b>	<b>*Previous Balance</b>				600.00
						<b>*Ending Balance:</b>	0.00	0.00	0.00	600.00
<b>06 760 797</b>					<b>SCHOOL MARQUEE</b>	<b>*Previous Balance</b>				100.00
						<b>*Ending Balance:</b>	0.00	0.00	0.00	100.00
<b>06 760 798</b>					<b>MINION MENTORING SCHOLARSHIP</b>	<b>*Previous Balance</b>				344.12
						<b>*Ending Balance:</b>	0.00	0.00	0.00	344.12
<b>Fund Total: 06</b>							52,962.98	62,597.04	(9,600.00)	439,678.61

d. Open Enrollment & Tuition Agreement Reports

**November 2023**

**Open Enrollment Applications:**

1. Coya Marissa DiazCorral (9) Twin Buttes

**Tuition Agreements:**

2. Nathan WhiteTail (9) Twin Buttes
3. Isabella WhiteTail (9) Twin Buttes

## D. Administrator Reports

10/31/23

NOVEMBER BOARD REPORT:

### **Transitioning From Fall to Winter-**

-EBBB- 25 kids playing-

\_JHGBB- 18 Kids playing-

\* We, in the spring, need to evaluate 4<sup>th</sup> grade participation in basketball and make sure it is feasible for them. It is very difficult to find games for them and don't want to turn kids off of the sport.

- Concerned on our GBB numbers in 7-12 program overall. Good numbers in Elem GBB program so will monitor trends in next 2-4 years and hope they improve.

- Concerned with our JHBBB numbers and numbers in freshman class. Some is the ebbs and flows of sports and heavy wrestling classes as well.

I left my concerns on here as we are gathering information on numbers and will have all information on numbers next board meeting, including boys basketball.

### **Other Items on our Radar**

Region Tourney in Killdeer Nov 6, 7 and 9

Kudos to all that put in time and effort.

Tourney will go great.

### **Fall Sport Wrap up**

Great ending for Football- Made the Quarterfinals beat Des Lacs in the first round of the playoffs

Cross Country- Boys 5<sup>th</sup> place at state and Jekori Dahlen All State runner- Coach H- Region coach of the year. Fantastic end by us.

Volleyball- Will play in Play in game Nov 3

### **Goals that I have continue to be the same-**

- Budget- good start to the year with gates at games- identifying ways to stay closer to budget- identifying factors to spend and save at same time to make sure our kids have what they need to play and prosper.
- Communication – Looking at all ways to better inform public of all events happening.
- Coaches Education- All Coaches are certified that work with 9-12 athletes. Working on opportunities for career advancement for them. Will start to meet regularly with coaches
- Beginning to schedule events for 24-25 calendar seasons.
- Activity Drivers are a major concern. Hopefully will get more people to sign up and drive our trips.



## **Superintendent November Board Report**

### **Bus Bids**

It was recommended at the NDSBA conference that if we want a bus for the 25-26 school year we should go out to bid now. The business of building buses has changed since the pandemic and lead times continue to be exceedingly long.

### **Legislative Updates**

Superintendent Baesler and two legislators will be present for the Teacher Advisory Committee meeting on Thursday, November 9th. Topics for the legislators will include School choice, school funding and how to deal with the mental health crisis that schools continue to deal with. You are invited and a meal is provided. We are starting at 11:00am.

### **Student Behavior 2023-2024**

Speaking from an anecdotal point of view, behaviors seem to be improving at both schools. Considering the fewer number of complaints implies an improvement. Both principals have been more proactive. There has been discussion and comments about how improved student behavior begins in the classroom with the classroom teacher. More significant and intentional corrective actions have occurred earlier in the year and seems to have set the tone. We still have work to do and we will continue to hold our students accountable in hopes to create a healthy learning environment for all of our students.

## November 2023 Board Report

There are currently 363 Students enrolled at the elementary.

We have started utilizing the interventions that our universal screener, Fastbridge, has assigned to each student. We are coming up on our first progress monitoring session we will get our first data point on how we are progressing.

We continue to be on the lookout for teachers as we are short 3rd grade and 4<sup>th</sup> grade teachers this year.

There are currently 4 elementary paras that are working toward becoming teachers. There are several 'para to teacher' programs in the state and we are lucky enough to have very good participation in those programs.

On Thursday the 9<sup>th</sup>, we will be having a Hero's Day program here at the school. We will start the day with a 'Bring Your Veteran to Breakfast' meal provided by Grab -n-Go, Heinrichs and Cenex. Breakfast will be served by Dunn County 4-H. An assembly will follow.

## 2023 November Board Meeting

2013: 211 students	2016: 195 students	2019: 251 students	2022: 249 students
2014: 207 students	2017: 212 students	2020: 241 students	2023: 254 students
2015: 204 students	2018: 232 students	2021: 257 students	

## PLC's

### Collaborative Team Meetings

- Meeting once a week during a common prep time with guidance from Nicole Walker and/or Janis Harris. Independent vs. Collaborative time.
- Horizontally mapping out curriculum
- Creating units that include guaranteed standards
  - Assessing the progress of these standards
  - Reteaching when needed
  - Providing enrichments when students have learned the concepts
  - Incorporating small group instruction and immediate feedback

### Collaborative Team Timeline

- Sets a schedule before and during the school year
- Task oriented schedule that keeps our staff on track
- Looking at: data, preparing for testing, and pre- and post- talking points for staff development

### Moving Forward from the Data

- Adopting the ALL means ALL philosophy
- Silent Sustained Reading
  - Building reading stamina in our students
  - Three types of reading
  - Restocking our library
  - Allows teachers to work with students in small groups and gives students the opportunity to work on reading skills being taught in the classroom
- Interventions
  - Implementing small group instruction at least every 3 days
  - Additional instruction in math in reading for 20 minutes a day, 4 days a week
  - Edmentum Pathways – Learning continuum. (In and out of the classroom)

## Board report 11-8-23

- The scissor lift arrived at the high school on 11/3/23.
- The overflow parking lot at the high school is complete.
  - Barb Gustuf didn't work as a custodian.
- The secure entrance at the elementary school is still in progress.

5. Unfinished Business
  - A. Consider Lego League as Level C Activity on the Activities Pay Scale
  - B. Consider Approval of the Superintendent and Business Manager Evaluations
6. New Business
  - A. Consider Brady-Martz Financial Audit Results for Fiscal Year 2021-2022

**KILLDEER PUBLIC SCHOOL DISTRICT NO. 16  
KILLDEER, NORTH DAKOTA**

AUDITED FINANCIAL STATEMENTS

JUNE 30, 2022

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## INDEPENDENT AUDITOR'S REPORT

Governing Board  
Killdeer Public School District No. 16  
Killdeer, North Dakota

### Report on the Audit of the Financial Statements

#### *Opinion*

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Killdeer Public School District No. 16, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Killdeer Public School District No. 16'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 Killdeer Public School District No. 16, as of June 30, 2022, 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 Opinion*

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 Killdeer Public School District No. 16, 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 opinion.

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

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

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 Killdeer Public School District No. 16'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 judgment 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 judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, 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 budgetary comparison information, schedule of district's contributions to the TFFR and NDPERS pension plans, schedule of district's contributions to the NDPERS OPEB plan, schedule of district's proportionate share of net pension liability, schedule of district's share of net OPEB liability, and notes to required supplementary information, as listed on the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the 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.

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of the financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinions on the basic financial statements is not affected by this missing information.

### **Supplementary Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for the purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated October 9, 2023 on our consideration of Killdeer Public School District No. 16'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 Killdeer Public School District No. 16'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 Killdeer Public School District No. 16's internal control over financial reporting and compliance.



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

October 9, 2023

**KILLDEER PUBLIC SCHOOL DISTRICT NO. 16**  
**STATEMENT OF NET POSITION**  
**JUNE 30, 2022**

	<u><b>Governmental Activities</b></u>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 18,490,775
Investments	1,868,163
Accounts receivable, net	1,043
Interest receivable	1,100
Taxes receivable	128,303
Due from other governments	259,965
Capital assets	
Land and buildings	11,460,528
Building improvements	2,608,962
Vehicles	1,897,926
Furniture and equipment	2,246,261
Construction in process	27,982,635
Less accumulated depreciation	<u>(7,685,629)</u>
Total capital assets, net of depreciation	<u>38,510,683</u>
<b>Total Assets</b>	<b>59,260,032</b>
<b>Deferred Outflows of Resources</b>	
Derived from pension	3,118,678
Derived from OPEB	<u>29,138</u>
<b>Total Deferred Outflows of Resources</b>	<b>3,147,816</b>
<b>Liabilities</b>	
Accounts payable	1,042,419
Salaries and benefits payable	492,869
Long-term liabilities	
Net pension liability	6,455,868
Net OPEB liability	39,321
General obligation bonds payable	<u>27,318,043</u>
<b>Total Liabilities</b>	<b>35,348,520</b>
<b>Deferred Inflows of Resources</b>	
Derived from pension	3,756,540
Derived from OPEB	<u>25,336</u>
<b>Total Deferred Inflows of Resources</b>	<b>3,781,876</b>
<b>Net Position</b>	
Net investment in capital assets	11,192,640
Restricted for	
Student activities	334,125
Capital projects	13,898,152
Special reserve	651,152
Debt service	173,502
Unrestricted	<u>(2,972,119)</u>
<b>Total Net Position</b>	<b><u>\$ 23,277,452</u></b>

See Notes to the Financial Statements

**KILLDEER PUBLIC SCHOOL DISTRICT NO. 16**  
**STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED JUNE 30, 2022**

	<b>Program Revenues</b>				<b>Net (Expense) Revenue and Changes in Net Position</b>
<b>Expenses</b>	<b>Charges for Services</b>	<b>Operating Grants and Contributions</b>	<b>Capital Grants and Contributions</b>	<b>Governmental Activities</b>	
<b>Functions/Programs</b>					
<b>Governmental Activities</b>					
Instruction	\$ 6,368,216	\$ 261,031	1,511,081	\$ -	\$ (4,596,104)
Instructional staff	322,100	-	-	-	(322,100)
General administration	360,170	-	-	-	(360,170)
School administration	345,807	-	-	-	(345,807)
Business administration	402,890	-	-	-	(402,890)
Operation and maintenance	690,855	75,765	-	-	(615,090)
Student transportation	623,519	-	190,660	-	(432,859)
Other support services	24,649	-	-	-	(24,649)
Food service	404,026	12,646	429,379	-	37,999
Adult education/community services	310,971	93,356	-	-	(217,615)
Student activities	748,886	308,406	-	-	(440,480)
Facilities acquisition	8,072	-	-	-	(8,072)
Building construction	281,365	-	-	2,124,830	1,843,465
Interest and fees on long-term debt	596,465	-	-	-	(596,465)
	<b>\$ 11,487,991</b>	<b>\$ 751,204</b>	<b>\$ 2,131,120</b>	<b>\$ 2,124,830</b>	<b>(6,480,837)</b>
<b>General Revenues:</b>					
<b>Taxes:</b>					
Property Taxes, Levied for general purposes					2,959,368
Property Taxes, Levied for capital projects					523,288
Property Taxes, Levied for debt service					1,544,984
Oil and Gas Production Taxes					2,399,009
Flood Control					675,091
Other					13,029
State Aid					3,346,295
Unrestricted Investment Earnings					116,260
Other Revenues					28,851
Total General Revenues					<b>11,606,175</b>
Changes in Net Position					5,125,338
Net Position, Beginning of Year					<b>18,152,114</b>
Net Position, End of Year					<b>\$ 23,277,452</b>

See Notes to the Financial Statements

**KILLDEER PUBLIC SCHOOL DISTRICT NO. 16**  
**BALANCE SHEET – GOVERNMENTAL FUNDS**  
**JUNE 30, 2022**

	<u>Major Funds</u>			<u>Total</u>	
	<u>General</u>	<u>Capital</u>	<u>Other</u>		<u>Governmental</u>
		<u>Projects</u>	<u>Funds</u>		<u>Funds</u>
<b>ASSETS</b>					
Cash and cash equivalents	\$ 3,194,531	\$14,901,793	\$ 394,451	\$ 18,490,775	
Investments	1,342,411	-	525,752	1,868,163	
Accounts receivable	1,043	-	-	1,043	
Interest receivable	700	-	400	1,100	
Taxes receivable	75,412	13,596	39,295	128,303	
Due from other funds	1,023	-	-	1,023	
Due from other governments	259,965	-	-	259,965	
<b>TOTAL ASSETS</b>	<u>\$ 4,875,085</u>	<u>\$14,915,389</u>	<u>\$ 959,898</u>	<u>\$ 20,750,372</u>	
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>					
Liabilities:					
Accounts payable	\$ 25,182	\$ 1,017,237	\$ -	\$ 1,042,419	
Due to other funds	68	-	955	1,023	
Salaries and benefits payable	492,869	-	-	492,869	
Total liabilities	<u>518,119</u>	<u>1,017,237</u>	<u>955</u>	<u>1,536,311</u>	
Deferred inflows of resources:					
Unavailable property taxes	68,866	12,386	36,900	118,152	
Total liabilities and deferred inflows of resources	<u>586,985</u>	<u>1,029,623</u>	<u>37,855</u>	<u>1,654,463</u>	
Fund balances:					
Restricted for student activities	334,125	-	-	334,125	
Restricted for capital projects	-	13,885,766	-	13,885,766	
Restricted for special reserve	-	-	651,152	651,152	
Restricted for debt service	-	-	136,602	136,602	
Assigned for:					
Food service	-	-	134,289	134,289	
Unassigned	3,953,975	-	-	3,953,975	
Total fund balances	<u>4,288,100</u>	<u>13,885,766</u>	<u>922,043</u>	<u>19,095,909</u>	
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u>\$ 4,875,085</u>	<u>\$14,915,389</u>	<u>\$ 959,898</u>	<u>\$ 20,750,372</u>	

See Notes to the Financial Statements

**KILLDEER PUBLIC SCHOOL DISTRICT NO. 16**  
**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE**  
**GOVERNMENT-WIDE STATEMENT OF NET POSITION**  
**JUNE 30, 2022**

Total fund balances - governmental funds		\$ 19,095,909
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 in the funds.		
Cost	46,196,312	
Accumulated Depreciation	<u>(7,685,629)</u>	38,510,683
Deferred outflows of resources are not a financial resource available for the current period, and therefore, are not reported in the governmental funds balance sheet.		
		3,147,816
Deferred inflows of resources are not due and payable in the current period and, therefore, are not reported in the governmental funds balance sheet.		
		(3,781,876)
Property taxes receivable will be collected this year but are not available soon enough to pay for the current period expenditures, and therefore are deferred in the funds.		
		118,152
Long-term liabilities applicable to the District's governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due. All liabilities, both current and long-term, are reported in the statement of net position. Balances at June 30, 2021 are:		
General obligation bonds payable	(27,318,043)	
Net pension liability	(6,455,868)	
Net OPEB liability	<u>(39,321)</u>	<u>(33,813,232)</u>
Net position of governmental activities		<u>\$ 23,277,452</u>

See Notes to the Financial Statements

**KILLDEER PUBLIC SCHOOL DISTRICT NO. 16**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2022**

	<u>Major Funds</u>			<b>Total</b>	
	<b>General</b>	<b>Capital</b>	<b>Other</b>		<b>Governmental</b>
		<b>Projects</b>	<b>Funds</b>		<b>Funds</b>
<b>Revenues:</b>					
Property taxes	\$ 2,956,842	\$ 523,569	\$ 1,549,246	\$ 5,029,657	
Oil & gas production taxes	2,399,009	-	-	2,399,009	
Local aid	688,120	2,124,830	-	2,812,950	
State aid	3,657,823	-	1,172	3,658,995	
Federal aid	1,390,214	-	428,207	1,818,421	
Fees and charges	662,793	75,765	12,646	751,204	
Earnings on investments	115,372	-	888	116,260	
Miscellaneous	28,583	-	267	28,850	
Total Revenues	<u>11,898,756</u>	<u>2,724,164</u>	<u>1,992,426</u>	<u>16,615,346</u>	
<b>Expenditures</b>					
Current					
Instruction	5,953,277	-	-	5,953,277	
Instructional staff	322,100	-	-	322,100	
General administration	360,170	-	-	360,170	
School administration	269,054	-	-	269,054	
Business administration	402,890	-	-	402,890	
Operation and maintenance	690,855	-	-	690,855	
Student transportation	523,253	-	-	523,253	
Other support services	24,649	-	-	24,649	
Food service	992	-	403,034	404,026	
Adult education/community services	310,971	-	-	310,971	
Student activities	748,886	-	-	748,886	
Facilities acquisition	-	8,072	-	8,072	
Building construction	-	281,365	-	281,365	
Capital outlay	113,019	22,264,435	-	22,377,454	
Debt service					
Principal	-	-	870,000	870,000	
Interest and fees	-	55,513	628,013	683,526	
Total expenditures	<u>9,720,116</u>	<u>22,609,385</u>	<u>1,901,047</u>	<u>34,230,548</u>	
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,178,640	(19,885,221)	91,379	(17,615,202)	
<b>Other Financing Sources (Uses)</b>					
Issuance of Bonds	-	4,500,000	-	4,500,000	
Premiums on Issuance of Bonds	-	72,146	-	72,146	
Total other financing sources (uses)	<u>-</u>	<u>4,572,146</u>	<u>-</u>	<u>4,572,146</u>	
<b>Net Change in Fund Balances</b>	2,178,640	(15,313,075)	91,379	(13,043,056)	
<b>Fund Balances, Beginning of Year</b>	<u>2,109,460</u>	<u>29,198,841</u>	<u>830,664</u>	<u>32,138,965</u>	
<b>Fund Balances, End of Year</b>	<u>\$ 4,288,100</u>	<u>\$ 13,885,766</u>	<u>\$ 922,043</u>	<u>\$ 19,095,909</u>	

See Notes to the Financial Statements

**KILLDEER PUBLIC SCHOOL DISTRICT NO. 16**  
**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, 2022**

Net change in fund balances - total governmental funds \$ (13,043,056)

The change in net position reported for governmental activities in the statement of activities is different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which purchases exceeded depreciation.

Capital assets purchased in the current period	22,377,454	
Depreciation expense of capital assets reported	<u>(585,576)</u>	21,791,878

The proceeds from bond issuances and related premiums are reported as financing sources in governmental funds and thus contribute to the change in fund balance. In the statement of net position, issuing debt increases long-term liabilities and does not affect net position but the repayment and premium amortization reduces long-term liabilities.

Debt issued		(4,500,000)
Bond premiums		(72,146)
Debt repaid		870,000
Amortization		87,060

Governmental funds report pension and OPEB expenditures as accrued for actual benefits paid in the expenditures. However in the statement of activities, the pension expense is an actuarial calculation of the cost of the plan accounting for projected future benefits, plan earnings, and contributions. (6,382)

Because some property taxes will not be collected for several months after the District's fiscal year ends, they are not considered "available" revenues in the governmental funds. Deferred tax revenues decreased by this amount this year. (2,016)

Change in net position of governmental activities \$ 5,125,338

**KILLDEER PUBLIC SCHOOL DISTRICT NO. 16**  
**NOTES TO THE FINANCIAL STATEMENTS**  
JUNE 30, 2022

**NOTE 1      SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Killdeer Public School District No. 16 complies with generally accepted accounting principles (GAAP). GAAP includes all relevant Governmental Accounting Standards Board (GASB) pronouncements.

**Reporting Entity**

In accordance with Governmental Accounting Standards Board Statement No. 14 *The Financial Reporting Entity*, for financial reporting purposes the District's financial statements include all accounts of the District's operations. The criteria for including organizations as component units within the District's reporting entity include whether:

- The organization is legally separate (can sue and be sued in their own name)
- The District holds the corporate powers of the organization
- The District appoints a voting majority of the organization's board
- The District is able to impose its will on the organization
- The organization has the potential to impose a financial benefit/burden on the District
- There is a fiscal dependency by the organization on the District

Based on these criteria, there are no component units to be included within the District's reporting entity.

***Basis of Presentation***

The District's basic financial statements consist of government-wide statements and fund financial statements.

**Government-Wide Financial Statements**

The government-wide financial statements consist of a statement of net position and a statement of activities. These statements display information about the District as a whole. They include all funds of the reporting entity except for fiduciary funds. The statements distinguish between governmental and business-type activities. Governmental activities generally are supported by taxes, intergovernmental revenues, and other nonexchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services. Currently, the District does not classify any activities as business-type.

The statement of net position presents the financial condition of the governmental activities of the District at year-end.

The statement of activities presents a comparison between direct expenses and program revenues for each program or function of the District's governmental activities. The statement identifies the extent to which each governmental function is self-financing or drawing from the general revenues of the District. Direct expenses are expenses that are specifically associated with a service, program or department. The direct expenses are clearly identifiable to a particular function. Program revenues include charges to recipients for goods or services offered by the program and grants and contributions that are restricted to meet the operational or capital requirements of a particular program. Revenues, which are not classified as program revenues, are presented as general revenues of the District.

**KILLDEER PUBLIC SCHOOL DISTRICT NO. 16**  
**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
**JUNE 30, 2022**

**Fund Financial Statements**

In order to aid financial management and to demonstrate legal compliance, the District segregates transactions related to certain functions or activities in separate funds. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The focus of the governmental fund financial statements is on major funds. Each major fund is presented as a separate column in the fund financial statements. Non-major funds are aggregated and presented in a single column. The fiduciary fund is reported by type.

**Fund Accounting**

The District's funds consist of the following:

Governmental funds are utilized to account for most of the District's governmental functions. The reporting focuses on the sources, uses and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purpose for which they may or must be used. Current liabilities are assigned to the fund from which the obligation will be paid. Fund balance represents the difference between the governmental fund assets and liabilities and deferred inflows of resources. The District's major governmental funds are as follows:

General Fund:

The General Fund is the main operating fund of the District. This fund is used to account for all financial resources not accounted for in other funds. All general tax revenues and other receipts that are not restricted by law or contractual agreement to some other fund are accounted for in this fund. General operating expenditures, fixed charges and capital improvement costs that are not paid through other funds are paid from the General Fund.

Capital Projects Fund:

This fund accounts for financial resources dedicated to the construction of new school buildings, additions to old school buildings, and the making of major repairs to existing buildings.

The District's non-major governmental funds are as follows:

Special Reserve Fund:

This fund is allowed under North Dakota state law and may levy a tax to be used if the general fund has funds insufficient to pay for teacher salaries, heat, lights and fuel.

Debt Service Fund:

This fund is used to account for the accumulation of resources for, and the payment of principal and interest on the District's general obligation bonds.

Food Service Fund:

This fund is accounts for the resources associated with the District's hot lunch program.

**KILLDEER PUBLIC SCHOOL DISTRICT NO. 16**  
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
JUNE 30, 2022

**Measurement Focus and Basis of Accounting**

*Government-wide Financial Statements*

The government-wide financial statements are prepared using the economic resources measurement focus. All assets, deferred inflows and outflows of resources, and liabilities associated with the operation of the District are included in the statement of net position.

*Fund Financial Statements*

The governmental funds are accounted for by using a flow of current financial resources measurement focus. Under this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The statement of revenues, expenditures, and changes in fund balance reports on the sources and uses of current financial resources.

The current financial resources measurement focus differs from the manner which the governmental activities of the government-wide financial statements are prepared. Due to the difference, the District's financial statements include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for government funds.

*Basis of Accounting*

The basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements.

Government-wide financial statements are prepared on the accrual basis of accounting. Under the accrual basis of accounting, revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

The District's governmental funds use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when they become measurable and available. Available means collectible within the current period or soon enough thereafter to pay current liabilities. The District considers revenues to be available if they are collected within 60 days of the end of its fiscal year. Expenditures are generally recorded as the related fund liability is incurred.

The revenues susceptible to accrual are property taxes, franchise fees, licenses, charges for services, interest income and intergovernmental revenues. All other governmental fund revenues are recognized when received.

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

**Interfund Transactions**

Legally authorized transfers are treated as interfund transfers and are included in the results of operations of governmental funds.

**KILLDEER PUBLIC SCHOOL DISTRICT NO. 16**  
**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
**JUNE 30, 2022**

Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed.

**Encumbrance Accounting**

Encumbrances are commitments related to unperformed contracts for goods and services that may be recorded for budgetary control purposes. Encumbrances are not liabilities and, therefore, are not recorded as expenditures until receipt of material or service. For budgetary purposes, appropriations lapse at fiscal year-end and outstanding encumbrances at year-end are reappropriated in the next year. No reservation of fund balances is provided at year-end.

**Cash and Cash Equivalents**

Cash and cash equivalents consist of amounts in demand deposits.

**Credit Risk**

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

- a) Bonds, treasury bills and notes, or other securities that are a direct obligation insured or guaranteed by, the treasury of the United States, or its agencies, instrumentalities, or organizations created by an act of Congress.
- b) Securities sold under agreements to repurchase written by a financial institution in which the underlying securities for the agreement to repurchase are the type listed above.
- c) Certificates of deposit fully insured by the federal deposit insurance corporation.
- d) Obligations of the state.

**Leases**

The District is the lessor in multiple short-term leases for staff housing and building space. 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 lessee is reasonably certain to exercise. The District has elected to record rent revenue for short term leases on a straight-line basis over the lease term.

**Capital Assets**

Capital assets include buildings, building improvements, vehicles, machinery and equipment, and furniture and fixtures and are reported in the government-wide financial statements. Capital assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Repairs and maintenance are recorded as expenses. Renewals and betterments are capitalized.

Capital assets are defined by the District as assets with an initial, individual cost of \$5,000 or more and a useful life of more than one year. Depreciation has been calculated on each class of depreciable property using the straight-line method. Estimated useful lives are as follows:

**KILLDEER PUBLIC SCHOOL DISTRICT NO. 16**  
**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
**JUNE 30, 2022**

Buildings	70 years
Building Improvements	20 years
Vehicles	5-10 years
Machinery and Equipment	5-10 years
Furniture and Fixtures	5-10 years

**Long-Term Obligations**

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the governmental activities statement of net position. 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. Bond issuance costs are recognized in the current period.

In the fund financial statements, governmental fund types recognize bond premium, discounts, and issuance costs in the current period. The face amount of the debt is reported as other financing sources. Premiums and discounts on debt issuances are reported as other financing sources and uses. Issuance costs are reported as debt service expenditures.

**Net Position**

Net position represents the difference between assets/deferred outflows of resources and liabilities/deferred inflows of resources. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvements of those assets, and adding back unspent proceeds. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the school board or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

**Fund Balance Classifications**

In the fund financial statements, governmental funds report aggregate amounts for five classifications of fund balances based on the constraints imposed on the use of these resources. The non-spendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form— inventories; or (b) legally or contractually required to be maintained intact.

The spendable portion of the fund balance comprises the remaining four classifications: restricted, committed, assigned, and unassigned.

*Restricted* – This classification reflects the constraints imposed on resources either (a) externally by creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

*Committed* – These amounts can only be used for specific purposes pursuant to constraints imposed by formal resolutions or ordinances of the school board – the District’s highest level of decision making authority. Those committed amounts cannot be used for any other purpose unless the school board removes the specified use by taking the same type of action imposing the commitment. This classification also includes contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

**KILLDEER PUBLIC SCHOOL DISTRICT NO. 16**  
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
JUNE 30, 2022

*Assigned* – This classification reflects the amounts constrained by the District’s “intent” to be used for special purposes, but are neither restricted nor committed. The school board and superintendent have the authority to assign amounts to be used for specific purposes. Assigned fund balances include all remaining amounts (except negative balances) that are reported in governmental funds, other than the General Fund, that are not classified as non-spendable and are neither restricted nor committed.

*Unassigned* – This fund balance is the residual classification for the General Fund. It is also used to report negative fund balances in other governmental funds.

When both restricted and unrestricted resources are available for use, the District’s preference is to first use restricted resources, then unrestricted resources – committed, assigned, and unassigned – in order as needed.

**Deferred Inflows/Outflows of Resources**

In addition to assets, the statement of net position will sometimes report a separate section of 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 resources (expense/expenditure) until then. The District has two items reported on the statement of net position as derived from pension and OPEB, which represent the actuarial differences within the TFFR and NDPERS pension and other post employment 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 future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The District has three types of items, one of which arises only under a modified accrual basis of accounting, which qualifies for reporting in this category. Accordingly, the item, unavailable property taxes, is reported only in the governmental funds balance sheet. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. The other items are reported on the statement of net position and are derived from pension and OPEB plans, which represent actuarial differences within the TFFR, NDPERS and OPEB plans.

**Pensions**

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Teachers’ Fund for Retirement (TFFR) and the North Dakota Public Employees Retirement System (NDPERS) and additions to/deductions from TFFR and NDPERS’s fiduciary net position have been determined on the same basis as they are reported by TFFR and NDPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

**KILLDEER PUBLIC SCHOOL DISTRICT NO. 16**  
**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
**JUNE 30, 2022**

**Other Post Employment Benefits (OPEB)**

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the North Dakota Public Employees Retirement System (NDPERS) and additions to/deductions from NDPERS' fiduciary net position have been determined on the same basis as they are reported for by NDPERS. For this purpose, benefit payments are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

**Budgets**

The School District budget is prepared in accordance with accounting principles generally accepted in the United States of America and the School District follows these procedures in establishing the budgetary data reflected in the financial statements:

1. The School Board reviews the budget, may make revisions and approves it on or before August 15. The budget must be filed with the County Auditor by October 10.
2. The budget may be amended during the year for any revenues and appropriations not anticipated at the time the budget was prepared except no amendment changing the taxes levied can be made after October 10.
3. The balance of each appropriation becomes a part of the unappropriated balance at year-end.

For budgetary purposes, appropriations lapse at fiscal year-end and outstanding encumbrances at year-end are reappropriated in the next year.

**Revenue Recognition – Property Taxes**

Under state law, the District is limited in its ability to levy property taxes. All school tax levies are in compliance with state laws. Property taxes attach as an enforceable lien on property on January 1. A 5% reduction is allowed if paid by February 15th. Penalty and interest are added March 1st unless the first half of the taxes has been paid. Additional penalties are added October 15th if not paid. Taxes are collected by the county and remitted monthly to the school.

In its fund financial statements, property taxes are recorded as revenue in the period levied to the extent they are collected within 60 days of year-end. Taxes receivable consist of current and delinquent uncollected taxes at June 30. No allowance has been established for estimated uncollectible taxes because an offsetting deferred revenue has been recorded.

In the government-wide financial statements, property taxes are recorded as a receivable and revenue when assessed.

**Estimates**

The preparation of the 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 amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

**KILLDEER PUBLIC SCHOOL DISTRICT NO. 16**  
**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
**JUNE 30, 2022**

**NOTE 2 CASH**

**Deposits**

In accordance with North Dakota statutes, the District maintains deposits at depository banks designated by the governing board. All depositories are members of the Federal Reserve System.

Deposits must either be deposited with the Bank of North Dakota or in other financial institutions situated and doing Business within the state. Deposits, other than with the Bank of North Dakota, must be fully insured or bonded. In lieu of a bond, a financial institution may provide a pledge of securities equal to 110% of the deposits not covered by insurance or bonds.

Authorized collateral includes bills, notes, or bonds issued by the United States government, its agencies or instrumentalities, all bonds and notes guaranteed by the United States government, federal land bank bonds, bonds, notes, warrants, certificates of indebtedness, insured certificates of deposit, shares of investment companies registered under the Investment Companies Act of 1940, and all other forms of securities issued by the state of North Dakota, its boards, agencies, or instrumentalities, or by any county, city, township, school district, park district, or other political subdivision of the state of North Dakota, whether payable from special revenues or supported by the full faith and credit of the issuing entity, and bonds issued by any other state of the United States or such other securities approved by the banking board.

As of June 30, 2022, the District's carrying balances were \$20,358,938. The bank balance of these deposits as of June 30, 2022 was \$22,238,901. Of the bank balances, \$1,000,000 was covered by Federal Depository Insurance and the remaining balance was collateralized with securities pledged by the financial institutions.

**Investments**

At June 30, 2022, the District's investments were held in certificates of deposit. These investments are reported at amortized cost.

**KILLDEER PUBLIC SCHOOL DISTRICT NO. 16**  
**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
**JUNE 30, 2022**

**NOTE 3 CAPITAL ASSETS**

Following is a summary of capital asset activity for the year ended June 30, 2022:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Disposals</u>	<u>Ending Balance</u>
Governmental Activities				
Capital Assets, not being Depreciated				
Land	\$ 599,859	\$ -	\$ -	\$ 599,859
Construction in Process	<u>5,851,794</u>	<u>22,130,841</u>	-	<u>27,982,635</u>
Total Capital Assets, not being Depreciated	<u>6,451,653</u>	<u>22,130,841</u>	-	<u>28,582,494</u>
Capital Assets, being Depreciated				
Buildings	10,860,669	-	-	10,860,669
Building Improvements	2,490,147	118,815	-	2,608,962
Vehicles	1,801,581	96,345	-	1,897,926
Furniture and Equipment	<u>2,214,808</u>	<u>31,453</u>	-	<u>2,246,261</u>
Total Capital Assets, being Depreciated	<u>17,367,205</u>	<u>246,613</u>	-	<u>17,613,818</u>
Accumulated Depreciation				
Buildings	3,147,052	238,776	-	3,385,828
Building Improvements	671,002	169,781	-	840,783
Vehicles	1,305,435	100,266	-	1,405,701
Furniture and Equipment	<u>1,976,564</u>	<u>76,753</u>	-	<u>2,053,317</u>
Total Accumulated Depreciation	<u>7,100,053</u>	<u>585,576</u>	-	<u>7,685,629</u>
Governmental Activities Capital Assets, Net	<u>\$ 16,718,805</u>	<u>\$21,791,878</u>	<u>\$ -</u>	<u>\$ 38,510,683</u>

Depreciation expense for the year ended June 30, 2022 is reported in the government-wide statement of activities as follows:

Governmental Activities	
Instruction	\$ 408,557
School Administration	76,753
Transportation Services	<u>100,266</u>
Total Depreciation Expense - Governmental Activities	<u>\$ 585,576</u>

**KILLDEER PUBLIC SCHOOL DISTRICT NO. 16**  
**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
**JUNE 30, 2022**

**NOTE 4 LONG-TERM DEBT**

Following is a summary of long-term debt activity for the year ended June 30, 2022:

	<u>Interest Rate</u>	<u>Maturity</u>	<u>Beginning Balance</u>	<u>Additions</u>	<u>Retirements</u>	<u>Ending Balance</u>
Series 2013 General Obligation Bonds	0.45%-0.95%	11/1/2022	\$ 50,000	\$ -	\$ (50,000)	\$ -
Series 2020A General Obligation Bonds	2.000% - 5.000%	8/1/2040	12,500,000	-	(465,000)	12,035,000
Series 2021A General Obligation Bonds	1.375% - 5.000%	8/1/2040	9,490,000	-	(355,000)	9,135,000
Series 2022A General Obligation Bonds	2.500% - 3.500%	8/1/2041	-	4,500,000	-	4,500,000
Series 2020A Bond Premium			1,079,453	-	(56,512)	1,022,941
Series 2021A Bond Premium			583,504	-	(30,548)	552,956
Series 2022A Bond Premium			-	72,146	-	72,146
Total			<u>\$23,702,957</u>	<u>\$ 4,572,146</u>	<u>\$ (957,060)</u>	<u>\$27,318,043</u>

Debt service requirements on long-term debt at June 30, 2022 are as follows:

Year Ending June 30	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$ -	\$ 377,390	\$ 377,390
2024	1,025,000	706,138	1,731,138
2025	1,085,000	656,938	1,741,938
2026	1,135,000	605,663	1,740,663
2027	1,185,000	552,475	1,737,475
2028-2032	6,715,000	2,023,303	8,738,303
2033-2037	7,555,000	1,217,228	8,772,228
2038-2042	6,970,000	354,925	7,324,925
Total	<u>\$25,670,000</u>	<u>\$ 6,494,060</u>	<u>\$32,164,060</u>

**NOTE 5 DEFINED BENEFIT PENSION PLANS – STATEWIDE**

***North Dakota Teachers' Fund for Retirement***

The following brief description of TFFR is provided for general information purposes only. Participants should refer to NDCC Chapter 15-39.1 for more complete information.

**KILLDEER PUBLIC SCHOOL DISTRICT NO. 16**  
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
JUNE 30, 2022

TFFR is a cost-sharing multiple-employer defined benefit pension plan covering all North Dakota public teachers and certain other teachers who meet various membership requirements. TFFR provides for pension, death and disability benefits. The cost to administer the TFFR plan is financed by investment income and contributions.

Responsibility for administration of the TFFR benefits program is assigned to a seven-member Board of Trustees (Board). The Board consists of the State Treasurer, the Superintendent of Public Instruction, and five members appointed by the Governor. The appointed members serve five-year terms which end on June 30 of alternate years. The appointed Board members must include two active teachers, one active school administrator, and two retired members. The TFFR Board submits any necessary or desirable changes in statutes relating to the administration of the fund, including benefit terms, to the Legislative Assembly for consideration. The Legislative Assembly has final authority for changes to benefit terms and contribution rates.

***Pension Benefits***

For purposes of determining pension benefits, members are classified within one of three categories. Tier 1 grandfathered and Tier 1 non-grandfathered members are those with service credit on file as of July 1, 2008. Tier 2 members are those newly employed and returning refunded members on or after July 1, 2008.

*Tier 1 Grandfathered*

A Tier 1 grandfathered member is entitled to receive unreduced benefits when three or more years of credited service as a teacher in North Dakota have accumulated, the member is no longer employed as a teacher and the member has reached age 65, or the sum of age and years of service credit equals or exceeds 85. TFFR permits early retirement from ages 55 to 64, with benefits actuarially reduced by 6% per year for every year the member's retirement age is less than 65 years or the date as of which age plus service equal 85. In either case, benefits may not exceed the maximum benefits specified in Section 415 of the Internal Revenue Code.

Pension benefits paid by TFFR are determined by NDCC Section 15-39.1-10. Monthly benefits under TFFR are equal to the three highest annual salaries earned divided by 36 months and multiplied by 2.00% times the number of service credits earned. Retirees may elect payment of benefits in the form of a single life annuity, 100% or 50% joint and survivor annuity, ten or twenty-year term certain annuity, partial lump-sum option or level income with Social Security benefits. Members may also qualify for benefits calculated under other formulas.

*Tier 1 Non-grandfathered*

A Tier 1 non-grandfathered member is entitled to receive unreduced benefits when three or more years of credited service as a teacher in North Dakota have accumulated, the member is no longer employed as a teacher and the member has reached age 65, or has reached age 60 and the sum of age and years of service credit equals or exceeds 90. TFFR permits early retirement from ages 55 to 64, with benefits actuarially reduced by 8% per year from the earlier of age 60/Rule of 90 or age 65. In either case, benefits may not exceed the maximum benefits specified in Section 415 of the Internal Revenue Code.

Pension benefits paid by TFFR are determined by NDCC Section 15-39.1-10. Monthly benefits under TFFR are equal to the three highest annual salaries earned divided by 36 months and

**KILLDEER PUBLIC SCHOOL DISTRICT NO. 16**  
**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
**JUNE 30, 2022**

multiplied by 2.00% times the number of service credits earned. Retirees may elect payment of benefits in the form of a single life annuity, 100% or 50% joint and survivor annuity, ten or twenty-year term certain annuity, partial lump-sum option or level income with Social Security benefits. Members may also qualify for benefits calculated under other formulas.

*Tier 2*

A Tier 2 member is entitled to receive unreduced benefits when five or more years of credited service as a teacher in North Dakota have accumulated, the member is no longer employed as a teacher and the member has reached age 65, or has reached age 60 and the sum of age and years of service credit equals or exceeds 90. TFFR permits early retirement from ages 55 to 64, with benefits actuarially reduced by 8% per year from the earlier of age 60/Rule of 90 or age 65. In either case, benefits may not exceed the maximum benefits specified in Section 415 of the Internal Revenue Code.

Pension benefits paid by TFFR are determined by NDCC Section 15-39.1-10. Monthly benefits under TFFR are equal to the five highest annual salaries earned divided by 60 months and multiplied by 2.00% times the number of service credits earned. Retirees may elect payment of benefits in the form of a single life annuity, 100% or 50% joint and survivor annuity, ten or twenty-year term certain annuity, partial lump-sum option or level income with Social Security benefits. Members may also qualify for benefits calculated under other formulas.

***Death and Disability Benefits***

Death benefits may be paid to a member's designated beneficiary. If a member's death occurs before retirement, the benefit options available are determined by the member's vesting status prior to death. If a member's death occurs after retirement, the death benefit received by the beneficiary (if any) is based on the retirement plan the member selected at retirement.

An active member is eligible to receive disability benefits when: (a) a total disability lasting 12 months or more does not allow the continuation of teaching, (b) the member has accumulated five years of credited service in North Dakota, and (c) the Board of Trustees of TFFR has determined eligibility based upon medical evidence. The amount of the disability benefit is computed by the retirement formula in NDCC Section 15-39.1-10 without consideration of age and uses the member's actual years of credited service. There is no actuarial reduction for reason of disability retirement.

***Member and Employer Contributions***

Member and employer contributions paid to TFFR are set by NDCC Section 15-39.1-09. Every eligible teacher in the State of North Dakota is required to be a member of TFFR and is assessed at a rate of 11.75% of salary as defined by NDCC Section 15-39.1-04. Every governmental body employing a teacher must also pay into TFFR a sum equal to 12.75% of the teacher's salary. Member and employer contributions will be reduced to 7.75% each when the fund reaches 100% funded ratio on an actuarial basis.

A vested member who terminates covered employment may elect a refund of contributions paid plus 6% interest or defer payment until eligible for pension benefits. A non-vested member who terminates covered employment must claim a refund of contributions paid before age 70½. Refunded members forfeit all service credits under TFFR. These service credits may be

**KILLDEER PUBLIC SCHOOL DISTRICT NO. 16**  
**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
**JUNE 30, 2022**

repurchased upon return to covered employment under certain circumstances, as defined by the NDCC.

***Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions***

At June 30, 2022, the District reported a liability of \$5,525,396 for its proportionate share of the net pension liability. The net pension liability was measured as of July 1, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Employer's proportion of the net pension liability was based on the Employer's share of covered payroll in the pension plan relative to the covered payroll of all participating TFFR employers. At July 1, 2021, the Employer's proportion was 0.524403 percent which was an increase of 0.012873 percent from its proportion measured as of June 30, 2020.

For the year ended June 30, 2022, the Employer recognized pension expense of \$424,572. At June 30, 2022, the Employer 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	\$ 38,389	\$ 233,021
Changes in actuarial assumptions	194,078	-
Net difference between projected and actual earnings on pension plan investments	-	1,619,021
Changes in proportion and differences between employer contributions and proportionate share of contributions	1,084,807	19,537
Employer contributions subsequent to the measurement date	520,017	-
Total	<u>\$ 1,837,291</u>	<u>\$ 1,871,579</u>

\$520,017 reported as deferred outflows of resources related to pensions resulting from Employer contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending June 30, 2023.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year Ending June 30,</u>	<u>Pension Expense Amount</u>
2023	\$ (182,018)
2024	(129,070)
2025	(181,012)
2026	(315,442)
2027	196,430
Thereafter	56,807

**KILLDEER PUBLIC SCHOOL DISTRICT NO. 16**  
**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
**JUNE 30, 2022**

***Actuarial Assumptions***

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

Inflation	2.30%
Salary increases	3.80% to 14.80%, varying by service, including inflation and productivity
Investment rate of return	7.25%, net of investment expenses
Cost-of-living adjustments	None

For active and inactive members, mortality rates were based on the PubT-2010 Employee table, projected with generational improvement using Scale MP-2019. For healthy retirees, mortality rates were based on 104% of the PubT-2010 Retiree table for retirees and to 95% of the PubT-2010 Contingent Survivor table for beneficiaries, both projected with generational improvement using Scale MP-2019. For disability retirees, mortality rates were based on the PubNS-2010 Non-Safety Disabled Mortality table projected with generational improvement using Scale MP-2019.

The actuarial assumptions used were based on the results of an actuarial experience study dated March 19, 2020. They are the same as the assumptions used in the July 1, 2021, funding actuarial valuation for TFFR.

The TFFR Board is responsible for establishing investment policy for the fund assets under NDCC 15-39.1-05.2. Benefit payments are projected to occur over a long period of time. This allows TFFR to adopt a long-term investment horizon and asset allocation policy for the management of fund assets. Asset allocation policy is critical because it defines the basic risk and return characteristics of the investment portfolio. Asset allocation targets are established using an asset-liability analysis designed to assist the Board in determining an acceptable volatility target for the fund and an optimal asset allocation policy mix. This asset-liability analysis considers both sides of the plan balance sheet, utilizing both quantitative and qualitative inputs, in order to estimate the potential impact of various asset class mixes on key measures of total plan risk, including the resulting estimated impact of funded status and contribution rates.

The long-term expected rate of return on TFFR 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. Best estimates of arithmetic real rates of return for each major asset class included in the TFFR target asset allocation as of June 30, 2021 are summarized in the following table:

<b>Asset Class</b>	<b>Target Allocation</b>	<b>Long-Term Expected Real Rate of Return</b>
Global Equities	55%	6.9%
Global Fixed Income	26%	0.7%
Global Real Assets	18%	4.8%
Cash Equivalents	1%	-1.0%

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**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
**JUNE 30, 2022**

***Discount Rate***

The discount rate used to measure the total pension liability was 7.25 percent as of June 30, 2021. The projection of cash flows used to determine the discount rate assumes that member and employer contributions will be made at rates equal to those based on the July 1, 2021, Actuarial Valuation Report. For this purpose, only employer contributions that are intended to fund benefits of current plan members and their beneficiaries are included. Projected employer contributions that are intended to fund the service costs of future plan members and their beneficiaries, as well as projected contributions from future plan members, are not included. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments for current plan members as of July 1, 2021. 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 as of June 30, 2021.

***Sensitivity of the Employer's proportionate share of the net pension liability to changes in the discount rate.***

The following presents the Employer's proportionate share of the net pension liability calculated using the discount rate of 7.25 percent, as well as what the Employer's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.25 percent) or 1-percentage-point higher (8.25 percent) than the current rate:

	1% Decrease in Discount Rate	Discount Rate	1% Increase in Discount Rate
	6.25%	7.25%	8.25%
School's proportionate share of the TFFR net pension liability:	\$ 8,296,590	\$ 5,525,396	\$ 3,224,204

***Pension plan fiduciary net position.***

Detailed information about the pension plan's fiduciary net position is available in the separately issued TFFR financial report. TFFR's Comprehensive Annual Financial Report (CAFR) is located at [www.nd.gov/rio/sib/publications/cafr/default.htm](http://www.nd.gov/rio/sib/publications/cafr/default.htm).

***North Dakota Public Employees Retirement System (Main System)***

The following brief description of NDPERS is provided for general information purposes only. Participants should refer to NDCC Chapter 54-52 for more complete information.

NDPERS is a cost-sharing multiple-employer defined benefit pension plan that covers substantially all employees of the State of North Dakota, its agencies and various participating political subdivisions. NDPERS provides for pension, death and disability benefits. The cost to administer the plan is financed through the contributions and investment earnings of the plan.

Responsibility for administration of the NDPERS defined benefit pension plan is assigned to a Board comprised of nine members. The Board consists of a Chairman, who is appointed by the Governor; one member appointed by the Attorney General; one member appointed by the State Health Officer; three members elected by the active membership of the NDPERS system, one member elected by the retired public employees and two members of the legislative assembly appointed by the chairman of the legislative management.

**KILLDEER PUBLIC SCHOOL DISTRICT NO. 16**  
**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
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***Pension Benefits***

Benefits are set by statute. NDPERS has no provisions or policies with respect to automatic and ad hoc post-retirement benefit increases. Members of the Main System are entitled to unreduced monthly pension benefits beginning when the sum of age and years of credited service equal or exceed 85 (Rule of 85), or at normal retirement age (65). For members hired on or after January 1, 2016, the Rule of 85 was replaced with the Rule of 90 with a minimum age of 60. The monthly pension benefit is equal to 2.00% of their average monthly salary, using the highest 36 months out of the last 180 months of service, for each year of service. For members hired on or after January 1, 2020, the 2.00% multiplier was replaced with a 1.75% multiplier. The plan permits early retirement at ages 55-64 with three or more years of service.

Members may elect to receive the pension benefits in the form of a single life, joint and survivor, term-certain annuity, or partial lump sum with ongoing annuity. Members may elect to receive the value of their accumulated contributions, plus interest, as a lump sum distribution upon retirement or termination, or they may elect to receive their benefits in the form of an annuity. For each member electing an annuity, total payment will not be less than the members' accumulated contributions plus interest.

***Death and Disability Benefits***

Death and disability benefits are set by statute. If an active member dies with less than three years of service for the Main System, a death benefit equal to the value of the member's accumulated contributions, plus interest, is paid to the member's beneficiary. If the member has earned more than three years of credited service for the Main System, the surviving spouse will be entitled to a single payment refund, life-time monthly payments in an amount equal to 50% of the member's accrued normal retirement benefit, or monthly payments in an amount equal to the member's accrued 100% Joint and Survivor retirement benefit if the member had reached normal retirement age prior to date of death. If the surviving spouse dies before the member's accumulated pension benefits are paid, the balance will be payable to the surviving spouse's designated beneficiary.

Eligible members who become totally disabled after a minimum of 180 days of service, receive monthly disability benefits equal to 25% of their final average salary with a minimum benefit of \$100. To qualify under this section, the member has to become disabled during the period of eligible employment and apply for benefits within one year of termination. The definition for disabled is set by the NDPERS in the North Dakota Administrative Code.

***Refunds of Member Account Balance***

Upon termination, if a member of the Main System is not vested (is not 65 or does not have three years of service), they will receive the accumulated member contributions and vested employer contributions, plus interest, or may elect to receive this amount at a later date. If the member has vested, they have the option of applying for a refund or can remain as a terminated vested participant. If a member terminated and withdrew their accumulated member contribution and is subsequently reemployed, they have the option of repurchasing their previous service.

**KILLDEER PUBLIC SCHOOL DISTRICT NO. 16**  
**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
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***Member and Employer Contributions***

Member and employer contributions paid to NDPERS are set by statute and are established as a percent of salaries and wages. Member contribution rates are 7% and employer contribution rates are 7.12% of covered compensation. For members hired on or after January 1, 2020 member contribution rates are 7% and employer contribution rates are 8.26% of covered compensation.

The member's account balance includes the vested employer contributions equal to the member's contributions to an eligible deferred compensation plan. The minimum member contribution is \$25 and the maximum may not exceed the following:

- 1 to 12 months of service – Greater of one percent of monthly salary or \$25
- 13 to 24 months of service – Greater of two percent of monthly salary or \$25
- 25 to 36 months of service – Greater of three percent of monthly salary or \$25
- Longer than 36 months of service – Greater of four percent of monthly salary or \$25

**Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions**

At June 30, 2022, the District reported a liability of \$930,472 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2021, 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 share of covered payroll in the Main System pension plan relative to the covered payroll of all participating Main System employers. At June 30, 2021, the District's proportion was 0.089271 percent which was a decrease of 0.003733 percent from its proportion measured as of July 1, 2020.

For the year ended June 30, 2022, the District recognized pension expense of \$180,076. At June 30, 2022, 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	\$ 16,064	\$ 94,967
Changes in actuarial assumptions	1,029,852	1,342,712
Net difference between projected and actual earnings on pension plan investments	-	345,097
Changes in proportion and differences between employer contributions and proportionate share of contributions	159,648	102,186
Employer contributions subsequent to the measurement date	75,826	-
Total	\$ 1,281,390	\$ 1,884,962

\$75,826 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, 2023.

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**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
**JUNE 30, 2022**

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year Ending June 30,</u>	<u>Pension Expense Amount</u>
2023	\$ (57,512)
2024	(130,181)
2025	(146,502)
2026	(345,203)
2027	-
Thereafter	-

**Actuarial Assumptions**

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

Inflation	2.25%
Salary increases	3.5% to 17.75% including inflation
Investment rate of return	7.00%, net of investment expenses
Cost-of-living adjustments	None

For active members, inactive members and healthy retirees, mortality rates were based on the Sex-distinct Pub-2010 table for General Employees, with scaling based on actual experience. Respective corresponding tables were used for healthy retirees, disabled retirees, and active members. Mortality rates are projected from 2010 using the MP-2019 scale.

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. Best estimates of arithmetic real rates of return for each major asset class included in the Fund's target asset allocation are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Domestic Equity	30%	6.00%
International Equity	21%	6.70%
Private Equity	7%	9.50%
Domestic Fixed Income	23%	0.73%
Global Real Assets	19%	4.77%

**KILLDEER PUBLIC SCHOOL DISTRICT NO. 16**  
**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
**JUNE 30, 2022**

**Discount Rate**

For PERS, GASB Statement No. 67 includes a specific requirement for the discount rate that is used for the purpose of the measurement of the Total Pension Liability. This rate considers the ability of the System to meet benefit obligations in the future. To make this determination, employer contributions, employee contributions, benefit payments, expenses and investment returns are projected into the future. The current employer and employee fixed rate contributions are assumed to be made in each future year. The Plan Net Position (assets) in future years can then be determined and compared to its obligation to make benefit payments in those years. In years where assets are not projected to be sufficient to meet benefit payments, which is the case for the PERS plan, the use of a municipal bond rate is required.

The Single Discount Rate (SDR) is equivalent to applying these two rates to the benefits that are projected to be paid during the different time periods. The SDR reflects (1) the long-term expected rate of return on pension plan investments (during the period in which the fiduciary net position is projected to be sufficient to pay benefits) and (2) a tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met).

For the purpose of this valuation, the expected rate of return on pension plan investments is 7.00%; the municipal bond rate is 1.92%; and the resulting Single Discount Rate is 7.00%.

**Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate**

The following presents the Employer's proportionate share of the net pension liability calculated using the discount rate of 7.00 percent, as well as what the Employer's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.00 percent) or 1-percentage-point higher (8.00 percent) than the current rate:

	1% Decrease in Discount Rate	Discount Rate	1% Increase in Discount Rate
	6.00%	7.00%	8.00%
School's proportionate share of the NDPERS net pension liability:	\$ 1,149,763	\$ 930,472	\$ 473,101

**Pension Plan Fiduciary Net Position**

Detailed information about the pension plan's fiduciary net position is available in the separately issued NDPERS financial report.

**NOTE 6 DEFINED BENEFIT OPEB PLAN**

***Defined Benefit OPEB Plan***

***North Dakota Public Employees Retirement System***

The following brief description of NDPERS is provided for general information purposes only. Participants should refer to NDAC Chapter 71-06 for more complete information.

**KILLDEER PUBLIC SCHOOL DISTRICT NO. 16**  
**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
**JUNE 30, 2022**

NDPERS OPEB plan is a cost-sharing multiple-employer defined benefit OPEB plan that covers members receiving retirement benefits from the PERS, the HPRS, and Judges retired under Chapter 27-17 of the North Dakota Century Code a credit toward their monthly health insurance premium under the state health plan based upon the member's years of credited service. Effective July 1, 2015, the credit is also available to apply towards monthly premiums under the state dental, vision and long-term care plan and any other health insurance plan. Effective August 1, 2019, the benefit may be used for any eligible health, prescription drug plan, dental, vision, or long term care plan premium expense. The Retiree Health Insurance Credit Fund is advance-funded on an actuarially determined basis.

Responsibility for administration of the NDPERS defined benefit OPEB plan is assigned to a Board comprised of nine members. The Board consists of a Chairman, who is appointed by the Governor; one member appointed by the Attorney General; one member appointed by the State Health Officer; three members elected by the active membership of the NDPERS system, one member elected by the retired public employees and two members of the legislative assembly appointed by the chairman of the legislative management.

***OPEB Benefits***

The employer contribution for the PERS, the HPRS and the Defined Contribution Plan is set by statute at 1.14% of covered compensation. The employer contribution for employees of the state board of career and technical education is 2.99% of covered compensation for a period of eight years ending October 1, 2015. Employees participating in the retirement plan as part-time/temporary members are required to contribute 1.14% of their covered compensation to the Retiree Health Insurance Credit Fund. Employees purchasing previous service credit are also required to make an employee contribution to the Fund. The benefit amount applied each year is shown as "*prefunded credit applied*" on the Statement of Changes in Plan Net Position for the OPEB trust funds. Beginning January 1, 2020, members first enrolled in the NDPERS Main System and the Defined Contribution Plan on or after that date will not be eligible to participate in RHIC. Therefore, RHIC will become for the most part a closed plan. There were no other benefit changes during the year.

Retiree health insurance credit benefits and death and disability benefits are set by statute. There are no provisions or policies with respect to automatic and ad hoc post-retirement benefit increases. Employees who are receiving monthly retirement benefits from the PERS, the HPRS, the Defined Contribution Plan, the Chapter 27-17 judges or an employee receiving disability benefits, or the spouse of a deceased annuitant receiving a surviving spouse benefit or if the member selected a joint and survivor option are eligible to receive a credit toward their monthly health insurance premium under the state health plan.

Effective July 1, 2015, the credit is also available to apply towards monthly premiums under the state dental, vision and long-term care plan and any other health insurance plan. Effective August 1, 2019, the benefit may be used for any eligible health, prescription drug plan, dental, vision, or long term care plan premium expense. The benefits are equal to \$5.00 for each of the employee's, or deceased employee's years of credited service not to exceed the premium in effect for selected coverage. The retiree health insurance credit is also available for early retirement with reduced benefits.

**KILLDEER PUBLIC SCHOOL DISTRICT NO. 16**  
**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
**JUNE 30, 2022**

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

At June 30, 2022, the District reported a liability of \$39,321 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2021 and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date. The District's proportion of the net OPEB liability was based on the District's share of covered payroll in the OPEB plan relative to the covered payroll of all participating OPEB employers. At June 30, 2021, the District's proportion was 0.070699 percent which was a decrease of 0.019299 percent from its proportion measured as of July 1, 2020.

For the year ended June 30, 2022, the District recognized OPEB expense of \$6,299. At June 30, 2022, 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
Differences between expected and actual economic experience	\$ 2,258	\$	1,078
Changes in actuarial assumptions	6,089		-
Net difference between projected and actual earnings on OPEB plan investments	-		13,472
Changes in proportion and differences between employer contributions and proportionate share of contributions	13,960		10,786
Employer contributions subsequent to the measurement date	6,831		-
Total	\$ 29,138	\$	25,336

\$6,831 reported as deferred outflows of resources related to OPEB resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ending June 30, 2023.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEBs will be recognized in OPEB expense as follows:

Year Ending June 30,	OPEB Expense Amount
2023	\$ 111
2024	14
2025	(590)
2026	(2,545)
2027	(19)
Thereafter	-

**KILLDEER PUBLIC SCHOOL DISTRICT NO. 16**  
**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
**JUNE 30, 2022**

***Actuarial Assumptions***

The total OPEB liability in the July 1, 2020 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.25%
Salary increases	Not applicable
Investment rate of return	6.50%, net of investment expenses
Cost-of-living adjustments	None

For active members, inactive members and healthy retirees, mortality rates were based on the MortalityPub-2010 Healthy Retiree Mortality table (for General Employees), sex-distinct, with rates multiplied by 103% for males and 101% for females. Pub-2010 Disabled Retiree Mortality table (for General Employees), sex-distinct, with rates multiplied by 117% for males and 112% for females. Pub-2010 Employee Mortality table (for General Employees), sex-distinct, with rates multiplied by 92% for both males and females. Mortality rates are projected from 2010 using the MP-2019 scale.

The long-term expected investment rate of return assumption for the RHIC fund was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of RHIC 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. Estimates of arithmetic real rates of return, for each major asset class included in the RHIC's target asset allocation as of July 1, 2021 are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Large Cap Domestic Equities	33%	5.85%
Small Cap Domestic Equities	6%	6.75%
Domestic Fixed Income	26%	6.25%
International Equities	35%	0.50%

***Discount rate.***

The discount rate used to measure the total OPEB liability was 6.50%. The projection of cash flows used to determine the discount rate assumed plan member and statutory rates described in this report. For this purpose, only employer contributions that are intended to fund benefits of current RHIC members and their beneficiaries are included. Projected employer contributions that are intended to fund the service costs of future plan members and their beneficiaries are not included. Based on those assumptions, the RHIC fiduciary net position was projected to be sufficient to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on RHIC investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

**KILLDEER PUBLIC SCHOOL DISTRICT NO. 16**  
**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
**JUNE 30, 2022**

***Sensitivity of the Employer's proportionate share of the net OPEB liability to changes in the discount rate.***

The following presents the net OPEB liability of the Plans as of June 30, 2021, calculated using the discount rate of 6.50%, as well as what the RHIC net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.50 percent) or 1-percentage-point higher (7.50 percent) than the current rate:

	1% Decrease in Discount Rate	Discount Rate	1% Increase in Discount Rate
	5.50%	6.50%	7.50%
District's proportionate share of the net OPEB liability:	\$ 53,318	\$ 39,321	\$ 23,247

**NOTE 7 RISK MANAGEMENT**

The Killdeer Public School District No. 16 is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters.

In 1986 state agencies and political subdivisions of the state of North Dakota joined together to form the North Dakota Insurance Reserve Fund (NDRIF), a public entity risk pool currently operating as a common risk management and insurance program for the state and over 2,000 political subdivisions. The Killdeer Public School District No. 16 pays an annual premium to NDRIF for its general insurance coverage. The coverage by NDRIF is limited to losses of \$2,000,000 per occurrence.

The District continues to carry commercial insurance for all other risks of loss, including workers' compensation, North Dakota fire and tornado fund, and employee health and accident insurance. Any settled claims from these risks have not exceeded insurance coverage in any of the past three fiscal years.

**NOTE 8 PURCHASE COMMITMENTS**

The District has entered into a contract totaling \$35,184,105 for services in connection with construction of a new school building. As of June 30, 2022, \$24,157,315 has been paid on this contract.

**KILLDEER PUBLIC SCHOOL DISTRICT NO. 16**  
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
JUNE 30, 2022

**NOTE 9 NEW PRONOUNCEMENTS**

GASB Statement No. 91, *Conduit Debt Obligations*, provides a single method of reporting conduit debt obligations by issuers and eliminates diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. This Statement clarifies the existing definition of a conduit debt obligation; establishes that a conduit debt obligation is not a liability of the issuer; establishes standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and improves required note disclosures. This Statement also addresses arrangements—often characterized as leases—that are associated with conduit debt obligations. The requirements of this Statement are effective for reporting periods beginning after December 15, 2021. Earlier application is encouraged.

GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, improves financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs) and also provides guidance for accounting and financial reporting for availability payment arrangements (APAs). The statement provides definitions of PPPs and APAs and provides uniform guidance on accounting and financial reporting for transactions that meet those definitions. A PPP is an arrangement in which a government (the transferor) contracts with an operator (a governmental or nongovernmental entity) to provide public services by conveying control of the right to operate or use a nonfinancial asset, such as infrastructure or other capital asset (the underlying PPP asset), for a period of time in an exchange or exchange-like transaction. An APA is an arrangement in which a government compensates an operator for services that may include designing, constructing, financing, maintaining, or operating an underlying nonfinancial asset for a period of time in an exchange or exchange-like transaction. The requirements of this Statement are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter. Earlier application is encouraged.

GASB Statement No. 96, *Subscription-Based Information Arrangements* provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs). A SBITA is defined as a contract that conveys control of the right to use another party's (a SBITA vendor's) information technology (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. Under this Statement, a government generally should recognize a right-to use subscription asset—an intangible asset—and a corresponding subscription liability. The requirements of this Statement will improve financial reporting by establishing a definition for SBITAs and providing uniform guidance for accounting and financial reporting for transactions that meet that definition. The requirements of this Statement are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter. Earlier application is encouraged.

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

- Classification and reporting of derivative instruments within the scope of Statement No. 53, *Accounting and Financial Reporting for Derivative Instruments*, that do not meet the definition of either an investment derivative instrument or a hedging derivative instrument.

**KILLDEER PUBLIC SCHOOL DISTRICT NO. 16**  
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
JUNE 30, 2022

- Clarification of provisions in Statement No. 87, *Leases*, as amended, related to the determination of the lease term, classification of a lease as a short-term lease, recognition and measurement of a lease liability and a lease asset, and identification of lease incentives.
- Clarification of provisions in Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, related to (a) the determination of the public-private and public-public partnership (PPP) term and (b) recognition and measurement of installment payments and the transfer of the underlying PPP asset.
- Clarification of provisions in Statement No. 96, *Subscription-Based Information Technology Arrangements*, related to the subscription-based information technology arrangement (SBITA) term, classification of a SBITA as a short-term SBITA, and recognition and measurement of a subscription liability.
- Extension of the period during which the London Interbank Offered Rate (LIBOR) is considered an appropriate benchmark interest rate for the qualitative evaluation of the effectiveness of an interest rate swap that hedges the interest rate risk of taxable debt.
- Accounting for the distribution of benefits as part of the Supplemental Nutrition Assistance Program (SNAP).
- Disclosures related to nonmonetary transactions.
- Pledges of future revenues when resources are not received by the pledging government.
- Clarification of provisions in Statement No. 34, *Basic Financial Statements— and Management’s Discussion and Analysis—for State and Local Governments*, as amended, related to the focus of the government-wide financial statement.
- Terminology updates related to certain provisions of Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*.
- Terminology used in Statement 53 to refer to resource flows statements.

The requirements of this statement are effective as follows:

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

GASB Statement No. 100, *Accounting Changes and Error Corrections – An Amendment of GASB Statement No. 62*, provides guidance on accounting and financial reporting requirements for accounting changes and error corrections. Statement requires that (a) changes in accounting principles and error corrections be reported retroactively by restating prior periods, (b) changes

**KILLDEER PUBLIC SCHOOL DISTRICT NO. 16**  
**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
**JUNE 30, 2022**

to or within the financial reporting entity be reported by adjusting beginning balances of the current period, and (c) changes in accounting estimates be reported prospectively by recognizing the change in the current period. The requirements of this Statement for changes in accounting principles apply to the implementation of a new pronouncement in absence of specific transition provisions in the new pronouncement. This Statement also requires that the aggregate amount of adjustments to and restatements of beginning net position, fund balance, or fund net position, as applicable, be displayed by reporting unit in the financial statements.

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

GASB Statement No. 101, Compensated Absences, provides guidance on the recognition and measurement guidance for compensated absences. This Statement requires that liabilities for compensated absences be recognized for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means. A liability should be recognized for leave that has not been used if (a) the leave is attributable to services already rendered, (b) the leave accumulates, and (c) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. This Statement also requires that a liability for specific types of compensated absences not be recognized until the leave is used. This Statement also establishes guidance for measuring a liability for leave that has not been used, generally using an employee's pay rate as of the date of the financial statements. A liability for leave that has been used but not yet paid or settled should be measured at the amount of the cash payment or noncash settlement to be made. Certain salary-related payments that are directly and incrementally associated with payments for leave also should be included in the measurement of the liabilities. This Statement amends the existing requirement to disclose the gross increases and decreases in a liability for compensated absences to allow governments to disclose only the net change in the liability (as long as they identify it as a net change). In addition, governments are no longer required to disclose which governmental funds typically have been used to liquidate the liability for compensated absences. The requirements of this Statement are effective for fiscal years beginning after December 15, 2023, and all reporting periods thereafter. Earlier application is encouraged.

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

**NOTE 10      SUBSEQUENT EVENTS**

No significant events occurred subsequent to the District's year end. Subsequent events have been evaluated through October 9, 2023, which is the date these financial statements were available to be issued.

**KILLDEER PUBLIC SCHOOL DISTRICT NO. 16**  
**BUDGETARY COMPARISON SCHEDULE FOR THE GENERAL FUND**  
**FOR THE YEAR ENDED JUNE 30, 2022**

	Original/Final <u>Budget</u>	<u>Actual</u>	Variance with <u>Final Budget</u>
Revenue			
Property Taxes	\$ 3,009,849	\$ 2,956,842	\$ (53,007)
Oil & gas production taxes	1,300,000	2,399,009	1,099,009
Local aid	898,471	688,120	(210,351)
State aid	4,115,355	3,657,823	(457,532)
Federal aid	178,303	1,390,214	1,211,911
Fees and charges	320,000	354,387	34,387
Earnings on investments	130,000	115,372	(14,628)
Miscellaneous	25,000	28,583	3,583
Total Revenues	<u>9,976,978</u>	<u>11,590,350</u>	<u>1,613,372</u>
Expenditures			
Current			
Instruction	6,329,368	5,953,277	(376,091)
Instructional staff	249,716	322,100	72,384
General administration	353,500	360,170	6,670
School administration	282,015	269,054	(12,961)
Business administration	447,044	402,890	(44,154)
Operation and maintenance	719,318	690,855	(28,463)
Student transportation	647,959	523,253	(124,706)
Other support services	24,649	24,649	-
Food service	-	992	992
Adult education/community services	316,998	310,971	(6,027)
Student activities	370,117	356,312	(13,805)
Capital outlay	-	113,019	113,019
Total expenditures	<u>9,740,684</u>	<u>9,327,542</u>	<u>(413,142)</u>
Net Change in Fund Balance	236,294	2,262,808	2,026,514
Fund Balance, Beginning of Year	<u>1,691,167</u>	<u>1,691,167</u>	<u>-</u>
Fund Balances, End of Year	<u>\$ 1,927,461</u>	<u>3,953,975</u>	<u>\$ 2,026,514</u>
Other General Funds:			
Student Activity Fund		<u>334,125</u>	
Total General Fund		<u>\$ 4,288,100</u>	

See Notes to the Required Supplementary Information

**KILLDEER PUBLIC SCHOOL DISTRICT NO. 16**  
**SCHEDULE OF DISTRICT'S CONTRIBUTIONS TO THE TFFR AND NDPERS PENSION PLANS**  
**LAST 10 YEARS (PRESENTED PROSPECTIVELY)**

**Teachers Fund for Retirement**

Fiscal Year Ended June 30	Statutorily Required Contribution	Contributions in Relation to the Statutorily Required Contributions	Contribution Deficiency (Excess)	District's Covered- Employee Payroll	Contributions as a Percentage of Covered- Employee Payroll
2022	\$ 520,017	\$ (520,017)	\$ -	\$ 4,078,553	12.75%
2021	515,312	(515,312)	-	4,041,644	12.75%
2020	475,885	(475,885)	-	3,732,429	12.75%
2019	390,736	(390,736)	-	3,064,597	12.75%
2018	367,531	(367,531)	-	2,882,595	12.75%
2017	348,155	(348,155)	-	2,730,627	12.75%
2016	336,110	(336,110)	-	2,636,155	12.75%
2015	325,438	(325,438)	-	2,552,580	12.75%

**North Dakota Public Employees Retirement System**

Fiscal Year Ended June 30	Statutorily Required Contribution	Contributions in Relation to the Statutorily Required Contributions	Contribution Deficiency (Excess)	District's Covered- Employee Payroll	Contributions as a Percentage of Covered- Employee Payroll
2022	\$ 75,826	\$ (75,826)	\$ -	\$ 1,006,174	7.54%
2021	75,024	(75,024)	-	1,078,012	6.96%
2020	72,646	(75,887)	(3,241)	1,025,945	7.66%
2019	75,770	(72,158)	3,612	1,040,707	6.93%
2018	57,037	(53,118)	3,919	774,387	6.86%
2017	44,387	(44,795)	(408)	612,130	7.32%
2016	45,387	(52,950)	(7,563)	626,915	8.45%
2015	52,650	(51,527)	1,123	693,144	7.43%

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

See Notes to the Required Supplementary Information

**KILLDEER PUBLIC SCHOOL DISTRICT NO. 16**  
**SCHEDULE OF DISTRICT'S CONTRIBUTIONS TO THE NDPERS OPEB PLAN**  
**LAST 10 YEARS (PRESENTED PROSPECTIVELY)**

**North Dakota Public Employees Retirement System - OPEB**

Fiscal Year Ended June 30	Statutorily Required Contribution	Contributions in Relation to the Statutorily Required Contributions	Contribution Deficiency (Excess)	District's Covered- Employee Payroll	Contributions as a Percentage of Covered- Employee Payroll
2022	\$ 6,831	\$ (6,831)	\$ -	\$ 601,907	1.13%
2021	11,842	(11,842)	-	1,078,012	1.10%
2020	12,053	(12,578)	(525)	1,025,945	1.17%
2019	12,103	(11,553)	550	1,040,707	1.16%
2018	9,083	(8,505)	578	774,387	1.17%

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

See Notes to the Required Supplementary Information

**KILLDEER PUBLIC SCHOOL DISTRICT NO. 16**  
**SCHEDULE OF DISTRICT'S PROPORTIONATE SHARE OF NET PENSION LIABILITY**  
**LAST 10 YEARS (PRESENTED PROSPECTIVELY)**

**Teachers Fund for Retirement**

For the Fiscal Year Ended June 30	District's Proportion of the Net Pension Liability (Asset)	District's Proportionate Share of the Net Pension Liability (Asset)	District's Covered- Employee Payroll	Share of the Net Pension Liability (Asset) as a Percentage of its Covered- employee Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2022	0.524403%	\$ 5,525,396	\$ 4,041,570	136.71%	75.70%
2021	0.511529%	7,828,975	3,732,429	209.76%	63.40%
2020	0.436846%	6,016,472	3,064,597	196.32%	65.50%
2019	0.424030%	5,561,719	2,882,595	192.94%	65.50%
2018	0.404554%	5,556,660	2,730,627	203.49%	63.20%
2017	0.405734%	5,944,242	2,636,155	225.49%	59.20%
2016	0.414983%	5,427,377	2,552,580	212.62%	62.10%
2015	0.400383%	4,195,304	2,322,433	180.64%	66.60%

**North Dakota Public Employees Retirement System**

For the Fiscal Year Ended June 30	District's Proportion of the Net Pension Liability (Asset)	District's Proportionate Share of the Net Pension Liability (Asset)	District's Covered- Employee Payroll	Share of the Net Pension Liability (Asset) as a Percentage of its Covered- employee Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2022	0.089270%	\$ 930,472	\$ 1,010,900	92.04%	78.26%
2021	0.093004%	2,925,926	1,025,945	285.19%	48.91%
2020	0.100052%	1,172,682	1,040,707	112.68%	71.66%
2019	0.075380%	1,272,120	774,387	164.27%	62.80%
2018	0.059963%	963,802	612,130	157.45%	61.98%
2017	0.062208%	606,278	626,915	92.15%	61.98%
2016	0.077805%	529,061	693,144	72.04%	70.46%
2015	0.066835%	424,216	562,999	74.71%	77.15%

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

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

See Notes to the Required Supplementary Information

**KILLDEER PUBLIC SCHOOL DISTRICT NO. 16**  
**SCHEDULE OF DISTRICT'S PROPORTIONATE SHARE OF NET OPEB LIABILITY**  
**LAST 10 YEARS (PRESENTED PROSPECTIVELY)**

**North Dakota Public Employees Retirement System - OPEB**

For the Fiscal Year Ended June 30	District's Proportion of the Net OPEB Liability (Asset)	District's Proportionate Share of the Net OPEB Liability (Asset)	District's Covered- Employee Payroll	Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of its Covered- employee Payroll	Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability
2022	0.070699%	\$ 39,321	\$ 770,796	5.10%	76.63%
2021	0.089998%	75,706	1,025,945	7.38%	63.38%
2020	0.093265%	74,909	1,040,707	7.20%	63.13%
2019	0.070771%	55,737	774,387	7.20%	61.89%
2018	0.056582%	44,757	612,130	7.31%	59.78%

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

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

See Notes to the Required Supplementary Information

**KILLDEER PUBLIC SCHOOL DISTRICT NO. 16**  
**NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION**  
**FOR THE YEAR ENDED JUNE 30, 2022**

**NOTE 1      BUDGETARY COMPARISON**

The District adopts an annual budget consistent with accounting principles generally accepted in the United States for the general fund only. The following procedures are used in establishing the budgetary data reflected in the financial statements:

- The annual budget must be prepared and school district taxes must be levied on or before August 15 each year.
- The taxes levied must be certified to the county auditor by October 10.
- The operating budget includes proposed expenditures and means of financing them.
- Each budget is controlled by the business manager at the revenue and expenditure function/object level.
- The current budget, except for property taxes, may be amended during the year for any revenues and appropriations not anticipated at the time the budget was prepared.
- The balance of each appropriation becomes a part of the unappropriated fund balance at year-end.

**NOTE 2      CHANGES OF BENEFIT TERMS AND ASSUMPTIONS**

**TFFR**

***Changes of Assumptions***

Amounts reported in 2021 and later reflect the following actuarial assumption changes based on the results of an actuarial experience study dated March 19, 2020.

- Investment return assumption lowered from 7.75% to 7.25%;
- Inflation assumption lowered from 2.75% to 2.30%;
- Individual salary increases were lowered;
- Rates of turnover, retirement and disability were changed to better reflect anticipated future experience;
- The post-retirement healthy mortality table was updated to 104% of the PubT-2010 Retiree table for retirees and to 95% of the PubT-2010 Contingent Survivor table for beneficiaries, both projected with generational improvement using Scale MP-2019;
- The disabled mortality was updated to the PubNS-2010 Non-Safety Disabled Mortality table projected with generational improvement using Scale MP-2019; and
- The pre-retirement mortality table was updated to the PubT-2010 Employee table projected with generational improvement using Scale MP-2019.

Amounts reported in 2016-2020 reflect the following actuarial assumption changes based on the results of an actuarial experience study dated April 30, 2015.

- Investment return assumption lowered from 8% to 7.75%.
- Inflation assumption lowered from 3% to 2.75%.
- Total salary scale rates lowered by 0.25% due to lower inflation.

**KILLDEER PUBLIC SCHOOL DISTRICT NO. 16**  
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION - CONTINUED  
FOR THE YEAR ENDED JUNE 30, 2022

- Added explicit administrative expense assumption, equal to prior year administrative expense plus inflation.
- Rates of turnover and retirement were changed to better reflect anticipated future experience.
- Updated mortality assumption to the RP-2014 mortality tables with generational improvement.

**NDPERS**

***Changes of benefit terms.***

The interest rate earned on member contributions decreased from 7.00 percent to 6.50 percent effective January 1, 2021 (based on the adopted decrease in the investment return assumption). New Main System members who are hired on or after January 1, 2020 will have a benefit multiplier of 1.75 percent (compared to the current benefit multiplier of 2.00 percent). The fixed employer contribution for new members of the Main System increased from 7.12 percent to 8.26 percent. For members who terminate after December 31, 2019, final average salary is the higher of the final average salary calculated on December 31, 2019 or the average salary earned in the three highest periods of twelve consecutive months employed during the last 180 months of employment. There have been no other changes in plan provisions since the previous actuarial valuation as of July 1, 2020.

***Changes of assumptions.***

All actuarial assumptions and the actuarial cost method are unchanged from the last actuarial valuation as of July 1, 2020.

**OPEB**

***Changes of benefit terms.***

Beginning January 1, 2020, members first enrolled in the NDPERS Main System and the Defined Contribution Plan on or after that date will not be eligible to participate in RHIC. Therefore, RHIC will become for the most part a closed plan. There have been no other changes in plan provisions since the previous actuarial valuation as of July 1, 2020.

***Changes of assumptions.***

All actuarial assumptions and the actuarial cost method are unchanged from the last actuarial valuation as of July 1, 2020.

**KILLDEER PUBLIC SCHOOL DISTRICT NO. 16**  
**SCHEDULE OF EXPENITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2022**

<i>Federal Grantor\Pass-through Grantor\Program or Cluster Title</i>	<i>Federal AL Number</i>	<i>Pass-through Grantor Number</i>	<i>Federal Expenditures (\$)</i>
United States Department of Agriculture			
Passed through North Dakota Department of Public Instruction			
<b>Child Nutrition Cluster-Cluster</b>			
School Breakfast Program	10.553	F10553	\$ 60,741
National School Lunch Program	10.555	F10555	316,392
National School Lunch Program	10.555	F10555C	2,625
National School Lunch Program	10.555	F10555S	14,985
Food Distribution-Non Cash	10.555	F10555	30,649
<b>Total Child Nutrition Cluster-Cluster</b>			<u>425,392</u>
State Administrative Expenses for Child Nutrition	10.560	F10560	2,202
Pandemic EBT Administrative Costs	10.649	F10649	614
Total Passed through North Dakota Department of Public Instruction			<u>428,208</u>
<i>Total United States Department of Agriculture</i>			<u>428,208</u>
<b>Department of Education</b>			
Passed through North Dakota Department of Public Instruction			
Title I Grants to Local Educational Agencies	84.010	F84010	122,459
Title III English Language Learners	84.365A	F84365A	26,348
Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)	84.367	F84367	76,974
COVID-19 Education Stabilization Fund	84.425D	F84425D	209,043
COVID-19 Education Stabilization Fund	84.425U	F84425U	895,439
Total 84.425			<u>1,104,482</u>
Total Passed through North Dakota Department of Public Instruction			<u>1,330,263</u>
Passed through North Dakota Dept. of Career and Technical Education			
Career and Technical Education -- Basic Grants to States	84.048	N/A	<u>32,497</u>
Total Passed through North Dakota Dept. of Career and Technical Education			<u>32,497</u>
Direct Program			
Rural Education	84.358A	N/A	<u>27,453</u>
Total Direct Program			<u>27,453</u>
<i>Total Department of Education</i>			<u>1,390,213</u>
<b>Total Expenditures of Federal Awards</b>			<u><u>\$ 1,818,421</u></u>

See Notes to the Schedule of Expenditures of Federal Awards

**KILLDEER PUBLIC SCHOOL DISTRICT NO. 16**  
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2022

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Expenditures reported on the accompanying schedule of expenditures of federal awards (the “Schedule”) are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

**NOTE 2 – INDIRECT COST RATE**

Killdeer Public School District No. 16 has not elected to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

**NOTE 3 – BASIS OF PRESENTATION**

The Schedule includes the federal award activity of the Killdeer Public School District No. 16 under programs of the federal government for the year ended June 30, 2022. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. Because the Schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position, changes in net position, or cash flows of the District.

**NOTE 4 – PASS-THROUGH ENTITIES**

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

**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**

Governing Board  
Killdeer Public School District No. 16  
Killdeer, North Dakota

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 Killdeer Public School District No. 16 as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements and have issued our report thereon dated October 9, 2023.

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

In planning and performing our audit of the financial statements, we considered Killdeer Public School District No. 16'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 Killdeer Public School District No. 16's internal control. Accordingly, we do not express an opinion on the effectiveness of Killdeer Public School District No. 16'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 and questioned costs, we identified certain deficiencies in internal control that we consider to be material weaknesses and another deficiency that we consider to be a significant deficiency.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, 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 deficiencies 2022-002 through 2022-004 described in the accompanying schedule of findings and questioned costs to be material weaknesses.

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 deficiency 2022-001 described in the accompanying schedule of findings and questioned costs to be a significant deficiency.

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

As part of obtaining reasonable assurance about whether Killdeer Public School District No. 16'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*.

## **Killdeer Public School District No. 16's Response to Findings**

*Government Auditing Standards* required the auditor to perform limited procedures on the District's responses to the finding identified in our audit and described in the accompanying schedule of findings and questioned costs. Killdeer Public School District No. 16'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 entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



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

October 9, 2023

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

Governing Board  
Killdeer Public School District No. 16  
Killdeer, North Dakota

### Report on Compliance for Each Major Federal Program

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

We have audited Killdeer Public School District No. 16's compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of Killdeer Public School District No. 16's major federal programs for the year ended June 30, 2022. Killdeer Public School District No. 16's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Killdeer Public School District No. 16 complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

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

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

We are required to be independent of Killdeer Public School District No. 16 and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Killdeer Public School District No. 16's compliance with the compliance requirements referred to above.

### ***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Killdeer Public School District No. 16's federal programs.

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

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Killdeer Public School District No. 16's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Killdeer Public School District No. 16's compliance with the requirements of each major federal program as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Killdeer Public School District No. 16's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Killdeer Public School District No. 16's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Killdeer Public School District No. 16's internal control over compliance. Accordingly, no such opinion is expressed.

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

## **Other Matters**

The results of our auditing procedures disclosed an instance of noncompliance which is required to be reported in accordance with the Uniform Guidance and which is described in the accompanying schedule of findings and questioned costs as item 2022-005. Our opinion is not modified with respect to this matter.

*Government Auditing Standards* requires the auditor to perform limited procedures on the Killdeer Public School District No. 16's response to the noncompliance finding identified in our audit described in the accompanying schedule of findings and questioned costs. Killdeer Public School District No. 16's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

## **Report on Internal Control Over Compliance**

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify a certain deficiency in internal control over compliance that we consider to be a significant deficiency.

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

*A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2022-005 to be a significant deficiency.

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

*Government Auditing Standards* requires the auditor to perform limited procedures on Killdeer Public School District No. 16's, response to the internal control over compliance finding identified in our audit described in the accompanying schedule of findings and questioned costs. Killdeer Public School District No. 16's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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

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

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

October 9, 2023

**KILLDEER PUBLIC SCHOOL DISTRICT NO. 16**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FOR THE YEAR ENDED JUNE 30, 2022**

**SECTION I - SUMMARY OF AUDITOR'S RESULTS**

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:  
Material weakness(es) identified?   x   yes    no  
Significant deficiency(ies) identified that are  
not considered to be material weaknesses?   x   yes    none reported

Non-compliance material to financial  
statements noted?    yes   x   no

Federal Awards

Internal control over major programs:  
Material weakness(es) identified?    yes   x   no  
Significant deficiency(ies) identified that are  
not considered to be material weaknesses?   x   yes    none reported

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

Any audit findings disclosed that are  
required to be reported in accordance with  
2 CFR 200.516(a)?   x   yes    no

Identification of major programs:

<u>AL Number(s)</u>	<u>Name of Federal Program or Cluster</u>
84.425	Education Stabilization Fund

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

Auditee qualified as low-risk auditee?    yes   x   no

**KILLDEER PUBLIC SCHOOL DISTRICT NO. 16**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED**  
**FOR THE YEAR ENDED JUNE 30, 2022**

**SECTION II – FINANCIAL STATEMENT FINDINGS**

**Finding 2022-001: Segregation of Duties – Significant Deficiency**

**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 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 its 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**

We are aware of the condition and have implemented controls such as reviews and approvals where feasible. Additionally, upon the arrival of the new Superintendent and Business manager there has been more oversight, collaboration and transparency between the two offices and the school board. The business manager has created efficiencies not experienced prior to her arrival. There is significantly more organization, attention to detail and cross-training that causes orderly and organized workings of the business office and more opportunity for oversight. Additionally, all financial reports are now posted on the school website for public examination.

**KILLDEER PUBLIC SCHOOL DISTRICT NO. 16**  
**SCHEDULE OF FINDINGS AND QUESTIONED - CONTINUED**  
**FOR THE YEAR ENDED JUNE 30, 2022**

**Finding 2022-002: Preparation of the Financial Statements – Material Weakness**

**Criteria**

An appropriate system of internal control 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. However, the District currently does not prepare financial statements, including accompanying note disclosures, as required by accounting principles generally accepted in the United States of America. The District has elected to have the auditors assist in the preparation of the financial statements and notes.

**Cause**

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

**Effect**

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

**Recommendation**

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

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

The District is aware that someone needs to review the audit report each year to make sure the financial statements and note disclosures are a fair presentation for the District. The board is encouraged to ask follow-up questions and gain a deeper understanding of the audit report.

**KILLDEER PUBLIC SCHOOL DISTRICT NO. 16**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED**  
**FOR THE YEAR ENDED JUNE 30, 2022**

**Finding 2022-003: Journal Entries – Material Weakness**

**Criteria**

The District is required to maintain internal controls at a level where underlying support for general ledger accounts can be developed and a determination can be made that the general ledger accounts are properly reflected in accordance with GAAP.

**Condition**

During our audit, adjusting entries to the financial statements were proposed in order to properly reflect the financial statements in accordance with GAAP.

**Cause**

The District's internal controls have not been designed to address the specific training needs required of its personnel to identify the adjustments necessary to properly reflect the financial statements in accordance with GAAP.

**Effect**

The District's financial statements were materially misstated prior to adjustments detected as a result of audit procedures.

**Recommendation**

Accounting personnel will need to determine the proper balance in each general ledger account prior to the audit.

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

Efforts will be made to ensure all activities are properly recorded. The new bank reconciliation process will also ensure proper journal entries are made as the general ledger is balanced each month.

**KILLDEER PUBLIC SCHOOL DISTRICT NO. 16**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED**  
**FOR THE YEAR ENDED JUNE 30, 2022**

**Finding 2022-004: Bank Reconciliations – Material Weakness**

**Criteria**

Bank balances on June 30, 2022 did not reconcile with the general ledger prior to audit adjustments.

**Condition**

A good system of internal controls requires that bank balances be reconciled with the general ledger on a monthly basis.

**Cause**

The District's internal controls have not been designed to reconcile bank balances with the general ledger.

**Effect**

The District's cash balances were materially misstated prior to audit adjustments.

**Recommendation**

We recommend the District implement a process for review and reconciliation of all bank accounts on a monthly basis.

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

The Superintendent and Business Manager will meet monthly to review bank statements and reconciliation reports to ensure accuracy. The Business Manager will provide a balanced reconciliation report to the Superintendent for sign off and the reconciliation report will be included in the monthly school board meeting packet for proper oversight.

**KILLDEER PUBLIC SCHOOL DISTRICT NO. 16**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED**  
**FOR THE YEAR ENDED JUNE 30, 2022**

**SECTION III – FEDERAL AWARD FINDINGS**

**Finding 2022-005**

**Federal Program**

All major programs

**Criteria**

As a matter of grant compliance, the data collection form and reporting package must be submitted to the Federal Clearinghouse within 30 days after the receipt of the auditor's report or within nine months after the end of the audit period

**Condition**

The June 30, 2022 data collection form was not filed timely.

**Cause**

There was a delay in the audit being completed.

**Effect**

The District is not in compliance with Uniform Guidance requirements.

**Recommendation**

We recommend the District take the necessary procedures to ensure that future single audits are completed within the required time periods of the Uniform Guidance.

**Views of Responsible Officials**

We concur with the auditor's finding and will take action to ensure timely reporting in the future.

**Indication of Repeat Finding**

No.

**KILLDEER PUBLIC SCHOOL DISTRICT NO. 16**  
**SCHEDULE OF PRIOR YEAR AUDIT FINDINGS**  
**FOR THE YEAR ENDED JUNE 30, 2022**

**Finding 2021-001: Segregation of Duties – Significant Deficiency**

**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 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 its 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**

We are aware of the condition and have implemented controls such as reviews and approvals where feasible. Additionally, upon the arrival of the new Superintendent and Business manager there has been more oversight, collaboration and transparency between the two offices and the school board. The business manager has created efficiencies not experienced prior to her arrival. There is significantly more organization, attention to detail and cross-training that causes orderly and organized workings of the business office and more opportunity for oversight. Additionally, all financial reports are now posted on the school website for public examination.

**Corrective Action Take**

See current year finding 2022-001.

**KILLDEER PUBLIC SCHOOL DISTRICT NO. 16**  
**SCHEDULE OF PRIOR YEAR AUDIT FINDINGS - CONTINUED**  
**FOR THE YEAR ENDED JUNE 30, 2022**

**Finding 2021-002: Preparation of the Financial Statements – Material Weakness**

**Criteria**

An appropriate system of internal control 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. However, the District currently does not prepare financial statements, including accompanying note disclosures, as required by accounting principles generally accepted in the United States of America. The District has elected to have the auditors assist in the preparation of the financial statements and notes.

**Cause**

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

**Effect**

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

**Recommendation**

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

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

The District is aware that someone needs to review the audit report each year to make sure the financial statements and note disclosures are a fair presentation for the District. The board is encouraged to ask follow-up questions and gain a deeper understanding of the audit report.

**Corrective Action Take**

See current year finding 2022-002.

**KILLDEER PUBLIC SCHOOL DISTRICT NO. 16**  
**SCHEDULE OF PRIOR YEAR AUDIT FINDINGS - CONTINUED**  
**FOR THE YEAR ENDED JUNE 30, 2022**

**Finding 2021-003: Journal Entries – Material Weakness**

**Criteria**

The District is required to maintain internal controls at a level where underlying support for general ledger accounts can be developed and a determination can be made that the general ledger accounts are properly reflected in accordance with GAAP.

**Condition**

During our audit, adjusting entries to the financial statements were proposed in order to properly reflect the financial statements in accordance with GAAP.

**Cause**

The District's internal controls have not been designed to address the specific training needs required of its personnel to identify the adjustments necessary to properly reflect the financial statements in accordance with GAAP.

**Effect**

The District's financial statements were materially misstated prior to adjustments detected as a result of audit procedures.

**Recommendation**

Accounting personnel will need to determine the proper balance in each general ledger account prior to the audit.

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

Efforts will be made to ensure all activities are properly recorded. The new bank reconciliation process will also ensure proper journal entries are made as the general ledger is balanced each month.

**Corrective Action Take**

See current year finding 2022-003.

**KILLDEER PUBLIC SCHOOL DISTRICT NO. 16**  
**SCHEDULE OF PRIOR YEAR AUDIT FINDINGS - CONTINUED**  
**FOR THE YEAR ENDED JUNE 30, 2022**

**Finding 2021-004: Bank Reconciliations – Material Weakness**

**Criteria**

Bank balances on June 30, 2021 did not reconcile with the general ledger prior to audit adjustments.

**Condition**

A good system of internal controls requires that bank balances be reconciled with the general ledger on a monthly basis.

**Cause**

The District's internal controls have not been designed to reconcile bank balances with the general ledger.

**Effect**

The District's cash balances were materially misstated prior to audit adjustments.

**Recommendation**

We recommend the District implement a process for review and reconciliation of all bank accounts on a monthly basis.

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

The Superintendent and Business Manager will meet monthly to review bank statements and reconciliation reports to ensure accuracy. The Business Manager will provide a balanced reconciliation report to the Superintendent for sign off and the reconciliation report will be included in the monthly school board meeting packet for proper oversight.

**Corrective Action Take**

See current year finding 2022-004.

**KILLDEER PUBLIC SCHOOL DISTRICT NO. 16**  
**SCHEDULE OF PRIOR YEAR AUDIT FINDINGS - CONTINUED**  
**FOR THE YEAR ENDED JUNE 30, 2022**

**Finding 2021-005: Failure to Remit Payroll Taxes – Material Weakness**

**Criteria**

The District did not remit payroll taxes to the IRS on a timely basis during 2021.

**Condition**

A proper system of internal control over financial reporting includes a process designed to ensure that all obligations of the District are paid timely.

**Cause**

The District does not have an internal control process in place to ensure that payroll tax deposits are made timely.

**Effect**

The control deficiency resulted in the District being assessed IRS penalties and interest.

**Recommendation**

The District should review its current cash disbursement processes to ensure payroll tax deposits are made timely.

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

Since the new Business Manager started with the district, cross-training amongst Business Office personnel has occurred. The Payroll Specialist processes payroll, including payroll tax payments. With each payroll, the Business Manager receives EFTPS email confirmations that payroll tax payments have been made. Also, the Business Manager files quarterly Form 941s with the IRS and double checks to ensure all required payments were made for the quarter. The proper monthly bank reconciliation process will also ensure all ACH payments were made.

**Corrective Action Taken**

No current year finding. Payroll taxes were remitted timely for the year ending June 30, 2022.

**KILLDEER PUBLIC SCHOOL DISTRICT NO. 16**  
**SCHEDULE OF PRIOR YEAR AUDIT FINDINGS - CONTINUED**  
**FOR THE YEAR ENDED JUNE 30, 2022**

**Finding 2021-006: Public Improvements (Bids)**

**Criteria**

Under North Dakota Century Code Chapter 48-01.2, a state or political subdivision must comply with various bid advertising, opening and approval requirements for construction of a public improvement in excess of \$200,000.

**Condition**

The District was unable to provide adequate bid documentation relating to the construction of its new school.

**Cause**

The District does not have an internal control process in place to ensure compliance with State bid requirements.

**Effect**

The control deficiency could result in legal noncompliance.

**Recommendation**

The District should review its current processes to ensure that bids are properly advertised, opened and approved, and that adequate bid documentation is maintained.

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

The District will review the North Dakota School Board Association Policy HCAB-Bidding Requirements and Procedures and Policy HCAA-Purchasing and update as needed. School board members, the Superintendent and the Business Manager will be trained to the updated version of both policies to ensure future compliance to bidding requirements.

**Corrective Action Taken**

There were no public improvements for the year ending June 20, 2022 subject to the requirements above.

# Killdeer Public School District No. 16

## Administration

Jeff Simmons, Superintendent  
Karter Kleeman, HS Principal  
Andrew Cook, Elem Principal  
Rhonda Zastoupil, Business Manager



## School Board

Levi Bang, President  
April Dutchuk, Vice-President  
Larry Lundberg, Member  
Scott Bice, Member  
Kelli Schollmeyer, Member

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### CORRECTIVE ACTION PLAN FOR THE YEAR ENDED JUNE 30, 2022

#### **2022-001**

##### **Contact Person**

Rhonda Zastoupil, Business Manager

##### **Planned Corrective Action**

We are aware of the condition and have implemented controls such as reviews and approvals where feasible. Additionally, upon the arrival of the new Superintendent and Business manager there has been more oversight, collaboration and transparency between the two offices and the school board. The business manager has created efficiencies not experienced prior to her arrival. There is significantly more organization, attention to detail and cross-training that causes orderly and organized workings of the business office and more opportunity for oversight. Additionally, all financial reports are now posted on the school website for public examination.

##### **Planned Completion Date**

Ongoing

#### **2022-002**

##### **Contact Person**

Rhonda Zastoupil, Business Manager

##### **Planned Corrective Action**

The District is aware that someone needs to review the audit report each year to make sure the financial statements and note disclosures are a fair presentation for the District. The board is encouraged to ask follow-up questions and gain a deeper understanding of the audit report.

##### **Planned Completion Date**

Ongoing

# Killdeer Public School District No. 16

## Administration

Jeff Simmons, Superintendent  
Karter Kleeman, HS Principal  
Andrew Cook, Elem Principal  
Rhonda Zastoupil, Business Manager



## School Board

Levi Bang, President  
April Dutchuk, Vice-President  
Larry Lundberg, Member  
Scott Bice, Member  
Kelli Schollmeyer, Member

### **2022-003**

#### **Contact Person**

Rhonda Zastoupil, Business Manager

#### **Planned Corrective Action**

Efforts will be made to ensure all activities are properly recorded. The new bank reconciliation process will also ensure proper journal entries are made as the general ledger is balanced each month.

#### **Planned Completion Date**

June 30, 2023

### **2022-004**

#### **Contact Person**

Rhonda Zastoupil, Business Manager

#### **Planned Corrective Action**

The Superintendent and Business Manager will meet monthly to review bank statements and reconciliation reports to ensure accuracy. The Business Manager will provide a balanced reconciliation report to the Superintendent for sign off and the reconciliation report will be included in the monthly school board meeting packet for proper oversight.

#### **Planned Completion Date**

June 30, 2023

### **2022-005**

#### **Contact Person**

Rhonda Zastoupil, Business Manager

#### **Planned Corrective Action**

The district will implement the auditor's recommendation.

#### **Planned Completion Date**

March 31, 2024

B. Consider proposal for financial audit for fiscal year 2022-2023

June 1, 2023

To the School Board and Management

Killdeer Public School District No. 16  
Killdeer, North Dakota

We are pleased to confirm our understanding of the services we are to provide for Killdeer Public School District No. 16 for the year ended June 30, 2023.

## **Audit Scope and Objectives**

We will audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, including the disclosures, which collectively comprise the basic financial statements, of Killdeer Public School District No. 16 as of and for the year ended June 30, 2023. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Killdeer Public School District No. 16's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to Killdeer Public School District No. 16's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient appropriate evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

- 1) Budgetary Comparison Schedules
- 2) Schedule of District's Contributions to the TFFR and NDPERS Pension Plans
- 3) Schedule of District's Contributions to the NDPERS OPEB Plan
- 4) Schedule of District's Proportionate Share of Net Pension Liability
- 5) Schedule of District's Proportionate Share of Net OPEB Liability
- 6) Notes to the Required Supplementary Information

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP; and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

The objectives also include reporting on internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

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

We will conduct our audit in accordance with GAAS and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of your accounting records of Killdeer Public School District No. 16 and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the school district or to acts by management or employees acting on behalf of the school district. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the school district's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

We may, from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Our audit of financial statements does not relieve you of your responsibilities.

## **Audit Procedures—Internal Control**

We will obtain an understanding of the school district and its environment, including the system of internal control, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*. 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, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

### **Audit Procedures—Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Killdeer Public School District No. 16's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

### **Other Services**

We will perform the following nonaudit services:

- 1) Proposition of journal entries necessary to present the financial statements in accordance with accounting principles generally accepted in the United States of America.
- 2) Assistance in preparing your financial statements and related notes of Killdeer Public School District No. 16 in accordance with accounting principles generally accepted in the United States of America based on information provided by you.
- 3) Assistance with preparing the depreciation schedule, using capital asset lives and methods provided by Killdeer Public School District No. 16.
- 4) Assistance with implementation of GASB 96 (SPITA), if necessary
- 5) Assistance with bank reconciliation entries as necessary

These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

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

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with accounting principles generally accepted in the United States of America, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other

matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the school district from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by GAAS and *Government Auditing Standards*.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the school district involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the school district received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the school district complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, or contracts or grant agreements that we report.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

### **Engagement Administration, Fees, and Other**

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

We will provide copies of our reports to the school district; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Brady Martz & Associates, PC and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the State of North Dakota or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Brady Martz & Associates, PC personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the State of North Dakota. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Matt Laughlin is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. We expect to begin our audit in June of 2024.

Our fee for these services will be as follows:

Financial Statement Audit	\$17,500
Nonaudit Services	\$175 - \$185 / hour

Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 30 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report(s). You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the engagement. If significant additional time is necessary, we will keep you informed of any problems we encounter and our fees will be adjusted accordingly.

**Reporting**

We will issue a written report upon completion of our audit of Killdeer Public School District No. 16’s financial statements. Our report will be addressed to the governing board of Killdeer Public School District No. 16. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor’s report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will state (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity’s internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity’s internal control and compliance. The report will also state that the report is not suitable for any other purpose. If during our audit we become aware that Killdeer Public School District No. 16 is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

We appreciate the opportunity to be of service to Killdeer Public School District No. 16 and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the attached copy and return it to us.

Very truly yours,



Brady Martz & Associates, PC

**RESPONSE:**

This letter correctly sets forth the understanding of Killdeer Public School District No. 16.

Management signature: \_\_\_\_\_  
Title: \_\_\_\_\_  
Date: \_\_\_\_\_

Governance signature: \_\_\_\_\_  
Title: \_\_\_\_\_  
Date: \_\_\_\_\_

## C. Consider Additional November Bills

**Detail Check Register**

Posted; Batch Description CKS 11.8.23-0001; Fund Number 01, 03, 04

**Checking Account: 1**

**Fund 01**

Check Number:	Check Type:	Check Date:	Vendor:		Check Total:
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
45940	Check	11/08/2023	ACMETOOL	ACME TOOLS	434.00
20231108	11/08/2023	ELEM-01415	Screw Vise 11-16 fits 1600E Band Saw	01 000 000 310 1000 731	375.00
20231108	11/08/2023	ELEM-01415	SAWSTOP Steel Combination Blade	01 000 000 310 1000 731	59.00
45941	Check	11/08/2023	ACT	ACT	257.00
1302442	11/08/2023	ELEM-01489	Para WorkKeys	01 000 000 410 3400 890	257.00
45942	Check	11/08/2023	ADVBUS	ADVANCED BUSINESS METHODS	2,499.81
AR1721458	11/08/2023	POELEM-01736	COPIER SPLIT	01 000 000 110 1000 610	199.99
AR1721458	11/08/2023	POELEM-01736	COPIER SPLIT	01 000 000 120 1000 611	1,149.91
AR1721458	11/08/2023	POELEM-01736	COPIER SPLIT	01 000 000 130 1000 611	374.97
AR1721458	11/08/2023	POELEM-01736	COPIER SPLIT	01 000 000 140 1000 611	774.94
45943	Check	11/08/2023	AH	AH INC.	4,743.38
53057BUS	11/08/2023	POELEM-01752	OIL	01 000 000 000 2700 671	629.38
53057BUS	11/08/2023	POELEM-01752	REPAIRS 417,403,419,408,415,406,405,406,	01 000 000 000 2700 673	4,114.00
45944	Check	11/08/2023	AIRGAS	AIRGAS USA, LLC	308.89
9143266180	11/08/2023	POELEM-01730	GLV WLDR LG PRL GRY 14", HLDE ELECT PA-5	01 000 000 310 1000 611	308.89
45945	Check	11/08/2023	AMAZONCAP	AMAZON CAPITAL SERVICES	1,822.29
13R3-93R3-CV4V	11/08/2023	HS-00942	Gifi power Tello Battery & Tello Charger	01 000 000 140 1000 611	64.98
17TD-D6GH-1WWG	11/08/2023	HS-00997	OFFICE SUPPLIES SPLIT	01 000 000 130 1000 611	30.13
17TD-D6GH-1WWG	11/08/2023	HS-00997	OFFICE SUPPLIES SPLIT	01 000 000 140 1000 611	70.30
1F7V-FDJ7-LGQK	11/08/2023	ELEM-01433	ubbermaid Commercial Products Tilt Dump	01 000 000 000 2600 611	604.00
1F7V-FDJ7-LGQK	11/08/2023	ELEM-01433	Platform Truck Cart, Foldable Push Cart	01 000 000 000 2600 611	205.99
1HH3-N793-1XX1	11/08/2023	ELEM-01469	iPad strap	01 000 000 241 1000 611	9.99
1HH3-N793-1XX1	11/08/2023	ELEM-01469	SHIPPING	01 000 000 241 1000 618	6.99
1HNJ-1XXY-9LMX	11/08/2023	ELEM-01492	inswan ins-2 document camera	01 000 000 120 1000 611	92.00
1HNJ-1XXY-9LMX	11/08/2023	ELEM-01492	SHIPPING	01 000 000 120 1000 618	11.17
1JFH-DN9F-6TFT	11/08/2023	ELEM-01416	COMMAND 20LB XL 16 STRIPS	01 000 000 000 2321 290	14.47
1JFH-DN9F-6TFT	11/08/2023	ELEM-01416	FIELDS SCENERY WHEAT CANVAS	01 000 000 000 2321 290	108.00
1JFH-DN9F-6TFT	11/08/2023	ELEM-01416	MOUNTAIN CANVAS	01 000 000 000 2321 290	69.99
1JFH-DN9F-6TFT	11/08/2023	ELEM-01416	SHIPPING	01 000 000 000 2321 290	32.00
1KYV-MKHF-1TWC	11/08/2023	HS-00927	Universal USB-C to USB-C Cable - 20V Max	01 000 000 140 1000 611	11.96
1KYV-MKHF-1TWC	11/08/2023	HS-00927	SHIPPING	01 000 000 140 1000 618	6.99
1MQJ-W9JW-1LFLK	11/08/2023	ELEM-01488	13x13 BASKETS 5 COUNT	01 000 000 000 2321 290	83.29

**Detail Check Register**

Posted; Batch Description CKS 11.8.23-0001; Fund Number 01, 03, 04

<b>Checking Account: 1</b>		<b>Fund 01</b>				
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
1RQ7-MRN7-36W9	11/08/2023	ELEM-01452	office supplies split	01 000 000 110 1000 610	64.55	
1RQ7-MRN7-36W9	11/08/2023	ELEM-01452	office supplies split	01 000 000 120 1000 611	150.63	
1WH9-GXQW-1KQ6	11/08/2023	HS-00926	OFFICE SUPPLIES SPLIT	01 000 000 130 1000 611	53.36	
1WH9-GXQW-1KQ6	11/08/2023	HS-00926	SHIPPING	01 000 000 130 1000 618	2.10	
1WH9-GXQW-1KQ6	11/08/2023	HS-00926	OFFICE SUPPLIES SPLIT	01 000 000 140 1000 611	124.51	
1WH9-GXQW-1KQ6	11/08/2023	HS-00926	SHIPPING	01 000 000 140 1000 618	4.89	
Check Number: 45946	Check Type: Check	Check Date: 11/08/2023	Vendor: AVI	AVI SYSTEMS, INC	Check Total:	8,111.38
88915389	11/08/2023	POELEM-01734	32-PORT SWITCH CARD, ON STIE, PROJECT MA	03 000 000 000 4220 435	8,111.38	
Check Number: 45947	Check Type: Check	Check Date: 11/08/2023	Vendor: BOSCH	BOSCH LUMBER COMPANY	Check Total:	1,003.80
20231108	11/08/2023	POELEM-01727	PINE BOARD, PLYWOOD, BLUE FOAM BOARD	01 000 000 310 1000 611	1,003.80	
Check Number: 45948	Check Type: Check	Check Date: 11/08/2023	Vendor: BRADYMARTZ	BRADY, MARTZ & ASSOCIATES, P.C.	Check Total:	14,965.00
807043	11/08/2023	POELEM-01729	AUDIT OF DISTRICT'S 6/30/2022 FINANCIAL	01 000 000 000 2500 330	14,965.00	
Check Number: 45949	Check Type: Check	Check Date: 11/08/2023	Vendor: BREWSTA	STACY BREW	Check Total:	50.00
20231108	11/08/2023	POELEM-01713	CELL PHONE REIMBURSEMENT - NOV 2023	01 000 000 000 2500 290	50.00	
Check Number: 45950	Check Type: Check	Check Date: 11/08/2023	Vendor: CENTRALMEC	CENTRAL MECHANICAL INC	Check Total:	9,085.34
18747	11/08/2023	POELEM-01735	REPLACE PUMP IN CAFATERIA	03 000 000 000 4220 435	9,085.34	
Check Number: 45951	Check Type: Check	Check Date: 11/08/2023	Vendor: CHARGING	CHARGING EAGLE ENTERPRISES, LLC	Check Total:	3,466.00
43522	11/08/2023	POELEM-01706	SNOW REMOVAL 10.27.23	01 000 000 000 2600 435	3,466.00	
Check Number: 45952	Check Type: Check	Check Date: 11/08/2023	Vendor: CONSOLTEL	CONSOLIDATED TELECOM INC	Check Total:	1,601.67
20231108	11/08/2023	POELEM-01708	OCT 2023 PHONE BILL	01 000 000 000 2600 531	1,601.67	
Check Number: 45953	Check Type: Check	Check Date: 11/08/2023	Vendor: COOKAND	ANDREW COOK	Check Total:	50.00
20231108	11/08/2023	POELEM-01711	CELL PHONE REIMBURSEMENT - NOV 2023	01 000 000 120 1000 290	50.00	
Check Number: 45954	Check Type: Check	Check Date: 11/08/2023	Vendor: DAKDUST	DAKOTA DUST-TEX, INC.	Check Total:	725.86
20231108	11/08/2023	POELEM-01726	MATS 0796105	01 000 000 000 2600 435	205.67	
20231108	11/08/2023	POELEM-01726	MATS 0797578	01 000 000 000 2600 435	228.19	
20231108	11/08/2023	POELEM-01726	MATS 0796106	01 000 000 000 2600 435	146.00	
20231108	11/08/2023	POELEM-01726	MATS 0797579	01 000 000 000 2600 435	146.00	

**Detail Check Register**

Posted; Batch Description CKS 11.8.23-0001; Fund Number 01, 03, 04

**Checking Account: 1**

**Fund 01**

Check Number:	Check Type:	Check Date:	Vendor:		Check Total:
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
45955	Check	11/08/2023	DIAZKER	KERRY DIAZ	50.00
20231108	11/08/2023	POELEM-01712	CELL PHONE REIMBURSEMENT - NOV 2023	01 000 000 000 2500 290	50.00
45956	Check	11/08/2023	DUKANIC	NICK DUKART	50.00
20231108	11/08/2023	POELEM-01719	CELL PHONE REIMBURSEMENT - NOV 2023	01 000 000 000 2600 531	50.00
45957	Check	11/08/2023	GRIFLAC	LACEY GRIFFITHS	50.00
20231108	11/08/2023	POELEM-01717	CELL PHONE REIMBURSEMENT - NOV 2023	01 000 000 000 2500 290	50.00
45958	Check	11/08/2023	H2I	H2I GROUP	15,200.00
231698	11/08/2023	POHS-00191	KILLDEER RECOAT FALL 2023	03 000 000 000 4220 435	15,200.00
45959	Check	11/08/2023	HARLOWBIS	HARLOW'S BUS SALES, INC - BISMARCK	32.56
03P7065	11/08/2023	POELEM-01740	LIGHT, STT 4"	01 000 000 000 2700 673	32.56
45960	Check	11/08/2023	HINRICHS	HINRICHS SUPER VALU	244.10
20231108	11/08/2023	POELEM-01744	BOARD MEETING FOOD	01 000 000 000 2310 290	21.33
20231108	11/08/2023	POELEM-01744	FACS SUPPLIES	01 000 000 140 1000 611	222.77
45961	Check	11/08/2023	HOTLUNCH	HOT LUNCH ACCOUNT	905.50
20231108	11/08/2023	POELEM-01733	MILK REIMBURSEMENT - OCT 2023	01 000 000 110 1000 610	267.50
20231108	11/08/2023	POELEM-01733	MILK REIMBURSEMENT - OCT 2023	01 000 000 120 1000 611	638.00
45962	Check	11/08/2023	JEPSJAN	JANELL JEPSON	50.00
20231108	11/08/2023	POELEM-01714	CELL PHONE REIMBURSEMENT - NOV 2023	01 000 000 000 2500 290	50.00
45963	Check	11/08/2023	JOHNERI	ERIK JOHNSON	369.00
20231108	11/08/2023	POELEM-01749	CTE TRAVEL REIMBURSEMENT - OCT 2023	01 000 000 310 1000 580	369.00
45964	Check	11/08/2023	KLEEKAR	KARTER KLEEMAN	50.00
20231108	11/08/2023	POELEM-01710	CELL PHONE REIMBURSEMENT - NOV 2023	01 000 000 140 1000 290	50.00
45965	Check	11/08/2023	KRAUANDER	KRAUS-ANDERSON CONSTRUCTION COMPANY	726,473.14
61040	11/08/2023	POELEM-01747	APP #32	03 000 000 000 4220 435	726,473.14

**Detail Check Register**

Posted; Batch Description CKS 11.8.23-0001; Fund Number 01, 03, 04

Checking Account: 1

Fund 01

Check Number:	Check Type:	Check Date:	Vendor:		Check Total:
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
45966	Check	11/08/2023	LEIEDAV	DAVID LEIER	221.35
20231108	11/08/2023	POELEM-01748	CTE TRAVEL REIMBURSEMENT - OCT 2023	01 000 000 310 1000 580	221.35
45967	Check	11/08/2023	MDU	MONTANA DAKOTA UTILITIES CO.	20,243.10
20231108	11/08/2023	POELEM-01745	ELECT ATHLETIC FIELD	01 000 000 000 2600 621	128.59
20231108	11/08/2023	POELEM-01745	ELEC HEATER PLUGINS	01 000 000 000 2600 621	16.76
20231108	11/08/2023	POELEM-01745	ELEC PORTABLES	01 000 000 000 2600 621	733.36
20231108	11/08/2023	POELEM-01745	ELEC 101 HIGH ST NW	01 000 000 000 2600 621	8,271.22
20231108	11/08/2023	POELEM-01745	ELEC 1415 HIGH ST NW	01 000 000 000 2600 621	7,722.24
20231108	11/08/2023	POELEM-01745	GAS 1415 HIGH ST NW	01 000 000 000 2600 622	1,921.31
20231108	11/08/2023	POELEM-01745	GAS 101 HIGH ST NW	01 000 000 000 2600 622	1,305.95
20231108	11/08/2023	POELEM-01745	GAS 1415 HIGH ST NW (GEN)	01 000 000 000 2600 622	143.67
45968	Check	11/08/2023	MENARDSDIC	MENARDS DICKINSON	129.35
37057	11/08/2023	ELEM-01462	Plastic Candy Canes	01 000 000 120 1000 612	129.35
45969	Check	11/08/2023	MJSERVICES	JERRY STORJOHANN	2,700.00
0310	11/08/2023	POELEM-01705	TREE REMOVAL 411 RD AVE, 96 HIGH ST NW	03 000 000 000 4210 610	2,700.00
45970	Check	11/08/2023	NUVENTO	NUVENTO	161.00
NUV_220833	11/08/2023	POELEM-01722	EDUHEALTH VER 3 - NOV 2023	01 000 000 200 2835 810	161.00
45971	Check	11/08/2023	PRAIRIEAU	PRAIRIE AUTO PARTS	826.09
20231108	11/08/2023	POELEM-01751	WIND DE-ICER BUS 401	01 000 000 000 2700 611	8.43
20231108	11/08/2023	POELEM-01751	SHOP TOWELS, FIT BLADES BUS 407	01 000 000 000 2700 611	12.25
20231108	11/08/2023	POELEM-01751	SHOP TOWELS BUS 408	01 000 000 000 2700 611	9.68
20231108	11/08/2023	POELEM-01751	SEALER BUS 419	01 000 000 000 2700 673	148.81
20231108	11/08/2023	POELEM-01751	SWITCH BUS 415	01 000 000 000 2700 673	228.74
20231108	11/08/2023	POELEM-01751	FILTER, BLISTER CAPSULES, SILICONE BUS 4	01 000 000 000 2700 673	86.12
20231108	11/08/2023	POELEM-01751	SILICONE BUS 406	01 000 000 000 2700 673	45.88
20231108	11/08/2023	POELEM-01751	18MO WTY BAT, CORE DEP BUS 405	01 000 000 000 2700 673	337.36
20231108	11/08/2023	POELEM-01751	PREMIUM CAPSULES BUS 415	01 000 000 000 2700 673	40.69
20231108	11/08/2023	POELEM-01751	ANTIFREEZE, BLASTER LUBRICANT BUS 403	01 000 000 000 2700 673	24.53
20231108	11/08/2023	POELEM-01751	CORE RETURN	01 000 000 000 2700 673	(162.00)
20231108	11/08/2023	POELEM-01751	2012 IC CE TRICO TITAN FRONT BUS 419	01 000 000 000 2700 673	45.60
45972	Check	11/08/2023	QUADIENT2	QUADIENT FINANCE USA, INC.	500.00

**Detail Check Register**

Posted; Batch Description CKS 11.8.23-0001; Fund Number 01, 03, 04

<b>Checking Account: 1</b>		<b>Fund 01</b>				
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>	
20231108	11/08/2023	POELEM-01732	POSTAGE	01 000 000 000 2500 431	500.00	
Check Number: 45973	Check Type: Check	Check Date: 11/08/2023	Vendor: REGIONX	REGION X FINE ARTS	Check Total:	150.00
20231108	11/08/2023	HS-01003	Region X fees	01 000 000 140 1000 612	150.00	
Check Number: 45974	Check Type: Check	Check Date: 11/08/2023	Vendor: ROUGH1	ROUGH RIDER EDUCATION SERVICES PROGRAM	Check Total:	1,215.00
1134	11/08/2023	POELEM-01739	PARAPROFESSIONAL TRAINING- G. FORD, L. S	01 000 000 000 2210 300	500.00	
1137	11/08/2023	POELEM-01742	DDC4 CLASS - D. LAPIERRE, M. SCELZI, H.	01 000 000 000 2700 330	715.00	
Check Number: 45975	Check Type: Check	Check Date: 11/08/2023	Vendor: SANFORDH	SANFORD HEALTH OCCUPATIONAL MEDICINE	Check Total:	200.00
744769	11/08/2023	POELEM-01701	DOT EXAM - C. DAHLEN, H. KUNTZ	01 000 000 000 2700 390	200.00	
Check Number: 45976	Check Type: Check	Check Date: 11/08/2023	Vendor: SAYLDEN	DENICE SAYLER	Check Total:	66.00
20231108	11/08/2023	ELEM-01496	supper reimbursement	01 082 000 298 1000 580 2023	66.00	
Check Number: 45977	Check Type: Check	Check Date: 11/08/2023	Vendor: SHREDND	SHRED ND	Check Total:	118.25
15185	11/08/2023	POELEM-01704	2 265 GAL DEFENDER BINS	01 000 000 000 2500 430	118.25	
Check Number: 45978	Check Type: Check	Check Date: 11/08/2023	Vendor: SIMMJEF	JEFF SIMMONS	Check Total:	280.92
20231108	11/08/2023	ELEM-01505	mileage	01 000 000 000 2321 580	172.92	
20231108	11/08/2023	ELEM-01505	10/25 Lunch	01 000 000 000 2321 580	14.00	
20231108	11/08/2023	ELEM-01505	10/25 & 10/26 Dinner	01 000 000 000 2321 580	44.00	
20231108-0001	11/08/2023	POELEM-01709	CELL PHONE REIMBURSEMENT - NOV 2023	01 000 000 000 2321 290	50.00	
Check Number: 45979	Check Type: Check	Check Date: 11/08/2023	Vendor: STEINS	STEIN'S INC.	Check Total:	28.50
927803	11/08/2023	POELEM-01702	RECOVERY HOSE FOR ADVENGER	01 000 000 000 2600 730	28.50	
Check Number: 45980	Check Type: Check	Check Date: 11/08/2023	Vendor: STEWDER	DEREK STEWART	Check Total:	1,382.00
20231108	11/08/2023	POELEM-01707	PROFESSIONAL DEVELOPMENT SMALL GROUPS, C	01 082 000 298 1000 300 2023	1,382.00	
Check Number: 45981	Check Type: Check	Check Date: 11/08/2023	Vendor: TEACHINNO	TEACHER INNOVATIONS, INC	Check Total:	283.50
930441	11/08/2023	POELEM-01743	PLANBOOK 12 MONTH SUBSCRIPTION	01 000 000 130 1000 670	85.05	
930441	11/08/2023	POELEM-01743	PLANBOOK 12 MONTH SUBSCRIPTION	01 000 000 140 1000 670	198.45	

**Detail Check Register**

Posted; Batch Description CKS 11.8.23-0001; Fund Number 01, 03, 04

**Checking Account: 1**

**Fund 01**

Check Number:	Check Type:	Check Date:	Vendor:		Check Total:
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>	<u>Detail Amount</u>
45982	Check	11/08/2023	TITAN	TITAN MACHINERY-DICKINSON	29,000.00
382513	11/08/2023	HS-01007	Skyjack 4732 Scissor lift	01 000 000 000 2600 730	29,000.00
45983	Check	11/08/2023	TMS	TIME MANAGEMENT SYSTEMS INC	174.16
297385	11/08/2023	POELEM-01724	ATTENDANCE CONTRACT FOR OCT 2023	01 000 000 000 2500 430	174.16
45984	Check	11/08/2023	TROTTER	TROTTER CONSTRUCTION	78,673.40
48296	11/08/2023	POELEM-01750	COMPLETE EXTRA HIGH SCHOOL PARKING LOT	03 000 000 000 4220 435	78,673.40
45985	Check	11/08/2023	USBANK	US BANK	500.00
7096505	11/08/2023	POELEM-01725	admin fees - in advance 10/01/2023-09/30	04 000 000 000 6100 810	500.00
45986	Check	11/08/2023	WALKNICK	NICHOLAS WALKER	50.00
20231108	11/08/2023	POELEM-01720	CELL PHONE REIMBURSEMENT - NOV 2023	01 000 000 410 3400 890	25.00
20231108	11/08/2023	POELEM-01720	CELL PHONE REIMBURSEMENT - NOV 2023	01 000 000 420 3400 890	25.00
45987	Check	11/08/2023	WALLAJEN	JENNI WALLACE	50.00
20231108-0001	11/08/2023	POELEM-01715	CELL PHONE REIMBURSEMENT - NOV 2023	01 000 000 000 2500 290	50.00
45988	Check	11/08/2023	WATSSHA	SHAYNA WATSON	50.00
20231108	11/08/2023	POELEM-01718	CELL PHONE REIMBURSEMENT - NOV 2023	01 000 000 000 2500 290	50.00
45989	Check	11/08/2023	WESTHEATIN	WESTERN HEATING & AIR LLC	687.33
822764	11/08/2023	POELEM-01728	REPAIRS ON FREEZER IN KITCHEN	01 000 000 000 2600 450	687.33
45990	Check	11/08/2023	WESTMUSIC	WEST MUSIC	266.54
S12312726	11/08/2023	HS-00857	music	01 000 000 140 1000 612	215.88
S12314012	11/08/2023	HS-00865	music	01 000 000 140 1000 612	29.95
S12314012	11/08/2023	HS-00865	music	01 000 000 140 1000 612	20.71
45991	Check	11/08/2023	WESTRI	WEST RIVER STUDENT SERVICES	21,233.49
20231108	11/08/2023	POELEM-01746	OCT 2023 SPEECH PARA SERVICES (BECKY BIN	01 000 000 225 1000 430	3,244.07
20231108	11/08/2023	POELEM-01746	OCT 2023 SPEECH SERVICES (JESSICA BUCKMA	01 000 000 225 1000 430	11,475.89
20231108	11/08/2023	POELEM-01746	OCT 2023 SPEECH SERVICES (BRIANA LEIER)	01 000 000 225 1000 430	5,980.81

**Detail Check Register**

Posted; Batch Description CKS 11.8.23-0001; Fund Number 01, 03, 04

<b>Checking Account: 1</b>		<b>Fund 01</b>				
20231108	11/08/2023	POELEM-01746	GAS	01 000 000 225 1000 611		148.66
20231108	11/08/2023	POELEM-01746	MAINTENANCE	01 000 000 225 1000 611		16.04
20231108	11/08/2023	POELEM-01746	GAS	01 000 000 225 1000 611		138.50
20231108	11/08/2023	POELEM-01746	GAS	01 000 000 225 1000 611		162.02
20231108	11/08/2023	POELEM-01746	NDSBE SLP LICENSE	01 000 000 225 1000 810		67.50
Check Number: 45992		Check Type: Check	Check Date: 11/08/2023	Vendor: WESTTRU	WESTLIE TRUCK CENTER OF DICKINSON	Check Total: 18.39
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>		<u>Detail Amount</u>
617474	11/08/2023	POELEM-01721	POLAR POWE BUS 404	01 000 000 000 2700 673		18.39
Check Number: 45993		Check Type: Check	Check Date: 11/08/2023	Vendor: ZASTRHO	RHONDA ZASTOUPIL	Check Total: 108.00
<u>Invoice Number</u>	<u>Invoice Date</u>	<u>PO Number</u>	<u>Detail Description</u>	<u>Chart of Account Number</u>		<u>Detail Amount</u>
20231108	11/08/2023	POELEM-01716	CELL PHONE REIMBURSEMENT - NOV 2023	01 000 000 000 2500 290		50.00
20231108-0001	11/08/2023	ELEM-01502	10/25 Lunch	01 000 000 000 2500 580		14.00
20231108-0001	11/08/2023	ELEM-01502	10/25 & 10/26 Dinner	01 000 000 000 2500 580		44.00

\*Denotes Expensed Invoice Item

Checking Account ID: 1

Total without Voids: 951,915.09

D. Consider Policies - First Reading

- a. Consider Policy BA-BR2 Board Members and Social Media Use

**BOARD MEMBER INTERNET AND SOCIAL MEDIA USE**

While the District is not responsible for the online activity of individual board members, the Killdeer School Board adopts the following rules and procedures related to a board member commenting on school district business online, including on social media sites.

Individual board members have no authority to take action on behalf of the District unless delegated such authority by a majority vote of the Board taken at a properly noticed board meeting. However, the public may still perceive individual board members as official district spokespersons without the delegation of specific authority. Because of this potential perception, whenever commenting on school district business online, individual board members shall:

1. Avoid posting content indicating that they have formed an opinion on a matter pending before the Board;
2. Avoid posting a dissenting opinion on a matter that has been decided by a majority vote of the Board;
3. Clarify that they are commenting as individuals not as district spokespersons unless delegated authority to speak for the District by a majority vote of the Board.
4. Comply with district policy and applicable laws related to confidentiality including, but not limited to, items discussed during an executive session and student educational records;
5. Direct complaints to the appropriate district channels for processing in accordance with policy;
6. Not poll or otherwise ask for community input unless delegated this authority by a majority vote of the Board; and
7. Report to the Superintendent, as soon as possible, any public comments that potentially violate district policy, including, policies on discrimination and harassment, bullying, and employee speech.

**Use of District Technology**

Board members shall comply with the District's acceptable use policy when using district-owned technology.

- b. Consider amending Policy DCAB - BR2 List of Compensation and Fringe Benefits for Ancillary Employees

## **LIST OF COMPENSATION AND FRINGE BENEFITS FOR ANCILLARY EMPLOYEES**

For the purposes of this regulation, *ancillary employees* are defined as individuals working in positions that do not require licensure through the Educational Standards and Practices Board or an administrative credential through the North Dakota Department of Public Instruction.

### **Compensation**

Except in the case of bus drivers or when an exemption applies under Wage and Hour law, ancillary employees shall be paid on an hourly rate. The Board shall approve the wages of each ancillary employee on an annual basis upon recommendation from the Superintendent and these amounts shall be placed in a board exhibit. All ancillary employees shall be required to track the number of hours worked. Ancillary staff will be paid on the 5th and the 20th day of each month.

Paraprofessionals who have teaching credentials shall be paid at a higher starting rate than paraprofessionals who do not have teaching credentials. Paraprofessionals that have passed state-level certification testing shall be compensated at a rate of an additional \$0.10 per hour in either the credentialed or non-credentialed category. The Board reserves the right to pay more than this amount in either category should the need or requirements of the position dictate.

Full-time custodians who are scheduled to start work at 12 p.m. or later will receive an additional \$1.00 per hour for all hours worked on such days.

Coaches/advisors may receive additional compensation beyond actual drive time. This payment shall be considered a responsibility factor for dual coaching/driver role.

### **Full-time Status**

An ancillary staff member shall be declared to be a full-time employee if s/he works an average of at least 30 hours per week in one or a combination of more than one positions for the District between July 1 and June 30 each calendar year. Employment break periods of at least four consecutive weeks in duration (e.g., summer break) shall be excluded from this determination of average hours worked. Any paid time off used shall be included in the determination of hours of service. The declaration of a full-time ancillary employee shall be determined by the Superintendent or designee. Ancillary employees not meeting these criteria shall be considered part time.

### **Health Insurance**

For full-time ancillary employees, the Killdeer School District shall pay the cost of a premium for a single health insurance benefit or other payment parameters under the Killdeer School Plan Document and provides documentation in writing that the employee has coverage under a spouse or family member's plan.

### **Holidays**

Holidays are subject to a separate board policy for ancillary staff.

**Leave**

Any leave time or vacation time requested and used by any full-time twelve-month ancillary staff member that works less than 40 hours per week shall be prorated to their average-daily clock time.

**Sick Leave**

Full-time employees working at least nine months may accumulate paid sick leave up to a thirty days maximum. Full-time twelve-month employees may accumulate paid sick leave up to ninety days. No option of sell back and no option of sick leave bank will be available to ancillary employees. The procedure for requesting sick leave is covered by district policy.

Sick Leave may be used by ancillary staff as addressed by the certified staff negotiated agreement.

The Board shall determine the amount of sick leave offered to each ancillary employee on an annual basis upon recommendation from the Superintendent and sick leave allotments shall be placed in a board exhibit.

**Personal and Emergency Leave**

All full-time ancillary personnel will receive at least three days per year of paid personal leave. The Board shall determine the number of paid personnel and emergency leave days granted to ancillary personnel annually and shall place these allotments in a board exhibit. All personal and emergency leave granted to ancillary employees will be non-accumulative. The supervising principal must pre-approve all personal and emergency leave requests as a condition of awarding such paid leave. The supervising principal shall discourage and is authorized to reject requests to use personal leave during the first and last weeks of school.

**Jury Duty**

Jury duty is governed by a separate board policy.

**End of Killdeer School District #16 Board Reg. DCAB-BR2 .....Adopted: 07/15/15**

## **LIST OF COMPENSATION AND FRINGE BENEFITS FOR ANCILLARY EMPLOYEES**

For the purposes of this regulation, *ancillary employees* are defined as individuals working in positions that do not require licensure through the Educational Standards and Practices Board or an administrative credential through the North Dakota Department of Public Instruction.

### **Compensation**

Except in the case of bus drivers or when an exemption applies under Wage and Hour law, ancillary employees shall be paid on an hourly rate. The Board shall approve the wages of each ancillary employee on an annual basis upon recommendation from the Superintendent and these amounts shall be placed in a board exhibit. All ancillary employees shall be required to track the number of hours worked. Ancillary staff will be paid on the **5th and the 10th** day of each month.

Paraprofessionals who have teaching credentials shall be paid at a higher starting rate than paraprofessionals who do not have teaching credentials. Paraprofessionals that have passed state-level certification testing shall be compensated at a rate of an additional \$0.10 per hour in either the credentialed or non-credentialed category. The Board reserves the right to pay more than this amount in either category should the need or requirements of the position dictate.

Full-time custodians who are scheduled to start work at 12 p.m. or later will receive an additional \$1.00 per hour for all hours worked on such days.

Coaches/advisors may receive additional compensation beyond actual drive time. This payment shall be considered a responsibility factor for dual coaching/driver role.

### **Full-time Status**

An ancillary staff member shall be declared to be a full-time employee if s/he works an average of at least 30 hours per week in one or a combination of more than one positions for the District between July 1 and June 30 each calendar year. Employment break periods of at least four consecutive weeks in duration (e.g., summer break) shall be excluded from this determination of average hours worked. Any paid time off used shall be included in the determination of hours of service. The declaration of a full-time ancillary employee shall be determined by the Superintendent or designee. Ancillary employees not meeting these criteria shall be considered part time.

### **Health Insurance**

For full-time ancillary employees, the Killdeer School District shall pay the cost of a premium for a single health insurance benefit or other payment parameters under the Killdeer School Plan Document and provides documentation in writing that the employee has coverage under a spouse or family member's plan.

### **Holidays**

Holidays are subject to a separate board policy for ancillary staff.

**Leave**

Any leave time or vacation time requested and used by any full-time twelve-month ancillary staff member that works less than 40 hours per week shall be prorated to their average-daily clock time.

**Sick Leave**

Full-time employees working at least nine months may accumulate paid sick leave up to a thirty days maximum. Full-time twelve-month employees may accumulate paid sick leave up to ninety days. No option of sell back and no option of sick leave bank will be available to ancillary employees. The procedure for requesting sick leave is covered by district policy.

Sick Leave may be used by ancillary staff as addressed by the certified staff negotiated agreement.

The Board shall determine the amount of sick leave offered to each ancillary employee on an annual basis upon recommendation from the Superintendent and sick leave allotments shall be placed in a board exhibit.

**Personal and Emergency Leave**

All full-time ancillary personnel will receive at least three days per year of paid personal leave. The Board shall determine the number of paid personnel and emergency leave days granted to ancillary personnel annually and shall place these allotments in a board exhibit. All personal and emergency leave granted to ancillary employees will be non-accumulative. The supervising principal must pre-approve all personal and emergency leave requests as a condition of awarding such paid leave. The supervising principal shall discourage and is authorized to reject requests to use personal leave during the first and last weeks of school.

**Jury Duty**

Jury duty is governed by a separate board policy.

**End of Killdeer School District #16 Board Reg. DCAB-BR2 .....Adopted: 11/08/2023**

E. Consider Governance Committee Recommendation on Geographical Areas of School Board Member Representation

# Current

## North

## East-West

## South

## Halliday

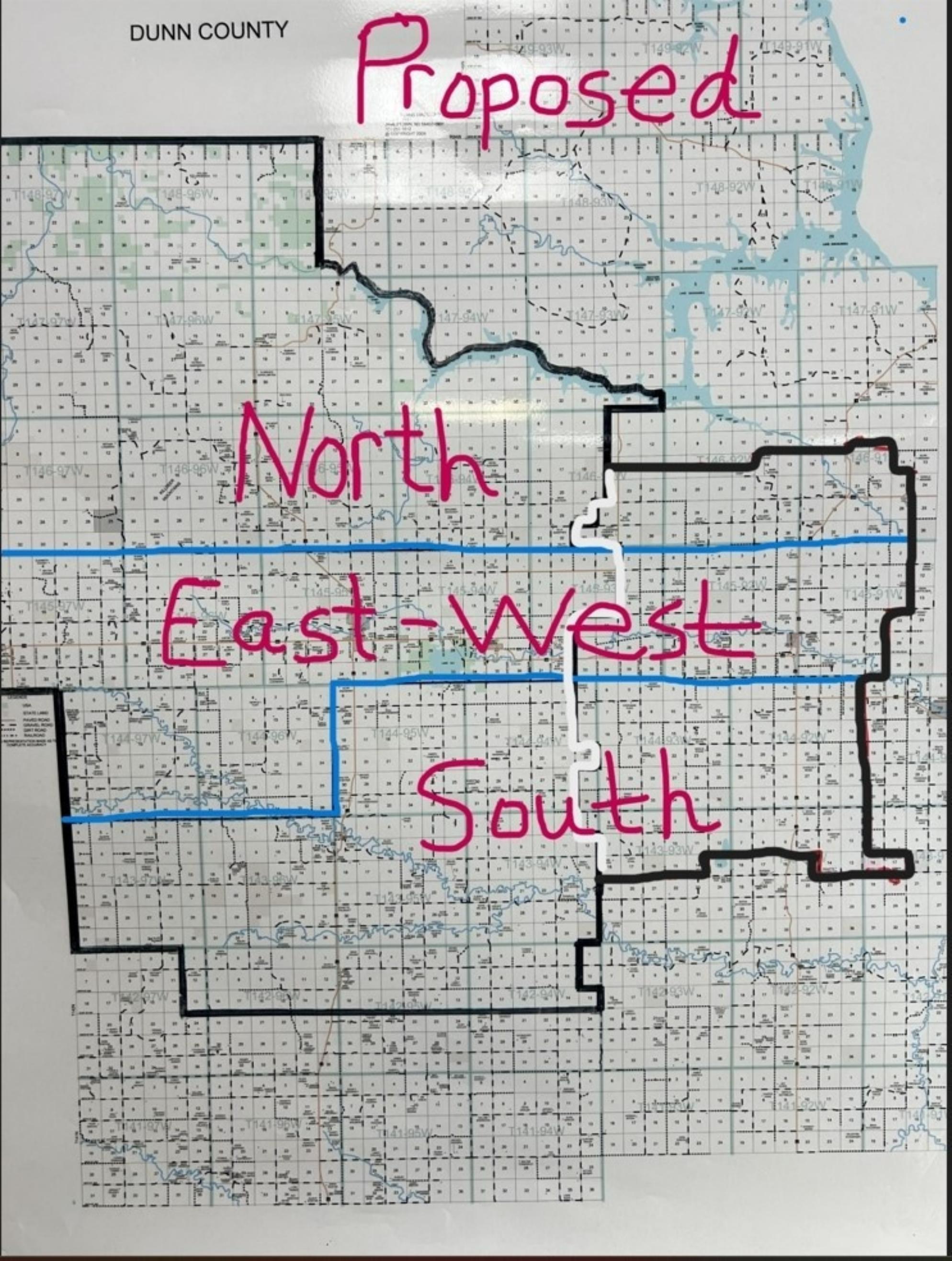


Proposed

North

East-west

South



[Return](#) to Index

**RECOMMENDED**

Descriptor Code: BBA

**SCHOOL BOARD ELECTIONS & TERMS OF OFFICE**

**Terms of Office**

Terms of office for school board members are three years and are staggered so that the greatest number elected any one year is two. An exception to the “two open seats per year rule” may apply if the Board has a vacancy to fill.

**Board Make Up**

The Board shall consist of five members: one from the municipal city limits of Killdeer, three from rural areas in the school district, and one member at large.

**Date of Election**

The annual election shall be held in accordance with deadlines in law on the first or second Tuesday in June to fill any vacancies unless the Board votes to hold the election on another date.

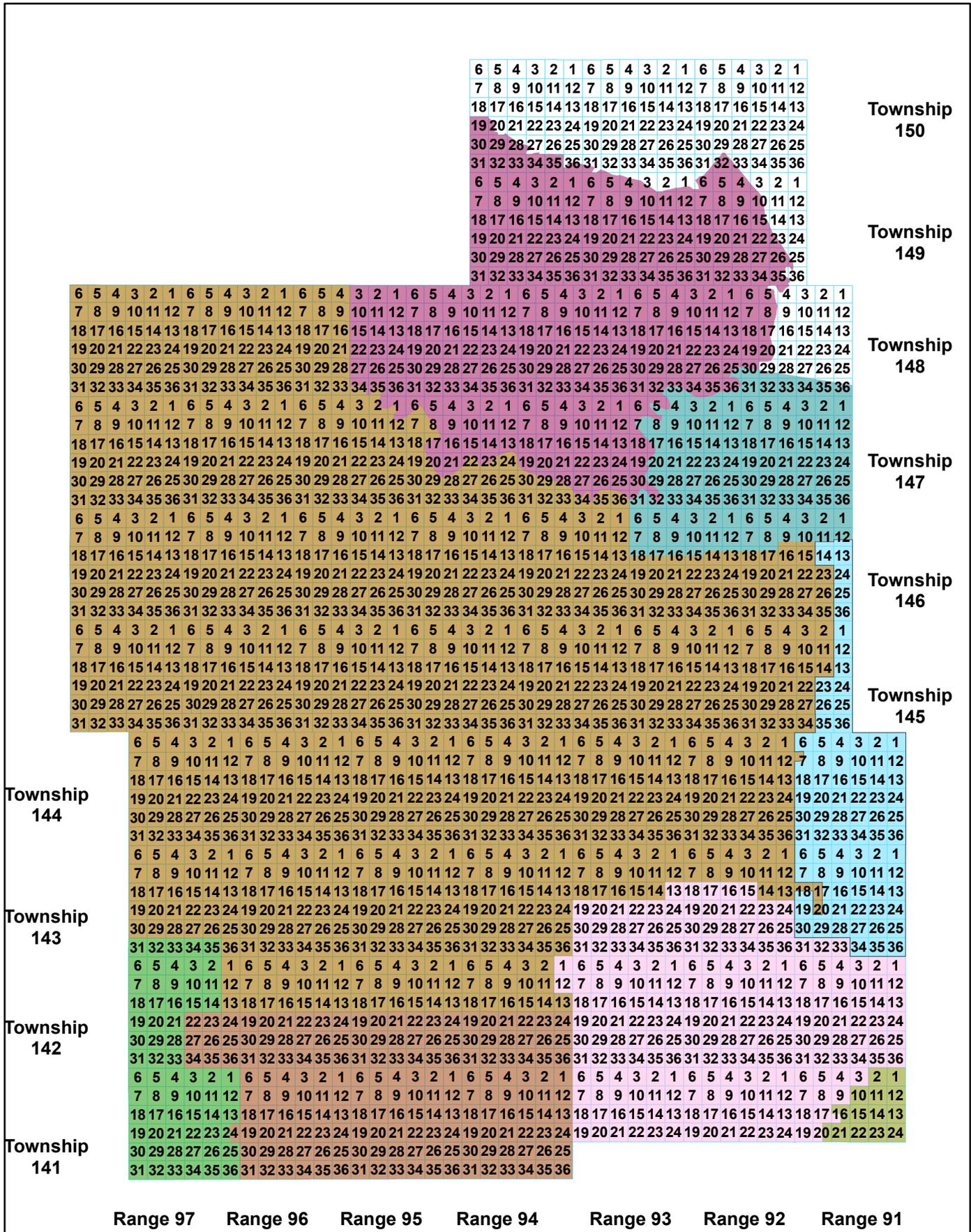
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Complementary Documents

- BBA-E, Notice of Election Letter
- BBA-E2, Notice of Filing Deadline
- BBA-E3, Notice of School District Election

**End of Killdeer School District #16 Policy BBA..... Adopted: 06/12/13**

# Dunn School District Changes



**Legend**

- Beulah 27
- Hebron 13
- Richardton 34
- Dickinson 01
- Killdeer 16
- SouthHeart 09
- Halliday 19
- Mandaree 36
- TwinnButtes 37



## **CHAPTER 15.1-09 SCHOOL BOARDS**

### **15.1-09-01. School board membership - Size and term adjustments.**

1. The board of a school district must be composed of five, seven, or nine members.
2. The size of a school board may be increased to seven or nine members or decreased to seven or five members if a petition is signed by qualified electors of the school district equal in number to at least one-third of those who voted at the most recent annual school district election and the change is approved by a majority of the qualified electors of the school district voting on the question at a special election called for that purpose.
3. If a majority of the qualified voters in a school district elect to increase the size of the school board, the additional members must be elected to the board at the next annual school district election in the same manner as other board members.
  - a. If the total number of board members after approval of the increase is seven, the terms of three members extend until the first annual election, the terms of two members extend until the second annual election, and the terms of the remaining two members extend until the third annual election.
  - b. If the total number of board members after approval of the increase is nine, the terms of three members extend until the first annual election, the terms of three members extend until the second annual election, and the terms of the remaining three members extend until the third annual election.
  - c. The length of the terms specified in this subsection must be determined by lot.
  - d. All board members shall serve for the terms specified in this subsection and until their successors are elected and qualified.
  - e. The length of any term in existence before the increase in board membership and held by a board member who is duly qualified may not be modified.
  - f. Terms subsequent to the first term are for the normal period of three years and extend until a successor is elected and qualified.
4. The voters of a school district shall elect school board members at large. If, however, the district has been reorganized, board members may be elected at large, by geographical area, or at large by geographical area.
5. An election on a reorganization proposal takes the place of the petition and election requirements of this section. Approval of the reorganization proposal has the same effect as if the approval were by the election provided for in this section.
6. If the qualified electors of a district approve a reduction in the size of the school board, the excess number of members will serve out existing terms until the number approved by the electors has been reached.
7. If the board of a school district has elected to convert its members' terms to four years and has also increased the number of its board members, the board by lot or by some other random selection method shall provide for a combination of initial terms of office not to exceed four years for the new members. The combination must equalize to the greatest extent possible the number and length of terms for old board members and for new members to be elected during the next three election years. The members' terms must be staggered and must expire in even-numbered years.

#### **15.1-09-01.1. School board membership - Prohibition.**

If a tribal government has prescribed by tribal law or resolution qualifications for eligibility for public office relating to criminal convictions which are more restrictive than the laws of this state, the qualifications for eligibility for membership of a public school board of a school district located on tribal land may not be less restrictive than the qualifications for eligibility prescribed by tribal law or resolution for public office relating to criminal convictions. For purposes of this section, "tribal land" means that portion of the land within the exterior boundaries of an Indian reservation which is located in the state.

**15.1-09-02. School boards - Terms of office.**

The term of each elected member of a school board is three years, except when the member is completing the unexpired term of another. The term of office for a school board member begins at the annual meeting in July following the member's election and continues until a successor is elected and qualified.

**15.1-09-03. School boards - Changes in terms of office.**

1. A school board by resolution may change the terms of office for its members from three to four years. The resolution must provide that upon the expiration of each member's current three-year term, the term of office for that position on the board will become four years. The resolution may provide for the conversion of one position to a two-year term and, thereafter, to a four-year term. If the resolution so provides, the term must be chosen by lot. If as a result of an extension to four years a term would conclude in an odd-numbered year, the resolution must provide for one transitional three-year term before the four-year term commences.
2. If a school board changes its terms of office as provided for in this section:
  - a. References in this title to annual elections mean biennial elections when applied to the board; and
  - b. The election held pursuant to section 15.1-09-31 must be held in even-numbered years.
3. A school board that has converted the terms of its members to four years may revert to three-year terms by passing a resolution providing for the reversion. When the four-year term of each board member holding office on the date of the resolution's passage expires, the term of office for that position becomes three years.

**15.1-09-04. Rural members of school board - Definitions.**

1. Except as provided in subsection 2:
  - a. At least two members of a school board must be rural members if a district contains six or more sections of land, has a city within its boundaries, and a district population of two thousand or fewer.
  - b. At least one member of a school board must be a rural member if a district contains six or more sections of land, has within its boundaries a city of more than two thousand but fewer than fifteen thousand, and has at least twenty-five families residing on farms outside the corporate limits of the city but within the district and sending children to school in the district.
  - c. If the taxable valuation of agricultural property in the rural area of a district containing a city is greater than the taxable valuation of the urban area, the majority of the members of the school board must be rural members.
  - d. If the variance in population between the geographic voting areas of a school district is greater than ten percent, all qualified voters in the district may vote for each school board candidate.
2. A reorganization plan under chapter 15.1-12 may provide for school board membership requirements that are different from those in subsection 1.
3. For purposes of this section, a rural school board member is one who resides on a farm outside the corporate limits of a city or one who resides within a city that according to the latest federal census has a population of two hundred or fewer and is located within a district that has four or more incorporated cities.
4. For purposes of this section:
  - a. "Agricultural property" means property located outside the limits of an incorporated city and zoned agricultural.
  - b. "Rural" means outside the limits of an incorporated city.

**15.1-09-05. School board - Vacancies - Appointments.**

1. The business manager of a school district shall notify the county superintendent that a vacancy exists on the school board.

2. The board of a school district shall fill by appointment or special election any vacant seat on the board. The term of an individual selected by appointment or special election to fill a vacancy extends until a successor is elected and qualified at the next annual election. If a school board fails to fill a vacancy by appointment or fails to call a special election to fill a vacancy within sixty days from the time the vacancy occurred, the county superintendent shall call a special election to fill the vacancy. The election must be conducted in the same manner as the annual school district election.
3. If a vacancy reduces the membership of a school board to less than a quorum, the state board of public school education shall appoint to the school board as many individuals as necessary to achieve a quorum. The school board then shall fill the remaining vacancies. After the vacancies have been filled, any individual appointed by the state board shall resign and the school board shall fill the vacancy in accordance with this section. After resigning, the individual who had been appointed by the state board may be reappointed by the school board to fill the vacancy.
4. A vacancy may be declared for any reason set forth in section 44-02-01.
5. The business manager shall certify any appointment made under this section to the county superintendent of schools.

#### **15.1-09-06. School board members - Compensation.**

Each school board shall set a level of compensation for services payable to its members. In addition to compensation for services, each member may be reimbursed for all necessary meals and lodging and travel expenses actually incurred while engaged in official business of the board, at the same rate as provided for state officers and employees. Any mileage claimed may not exceed the number of miles [kilometers] between the points traveled as measured by the most usual route.

#### **15.1-09-06.1. School board membership - Suspension.**

Upon the filing of a petition under chapter 44-11 for removal by the governor, the governor, in consultation with the superintendent of public instruction, may suspend a member of a school board pending the results of an audit in accordance with section 54-10-15.

#### **15.1-09-07. School district election - Conduct.**

Unless otherwise provided by law, a school district election must be conducted and the votes must be canvassed in the same manner as in the election of county officers.

#### **15.1-09-08. School district elections - Candidate filings.**

An individual seeking election to the board of a school district shall prepare and sign a document stating the individual's name and the position for which that individual is a candidate. A candidate shall also file a statement of interests as required by section 16.1-09-02. Whether or not the election is held in conjunction with a statewide election, all statements of interest must be filed with the school district business manager, or mailed to and in the possession of the business manager, by four p.m. of the sixty-fourth day before the election. A candidate shall also file a campaign contribution statement as required by section 16.1-08.1-02.3.

#### **15.1-09-09. School district elections - Notice.**

Thirty days before the filing deadline for candidate names to be printed on the ballot, an official notice of this deadline must be published in the official newspaper of the city or county. At least fourteen days before the date of an annual or special school district election, the school board shall publish a notice in the official newspaper of the district stating the time and place of the election and the purpose of the vote. If a school board agrees to hold the election in conjunction with a primary election, the deadline for giving notice of the school district election and the purpose of the vote must meet the publishing requirements of the county. The governing body of the city of Fargo shall publish notice with respect to Fargo school district elections.

**15.1-09-10. School district elections - Form of notice.**

A notice for the election of school board members must state the purpose for the election, the date of the election, and the time at which the polls will open and close.

**15.1-09-11. School district elections - Preparation of ballots.**

1. At least forty days before the election, the business manager shall prepare and cause to be printed, or otherwise uniformly reproduced, an official ballot containing the names of all individuals who have indicated their intent to be candidates by meeting the provisions of section 15.1-09-08. The business manager shall notify the candidates as to the time and place of the drawing for position on the ballot.
2. The ballot must be nonpartisan in form and include:
  - a. The words "official ballot" at the top;
  - b. The name of the school district;
  - c. The date of the election;
  - d. The number of persons to be elected to each office; and
  - e. Below the list of candidates for each office, blank spaces in which names not printed on the ballot may be written.

**15.1-09-12. School district elections - Poll hours.**

The school board shall determine the time at which polls must open and close for school district elections. Polls may open at any time after seven a.m. and must be open by eleven a.m. Polls must remain open until seven p.m. and may remain open until eight p.m. In Fargo school district elections, polls must open and close at the times required for city elections.

**15.1-09-13. Election precincts - Polling places - Election officials.**

1. At least thirty-five days prior to the annual election, the board of each school district shall designate one or more precincts for the election. The board shall arrange the precincts in a way that divides the electors of the district as equally as possible.
2. At least thirty-five days prior to the annual election, the board of each school district shall designate one or more polling places for each precinct. The board shall locate the polling places as conveniently as possible for the voters in the precinct. Once established by the board, a polling place must remain a polling place for a precinct until it is changed by subsequent action of the board.
3. For school board elections not held in conjunction with county elections, the board shall appoint two election judges and two election clerks for each polling place. Before opening the polls, the judges and clerks shall take an affirmation or oath to perform their duties according to law and to the best of their ability. The affirmation or oath may be administered by any officer authorized to administer oaths or by any of the judges or clerks.
4. For school board elections held in conjunction with county elections, the county election boards shall administer the election in the same manner as the county or state election.

**15.1-09-14. School district election - Vote tally.**

Upon the closing of the polls, the judges shall count and canvass the votes for each office. At the conclusion of the canvass of votes on election night, the judges and clerks of the election shall sign the returns and file them with the business manager of the school district. However, if the election is held under an agreement with a city or county pursuant to sections 15.1-09-22 and 15.1-09-24, the returns must be canvassed and the winners declared as set out in the agreement.

**15.1-09-15. School district election - Declaration of winner.**

On the thirteenth day after the election, the school board shall meet to canvass all election returns and shall declare the result of an election and, in the case of a tie, within three days from the determination of a winner. However, if the election is held under an agreement with a city or

county pursuant to sections 15.1-09-22 and 15.1-09-24, the returns must be canvassed and the winners declared as set out in the agreement. The individual receiving the highest number of votes for an office must be declared elected. The board shall record the result of the election.

**15.1-09-16. School district election - Tie breaker.**

If the election results in a tie, the business manager of the district shall notify, in writing, the candidates between whom the tie exists. Within three days after the canvass of the election by the school board, at a time agreed upon by the candidates, the election must be decided in the presence of the judges and clerks of the election, by a drawing of names. A candidate involved in a tie vote may withdraw the candidate's name from consideration if the candidate is willing to sign a statement to that effect in the presence of and witnessed by the filing officer of the election. If no candidates remain, the office is to be filled according to the rules of filling an office when a vacancy exists. The school district business manager shall make and keep a record of the proceedings.

**15.1-09-17. Notification of elected individuals - Notice to county superintendent of schools.**

Within three days after the canvass by the school board for a school district election, the business manager of the school district shall provide to each elected individual written notice of the individual's election and of the duty to take an affirmation or oath of office. Within ten days after the canvass by the school board, the business manager shall certify the individuals elected and their terms to the county superintendent of schools.

**15.1-09-18. School district election - Absentee ballots - Recounts.**

Absentee ballots must be available in any school district election in accordance with chapter 16.1-07. Section 16.1-16-01 applies to school district elections, except:

1. The members of the school board not subject to a recount and not disqualified under subdivision c of subsection 2 of section 16.1-05-02 shall perform the duties of the recount board;
2. The school district business manager shall perform the duties of the county auditor when the election is not combined with the county;
3. The school board takes the place of the county canvassing board; and
4. All expenses of the recount must be paid as provided in section 15.1-09-21.

**15.1-09-19. Duties of election officials - Other applicable statutes.**

Sections 16.1-08.1-03.3, 16.1-10-01, 16.1-10-06, 16.1-10-06.1, 16.1-10-07, 16.1-10-08, 16.1-13-22, 16.1-13-23, 16.1-13-30, 16.1-15-01, 16.1-15-04, and 16.1-16-04 apply to elections held under sections 15.1-09-09 and 15.1-09-11.

**15.1-09-20. Election officials - Compensation.**

Election officials at school district elections are entitled to receive compensation as provided for election officials in section 16.1-05-05. The board of a school district holding the election shall provide for the compensation from school district funds.

**15.1-09-21. School district elections - Expenses.**

A school district is responsible for the payment of all expenses incurred as a result of a school district election.

**15.1-09-22. School boards - Annual elections - Poll books.**

1. The board of a school district shall hold an election each year between April first and June thirtieth to fill all vacancies, including those caused by the expiration of terms of office.
2. Upon resolution of the school board, the annual election may be held in conjunction with the regular election of a city, as required by state law or by the home rule powers of the city, provided the city is located wholly or partially within the school district. The

school board may agree with the governing body of the city to share election costs and responsibilities, including those associated with election personnel, the printing of election materials, the publishing of legal notices, and the use of poll books.

3. If a school board holds its election in conjunction with a city, references in this chapter to the date of a school board election mean the date of the applicable city election.
4. If a school board holds its election in conjunction with a city and only one set of poll books is used, the set must reference the voter's eligibility to vote in the city election, in the school district election, or both.

**15.1-09-23. School boards - Special elections.**

In addition to the annual election, a special election may be held at any time and for any lawful purpose, if approved by the school board.

**15.1-09-24. School boards - Sharing of election expenses.**

If a school district election is held in conjunction with a primary election, the board of the school district may agree with the governing body of the county or counties in which the district is located to share election costs and responsibilities, including those associated with a canvassing board, election personnel, the printing of election materials, the publishing of legal notices, and the use of poll books. Each board of a school district that enters into an agreement with the county must notify the county auditor, in writing, at least sixty-four days before the election of the offices to be filled at the election and any measures to appear on the ballot.

**15.1-09-25. School board members - Affirmation or oath of office.**

An individual elected as a member of or appointed to a school board shall take and file with the school district business manager an affirmation or oath of office within ten days after receiving notice of the election or appointment and before commencing duties. If the individual refuses to take the affirmation or oath of office required by this section, the individual's action is deemed to be a refusal to serve and a failure to qualify for the office pursuant to section 44-02-01.

**15.1-09-26. Affirmation or oath of office - Administration.**

Any member of a school board may administer an affirmation or oath of office required of school board members, required of school district personnel, or required in any school-related matter.

**15.1-09-27. Organization of school board - Election of president.**

At the annual meeting, school board members shall elect from among themselves a president to serve for one year.

**15.1-09-28. School board president - Duties.**

The president shall preside at all meetings of the school board, appoint all committees subject to approval by the board, provide authorization for the issuance of negotiable instruments, and perform other acts required by law. A vice president may be elected by the board to serve in the absence of the president at any meeting.

**15.1-09-29. School board - Quorum - Majority vote.**

The board of a school district consists of the members elected according to the provisions of this chapter. A majority of the board constitutes a quorum. The agreement of a majority of those members present is necessary for the transaction of any business.

**15.1-09-30. School boards - Meetings - Pledge of allegiance.**

1. Each school board shall hold an initial meeting during the month of July following the annual election. The president of the school board shall select a meeting date that is convenient to the other board members and shall provide board members with written notice of the meeting.

2. Once during each month thereafter, a board shall hold a regular meeting for the transaction of business. The board of any school district having only one-room and two-room schools may meet as often as the board deems necessary, but not less than four times in each year.
3. Special meetings may be called by the president or by any two members of a board. Written notice of a special meeting must be given to each member of a board.
4. At the beginning of each regularly scheduled school board meeting, board members must be given the opportunity to participate in a voluntary recitation of the pledge of allegiance.
5. The attendance of a board member at any meeting, without objection, constitutes a waiver of the notice requirement for that member.
6. A board of a school district operating under an academic cooperative agreement approved by the superintendent of public instruction may participate in multiboard meetings in addition to, instead of, or in conjunction with the regular board meetings required by this section. Multiboard meetings must be for the purpose of pursuing joint academic or cooperative activities and must be held at the times and locations agreed to by the presidents of the participating boards. In addition to any other requirements set forth in section 44-04-20, the presidents of each school board shall ensure that notice of each multiboard meeting in which the school board will participate is published in the local newspapers of general circulation at least one week before the meeting date.
7. At the request of a resident of the school district, a school district shall record the school district's regular or special meeting, archive the recording, and make the recording available to the public. A request must be submitted to the school district no later than seven days prior to the meeting. A school district shall publish on its website a link to the recording of a board meeting. The recording must be available on the school districts' website for no fewer than three months from seven days after the meeting. This section does not apply to executive sessions nor work sessions held as part of a regular or special meeting.
8. If a school district provides a livestream of a regular or special meeting of the board, the school district shall notify the public of the location of the link to access the livestream.

**15.1-09-31. School board proceedings - Publication.**

Every two years, at the time of a school district's annual election of board members, the electors of the district shall determine whether a record of the board proceedings must be published in the official newspaper of the district. If a majority of the electors voting on the question approve the publication, the school district business manager shall provide for publication of the school board proceedings, including an itemized list of obligations approved for payment. If appropriate, the business manager shall require that the newspaper publishing the board proceedings indicate that the published proceedings are subject to review and revision by the board. The business manager shall ensure that the proceedings are published within a reasonable time after each board meeting. A vote to approve the publication is effective for a period of two years or until disapproved at a succeeding school district election.

**15.1-09-32. School board members - Attendance at workshop.**

Within one year of assuming office, each newly elected school board member shall attend an inservice training workshop hosted by the North Dakota school boards association or its designee. The workshop must include presentations on the role of a school board member, the duties of a school board, and education finance.

**15.1-09-33. School board - Powers.**

The board of a school district may:

1. Establish a system of free public schools for all children of legal school age residing within the district.

2. Organize, establish, operate, and maintain elementary, middle, and high schools.
3. Have custody and control of all school district property and, in the case of the board of education of the city of Fargo, have custody and control of all public school property within the boundaries of the Fargo public school district and to manage and control all school matters.
4. Acquire real property and construct school buildings and other facilities.
5. Relocate or discontinue schools and liquidate the assets of the district as required by law; provided no site may be acquired or building constructed, or no school may be organized, established, operated, maintained, discontinued, or changed in location without the approval of the state board of public school education if outside the boundary of the district.
6. Purchase, sell, exchange, and improve real property.
7. Lease real property for a maximum of one year except in the case of:
  - a. A career and technical education facility constructed in whole or in part with financing acquired under chapter 40-57, which may be leased for up to twenty years; or
  - b. A lease for the installation of a wireless telecommunications facility, which may be leased for up to twenty years.
8. Subject to chapter 32-15, exercise the power of eminent domain to acquire real property for school purposes.
9. Purchase, sell, exchange, improve, and lease for up to one year equipment, furniture, supplies, and textbooks.
10. Recruit or contract with others to recruit homes and facilities which provide boarding care for special education students.
11. Provide dormitories for the boarding care of special education students.
12. Insure school district property.
13. Independently or jointly with other school districts, purchase telecommunications equipment or lease a telecommunications system or network.
14. Provide for the education of students by another school district.
15. Contract with federal officials for the education of students in a federal school.
16. Prescribe courses of study in addition to those prescribed by the superintendent of public instruction or by law.
17. Adopt rules regarding the instruction of students, including their admission, transfer, organization, grading, and government.
18. Join the North Dakota high school activities association and pay membership fees.
19. Adopt alternative curricula for high school seniors who require fewer than four academic units.
20. Contract with, employ, and compensate school district personnel.
21. Contract with and provide reimbursement for the provision of teaching services by an individual certified as an instructor in the areas of North Dakota American Indian languages and culture by the education standards and practices board.
22.
  - a. Suspend school district personnel;
  - b. Delegate to the superintendent of the district the authority to suspend school district personnel, except as provided for in section 15.1-15-10; or
  - c. In the case of a district that does not employ a superintendent, delegate to the individual charged with administering the district the authority to suspend school district personnel, except as provided for in section 15.1-15-10.
23. Dismiss school district personnel.
24. Participate in group insurance plans and pay all or part of the insurance premiums.
25. Contract for the services of a district superintendent, provided that the contract, which may be renewed, does not exceed a period of three years.
26. Contract for the services of a principal.
27. Employ an individual to serve as the school district business manager or contract with any person to perform the duties assigned to a school district business manager by law.
28. Dismiss a school district business manager for cause without prior notice.

29. Dismiss a school district business manager without cause with thirty days' written notice.
30. Defray the necessary and contingent expenses of the board.
31. Levy a tax upon property in the district for school purposes, as permitted in accordance with chapter 57-15.
32. Amend and certify budgets and tax levies, as provided in title 57.
33. Pay dues allowing for the board to hold membership in city, county, state, and national organizations and associations.
34. Designate, at its annual meeting, a newspaper of general circulation as the official newspaper of the district.
35. Authorize schools within the district to display the ten commandments with a display of other historical documents in the school and in a classroom.
36. Authorize schools within the district to permit students to recite the pledge of allegiance.

**15.1-09-33.1. School board authority - Payment of signing bonuses.**

1. The board of a school district may offer a signing bonus to an individual who:
  - a. Is licensed by the education standards and practices board or approved by the education standards and practices board;
  - b. Has signed a contract of employment in the district; and
  - c. Has never been employed in the newly assigned role by the board of a school district.
2. The board may pay to the individual the signing bonus authorized by subsection 1 in:
  - a. One lump sum upon the individual signing a contract of employment; or
  - b. Installments over a period of time not to exceed five years from the date the individual signed a contract of employment.
3. A signing bonus paid under this section:
  - a. Is in addition to any amount payable under a negotiated teachers' contract.
  - b. May not be included in the district's negotiated salary schedule.
  - c. May not be included as salary for continuing contract purposes.
  - d. May not be paid until the individual is licensed and qualified for the newly assigned role by the education standards and practices board.
  - e. May not be used for an individual employed the prior year by another school district in the state until the individual has been employed in the district for two years.

**15.1-09-33.2. Continuing education - Payment - Directives.**

A school board's right to reimburse teachers for the cost of continuing education activities undertaken in connection with the Every Student Succeeds Act of 2015 may not be contractually curtailed.

**15.1-09-33.3. Student teachers - Provision of stipend.**

The board of a school district may provide a stipend to a student teacher assigned to a school in the district.

**15.1-09-33.4. Student misconduct - Prohibition against participation in extracurricular activities.**

1. The board of a school district shall prohibit a student from participating in any extracurricular activity if:
  - a. The student has pled guilty to or been convicted of a criminal offense and sentenced under section 12.1-32-02.1 or pled guilty or been convicted of an offense specified in subsection 1 of section 12.1-32-09.1;
  - b. The student has:
    - (1) An order prohibiting contact issued against the student at the request of another student or employee of the school under section 12.1-31.2-02;

- (2) A disorderly conduct restraining order issued against the student at the request of another student or employee of the school under section 12.1-31.2-01, except a temporary restraining order under subsection 4 of section 12.1-31.2-01; or
  - (3) A protection order issued against the student at the request of another student or employee of the school, except a temporary protection order under section 14-07.1-03;
  - c. The principal of the school receives information pertaining to an offense or order included under this section as provided in section 27-20.2-21; or
  - d. The victim of the offense or the subject of the order notifies the principal of the offense or order.
2. For purposes of this section, a representative of the juvenile court system may notify the principal of a school regarding the existence of files or records of the juvenile court pertaining to a student of the school which are open to inspection by the principal under section 27-20.2-21.

**15.1-09-33.5. School board - Immunity from liability.**

The superintendent of public instruction, school districts, schools, school boards and individual school board members, governing boards and individual governing board members, administrators, principals, teachers, and any other school district employed personnel are immune from any liability for damages resulting from a school's decision to display the ten commandments or permit students to recite the pledge of allegiance under section 15.1-09-33.

**15.1-09-34. Contracts by school boards - Bids - Penalty.**

1. Except as provided in this section, the board of a school district may not enter a contract involving the expenditure of an aggregate amount greater than fifty thousand dollars unless the school board has given ten days' notice by publication in the official newspaper of the district, received sealed bids, and accepted the bid of the lowest responsible bidder. This section does not apply to contracts for:
- a. The personal services of district employees.
  - b. Textbooks and reference books.
  - c. Articles not sold on the open market.
  - d. Patented, copyrighted, or exclusively sold devices or features required to match articles already in use.
  - e. Patented, copyrighted, or exclusively sold articles so distinctive that only one brand can be purchased.
  - f. Building construction projects under chapter 48-01.2.
  - g. School transportation services purchased under section 15.1-30-11.
  - h. Vehicle fuel purchased under section 15.1-09-34.1.
  - i. Heating fuel purchased under section 15.1-09-34.1.
  - j. The purchase of a used motor vehicle, including a schoolbus, motorbus, or van, intended primarily for the transportation of students.
  - k. Cooperative purchases with the office of management and budget under chapter 54-44.4.
  - l. The purchase of products from prison industries under chapter 12-48.
  - m. The purchase of products from work activity centers under chapter 25-16.2.
  - n. Cooperative purchases made pursuant to a joint-powers agreement under chapter 54-40.3.
  - o. Building materials required for district students enrolled in a course to create home construction projects sold on the open market, the revenue of which is used to cover the cost of the building materials for use in the course.
2. For purposes of this section, a "used motor vehicle" means a motor vehicle that has been previously owned or leased and which has an odometer reading in excess of eighteen thousand miles [28967 kilometers].

3. A board member who participates in a violation of this section is guilty of a class B misdemeanor.

**15.1-09-34.1. Vehicle and heating fuel - Purchases.**

At least once each year, the board of a school district shall publish in the official newspaper of the district information regarding the registration of vehicle fuel vendors and heating fuel vendors. Except as otherwise provided in this section, the board shall purchase vehicle fuel and heating fuel only after seeking written quotes from all vendors who registered with the district for that school year.

**15.1-09-35. Reports by school boards on conditions of schools.**

Upon the conclusion of each school year, the board of a school district shall:

1. Prepare a report regarding the condition of all schools in the district, including their financial condition and the educational progress of students enrolled in each school;
2. Forward a copy of the report to the county superintendent of schools; and
3. Publish in the official newspaper of the school district that portion of the report which deals with the financial condition of each school.

**15.1-09-36. School board - Authority over student fees.**

1. A school board may not charge a fee for textbooks or other items necessary for completion of a specific course required for grade advancement or graduation.
2. A school board may:
  - a. Require that a student pay a security deposit for the return of textbooks, materials, supplies, or equipment.
  - b. Assess a student a use charge if a textbook or other item covered under subsection 1 has received undue wear.
  - c. Require that a student furnish personal or consumable items.
  - d. Require that a student pay an admission fee or other charges for extracurricular or noncurricular activities if the student's attendance is optional.
  - e. Require that a student pay a fee or a premium for any authorized student health and accident benefit plan.
  - f. Require that a student pay a fee for personal athletic equipment and apparel; provided the board shall allow a student to use the student's own equipment and apparel if it meets reasonable health and safety standards established by the board.
  - g. Require that a student pay a fee in any program which generates a product that becomes the personal property of the student.
  - h. Require that a student pay a fee for behind-the-wheel driver's education instruction.
  - i. Require that a student pay a fee for goods, including textbooks, and services provided in connection with any postsecondary level program or any program established outside regular elementary, middle school, or secondary school programs, including career and technical programs, and adult or continuing education programs.
  - j. Require that a student pay a fee for the use of a musical instrument owned or rented by the school district, provided that the total fee payable by the student for a school year does not exceed the annual rental cost to the district or the annual depreciation plus actual maintenance cost for the instrument.
  - k. Require that a student pay any other fees and charges permitted by statute.
3. A board may waive any fee if a student or the student's parent or guardian is unable to pay the fee.
4. A board may not deny or abridge a student's rights or privileges, including the receipt of grades and diplomas, because of the nonpayment of fees. A board, however, may withhold a student's diploma for failure to pay for costs incurred by the student's own

- negligence or choice, including fines for damaged textbooks and school equipment, library fines, and materials purchased from the school at the option of the student.
5. This section does not preclude the operation of a school store where students may purchase school supplies and materials.
  6. If a board charges fees not authorized by law and refuses to discontinue the charges when directed to do so by the superintendent of public instruction, the superintendent shall withhold the state aid payments to which the district is entitled for each student charged an unauthorized fee.

**15.1-09-37. Duties of school board - Postsecondary instructional programs - Fees.**

Repealed by S.L. 2001, ch. 161, § 37.

**15.1-09-38. Duties of school board - Employment of relatives.**

Repealed by S.L. 2003, ch. 151, § 2.

**15.1-09-39. Districts in bordering states - Contract.**

1. Notwithstanding any other provision of law, the board of a school district in this state may contract with the board of a school district in another state for the joint operation and maintenance of school facilities and for joint activities, if the districts are contiguous. To be valid, the contract must be approved by the superintendent of public instruction and by a majority of the qualified electors residing in the district.
2. In assessing the contract, the superintendent shall consider the district's enrollment, its valuation, and its longevity.
3. If the superintendent approves the contract, the board shall submit the contract to the electorate of the district, for approval, at an annual or a special election.
4. The board shall publish notice of the election in the official newspaper of the district at least fourteen days before the election. The notice must include a statement regarding the purpose of the election and the terms of the contract.
5. On the ballot, the board shall seek the voters' permission to execute the proposed contract, as approved by the superintendent of public instruction.
6. If the voters approve the execution of the contract, the board may levy and collect taxes, as permitted in accordance with chapter 57-15, to carry out the contract pursuant to law.
7. If a district that is a party to a contract under this section dissolves, any district to which the land of the dissolved district is attached shall assume the contractual responsibilities.

**15.1-09-40. Sharing of levied taxes - Contract.**

The boards of two or more school districts may contract to share levied taxes in all or a portion of their respective districts. The rate of taxes to be levied on any property in the joint taxing area or district is the rate of tax provided for in the contract, not exceeding any levy limitations under chapter 57-15. The auditor of each county in which all or a portion of a contracting district is located shall fix and levy taxes on that portion of the property which is described in the contract and is located in the county at the rate set by the contract.

**15.1-09-41. School board authority - Reward for destruction of school property.**

The board of a school district may offer and pay a reward to any person who furnishes information leading to the apprehension and conviction of one appropriating or destroying property or equipment belonging to the district.

**15.1-09-42. Educational meetings - Attendance by school district personnel.**

Repealed by S.L. 2005, ch. 167, § 36.

**15.1-09-43. Purchase of schoolbus - Payment period.**

The board of a school district may purchase a bus body, a chassis, or a complete bus, provided the body, chassis, or complete bus meets standards provided by section 39-21-27.1. A board may use money in its general fund to purchase a bus body, a chassis, or a complete bus on an installment plan, provided the plan does not extend beyond six years.

**15.1-09-44. Schoolbuses - Use of nonprofit organizations.**

The board of a school district may make a schoolbus available to a nonprofit organization for use in conjunction with the organization's activities. The board shall negotiate the terms of usage with the organization. The terms must address rental charges and insurance coverage. The driver of a schoolbus used by a nonprofit organization under this section must satisfy the requirements for a schoolbus driver set forth in section 15.1-07-20.

**15.1-09-45. Storage facilities for schoolbuses.**

The board of a school district may lease for purchase, purchase, or construct a storage facility for schoolbuses upon advertised bids as provided in section 15.1-09-34. For these purposes, the board may use money in the district's general fund or building fund provided the money is not otherwise obligated.

**15.1-09-46. School district census.**

Repealed by S.L. 2007, ch. 163, § 57.

**15.1-09-47. Board of education of city of Fargo - Taxing authority.**

The board of education of the city of Fargo may levy taxes within the requirements or limitations of this title and title 57.

**15.1-09-48. Board of education of city of Fargo - Tax collection.**

1. The board of education of the city of Fargo may levy taxes within the boundaries of the Fargo public school district and cause the taxes to be collected in the same manner as other city taxes, provided the taxes meet the requirements or limitations of this title and title 57. The business manager of the board of education shall certify the rate for each purpose to the city auditor in time to be added to the annual tax list of the city.
2. The city auditor shall calculate and extend upon the annual assessment roll and tax list any tax levied by the board of education. The tax must be collected in the same manner as other city taxes.
3. If the city council fails to levy any tax for city purposes or fails to cause an assessment roll or tax list to be made, the board of education may make an assessment roll and tax list and submit the roll to the city auditor with a warrant for the collection of the tax. The board of education may cause the tax to be collected in the same manner as other city taxes are collected or as otherwise provided by resolution of the board.

**15.1-09-49. Board of education of city of Fargo - Taxes for buildings.**

The amount to be raised for teacher salaries and contingent expenses must be such only as together with the public money coming to the city from any source is sufficient to establish and maintain efficient and proper schools for students in the city. The tax for purchasing, leasing, or improving sites and the building, purchasing, leasing, enlarging, altering, and repairing of schools may not exceed in any one year fifteen mills on the taxable valuation of property in the school district. The board of education may borrow, and when necessary shall borrow, in anticipation of the taxes to be raised, levied, and collected.

**15.1-09-50. Board of education of city of Fargo - Powers.**

In addition to the powers granted to all school boards by section 15.1-09-33, the board of education of the city of Fargo has the power and duty:

1. To organize, establish, and maintain schools within the boundaries of the Fargo public school district; to change and discontinue the schools; and to liquidate the assets of the discontinued schools, as authorized by the state board of public school education.
2. To lease houses or rooms for school purposes, lease lots or sites for schools, and fence real property.
3. To build, enlarge, alter, improve, and repair schools and appurtenances upon lots or sites now owned or leased for school purposes.
4. To provide, sell, exchange, improve, and repair school apparatus, books for indigent students, and appendages.
5. To provide fuel and other supplies for the schools.
6. To have the custody and safekeeping of the schools, books, furniture, and appurtenances and to see that local ordinances regarding schools are observed.
7. To compensate teachers out of the money appropriated and provided by law for the support of the public schools within the boundaries of the district so far as the same is sufficient, and to pay any remainder due from the money raised as authorized by this chapter.
8. To have the control and management of the public schools within the boundaries of the district and from time to time to adopt rules for their good order, prosperity, and utility.
9. To prepare and report to the mayor and the city council ordinances and regulations necessary for the protection, safekeeping, and care of the schools, lots, sites, and appurtenances and all the property belonging to the city, connected with and appertaining to the schools, and to suggest proper penalties for the violation of ordinances and regulations.

**15.1-09-51. Board of education of city of Fargo - School property.**

1. The title to all schools, sites, lots, furniture, books, apparatus, and appurtenances, belonging to the city, and used for school purposes, under the control of the board of education are vested in the city of Fargo for the use of the schools. While used for or appropriated to school purposes, the same may not be:
  - a. Levied upon or sold by virtue of any warrant, execution, or other process;
  - b. Subject to any judgment or lien; or
  - c. Subject to taxation for any purpose.
2. The city in its corporate capacity is competent to accept and dispose of any real or personal estate transferred to it by gift, grant, bequest, or devise, for the use of the public schools of the city, whether the property is transferred to the city or to any person for the use of the schools.

**15.1-09-52. Board of education of city of Fargo - Ownership of real property.**

Whenever any real property is purchased by the board, the transfer or grant and conveyance of the property must be taken to the "city of Fargo for the use of the schools" and whenever any sale is made by the board, it must be so resolved and placed upon the records of the board. The conveyance must be executed, in the name of the city of Fargo, by the president of the board and attested to by the business manager. The president and the business manager may execute conveyances upon a sale or exchange, with or without full covenants or warranty, on behalf of the city.

**15.1-09-53. School district employees' group health plans.**

In contracting for a school district employees' group health plan, the board of a school district shall meet the bidding requirements of section 15.1-09-34. No contract for a school district employees' health plan may be of a duration greater than six years.

**15.1-09-54. School district technology consortium - Authority to borrow money.**

1. A school district technology consortium formed under chapter 54-40.3 may borrow money for instructional technology acquisition provided:

- a. The outstanding principal borrowed by a consortium under this section does not exceed one hundred seventy-five thousand dollars;
  - b. The loan repayment period does not exceed ten years;
  - c. The loan is approved in writing by the board of each school district participating in the consortium;
  - d. The loan is:
    - (1) Approved by a majority of the eligible electors residing in each school district participating in the consortium, as evidenced by their signatures on a petition clearly stating the purpose of the loan, the amount of the loan, and its terms of repayment, and filed with the superintendent of public instruction; or
    - (2) Approved by a majority of each participating school district's electors voting on the question at a regular school district election or at a special election called by the board; and
  - e. The loan is approved by the superintendent of public instruction.
2. The superintendent of public instruction shall adopt rules setting forth the criteria for loan approval. The superintendent of public instruction may not approve a loan under this section if the superintendent determines that the instructional technology acquisition is not compatible with the statewide information technology plan.

**15.1-09-55. School district superintendent - Joint employment - Accreditation.**

The superintendent of public instruction may not impose through the accreditation process any penalties or sanctions on a school district for employing a superintendent jointly with one or more other districts. The superintendent may not require, through the accreditation process, that an employee of a school district having fewer than one hundred students in high school spend more than thirty-three percent of the employee's time performing the duties of a school principal if the school district employs a superintendent jointly with one or more other districts.

**15.1-09-56. Student financial institution.**

A school board may establish, maintain, and supervise a student financial institution which is not subject to section 6-02-01, 6-02-03, 6-03-67.1, or 6-06-05 or any other statute or rule that regulates banks, other financial institutions, or currency exchanges. To qualify as a student financial institution, the student financial institution must be operated as part of a high school educational program under guidelines adopted by the school board, be advised on a regular basis by one or more state-chartered or federally chartered financial institutions including credit unions, but not owned or operated by a financial institution, be located on school premises and have as customers only students enrolled in, or employees of, the school of which it is located, and have a written commitment from the school board guaranteeing reimbursement of any depositor's funds lost due to insolvency of the student financial institution. Funds of a student financial institution that meet the requirements of this section are not school district or other public funds for purposes of any state law governing the use or investment of school district or other public funds. For purposes of borrowing money, cashing checks, and taking deposits concerning the operation of a student financial institution, the obligations of a minor have the same force and effect as though they were the obligations of a person over the age of majority.

**15.1-09-57. Licensure to teach - Course area or field - Request for exception - Report.**

1. If the board of a school district or of a nonpublic school is unable to fill a particular position by recruiting or assigning an individual who is licensed to teach in that particular course area or field, the school board may fill the position with an individual who is not licensed to teach in that particular course area or field, provided the individual:
  - a. Is licensed to teach by the education standards and practices board or is approved to teach by the education standards and practices board;
  - b. Holds at least a minor or a minor equivalency in the course area or field in which the individual seeks to teach; and

- c. Has received a temporary exception under this section.
- 2. The education standards and practices board shall adopt rules governing the issuance of temporary exceptions under this section. Except for a case of sudden and unexpected vacancy occurring during the school calendar, the rules must require consideration of a school board's efforts to fill a particular position and the school board's efforts to explore alternative methods of education delivery to the students. The rules must also require that the individual submit a plan for a course of study which will enable the individual to obtain a major or a major equivalency in the course area or field in which the individual seeks to teach.
- 3. An exception granted under this section is valid only through the conclusion of the school year in which the request for exception is submitted to the education standards and practices board. The board may extend the exception by one-year increments, provided the individual demonstrates successful completion of at least one-third of the total course of study prior to each requested extension.
- 4. At the conclusion of each school year, the education standards and practices board shall file a report with the legislative council. The report must cite all requests for exceptions under this section received by the board during the school year and must include the board's response to each request and a brief description of the board's rationale.

**15.1-09-58. Four-year old program - Authorization - Support.**

The board of a school district may establish a four-year old program and, provided the program is approved by the department of health and human services in accordance with section 50-11.1-21, may support that program with:

- 1. Local tax revenues, other than those necessary to support the district's kindergarten program and the provision of elementary and high school educational services;
- 2. State moneys specifically appropriated for the program;
- 3. Federal funds specifically appropriated or approved for the program; and
- 4. Gifts, grants, and donations specifically given for the program.

**15.1-09-59. Maintenance of insurance - Report to superintendent of public instruction.**

- 1. At least once every six years, each school district shall work with its commercial property insurance carrier for the purpose of ensuring that:
  - a. All school district buildings and facilities are properly identified and accurately valued; and
  - b. The contents of all school district buildings and facilities are properly inventoried and accurately valued.
- 2. a. If a school district can demonstrate to the satisfaction of the superintendent of public instruction that the district completed the requirements of subsection 1 during the period beginning July 1, 2006, and ending June 30, 2011, the district's six-year requirement for identification and valuation begins on the date that the requirements were met.
  - b. If a school district cannot demonstrate to the satisfaction of the superintendent of public instruction that the district completed the requirements of subsection 1 during the period beginning July 1, 2006, and ending June 30, 2011, the district shall complete the requirements during the 2011-12 school year.
- 3. Annually, each school district shall review the terms of any insurance policies providing coverage for its buildings, its facilities, and their contents and ensure that the policies are sufficient to provide in full for the repair or replacement of the buildings, its facilities, and their contents, in the event of a loss.
- 4. Annually, the superintendent of public instruction shall verify that each school district is in compliance with the requirements of this section.

**15.1-09-60. School district safety plan - Establishment of school safety plan fund - Approval - Open records exemption.**

The board of a school district may develop a school safety plan, in consultation with the qualified electors residing within the district, and establish and maintain a school safety plan fund subject to the limitations in section 57-15-14.2. A school safety plan developed by the board of a school district is exempt from the provisions of section 44-04-18 and section 6 of article XI of the Constitution of North Dakota with respect to aspects of the plan addressing the security of students.



# Legal Spotlight Electing Board Members Based on Geographic Area: Is this Allowed?

by Amy De Kok, NDSBA Legal Counsel

Earlier this month, NDSBA conducted school elections training for school district business managers. During the training, business managers were provided information on various topics important to elections, including required candidate filings and candidate eligibility. At each of the three training sessions, the question arose regarding what to do if a candidate does not reside within the specific geographic area for an office up for election. After some discussion, it seemed the question came from a common set of circumstances: at some point in the past (usually several decades ago), the school district was divided up into separate geographic areas from which school board members are elected and now, it is difficult to get candidates to run from certain of these areas. This was not surprising to hear as this question (i.e., whether board members may be elected from certain geographic

areas in a school district) is one that I've heard several times over the past year. So, is this allowed under North Dakota law? The short answer: only if the district is a reorganized district and the reorganization plan approved by the voters provided as such.

The default rule is that a qualified elector may serve as a board member for the district in which the individual resides and board members must be elected at large. This is reinforced in several provisions of the North Dakota Century Code, including:

- NDCC 15.1-07-14 – An individual who is a qualified elector in this state may: (a) Vote to elect board members for the school district in which the individual resides; (b) Serve as a board member for the school district in which the individual resides; and (c) Serve as a judge or clerk of election for the school district in which the individual resides.

- NDCC 15.1-09-01 – The voters of a school district shall elect school board members at large. If, however, the district has been reorganized, board members may be elected at large, by geographical area, or at large by geographical area.

- NDCC 44-01-01 – Every elector is eligible to the office for which that person is an elector, except when otherwise specially provided. No person is eligible who is not such an elector.

Currently, there is nothing in North Dakota law that permits a non-reorganized school district to divide its district into separate geographic areas and restrict board membership based on those areas. School districts who undergo the reorganization process outlined in NDCC chapter 15.1-12 (also known as consolidation) may do so if it is set forth in the reorganization plan approved by the voters at an election in accordance with those provisions. Otherwise, it is not permitted by any particular provision in the Code. It is important to note here that, like other

political subdivisions, public school boards only have the powers expressly conferred upon them by the legislature or such as may be necessarily implied from the powers expressly granted.

So, what do you do if you are a district that is not reorganized, but currently restricts board membership by geographic area? Because there is nothing permitting you to do so in the law, not surprisingly, there is no direction regarding what to do if you are. One potential option is to take the issue back to your voters (assuming that is how you got there in the first place); however, if the voters do not approve the change, you are still at square one. A better option may be this – as seats come up for election, you list them on the ballot as an at-large seat (as opposed to one designated by geographic area). With this option, all current board members are permitted to serve out their terms and then may run for reelection if they so choose assuming they are still qualified electors within the district.

To be clear, NDSBA is not offering specific legal advice in this article. A district interested in exploring options should consult with legal counsel. Also, NDSBA recognizes that such a change may ruffle some feathers in your district; however, we have discovered that this issue is quite common throughout the state and felt the need to inform our members.

Please feel free to contact NDSBA General Counsel for additional information regarding this issue.

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**RE: School District Geographical Areas**

Sally Whittingham <sally.whittingham@dunncountynd.org>

Tue 10/3/2023 11:34 AM

To: Rhonda Zastoupil <Rhonda.Zastoupil@k12.nd.us>

I the numbers in red below the questions. I am still looking into the population question

*Sally Whittingham*  
*Dunn County Interim Auditor*  
*701-573-9900*

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**From:** Rhonda Zastoupil <Rhonda.Zastoupil@k12.nd.us>  
**Sent:** Tuesday, October 3, 2023 10:26 AM  
**To:** Sally Whittingham <sally.whittingham@dunncountynd.org>  
**Subject:** Re: School District Geographical Areas

Hi Sally,

Bullet C below is what I'm looking at. I read it as ag land only, not residential or commercial. It doesn't specify utilities, so can you provide the number with and without utilities?

**15.1-09-04. Rural members of school board - Definitions.**

1. Except as provided in subsection 2:
  - a. At least two members of a school board must be rural members if a district contains six or more sections of land, has a city within its boundaries, and a district population of two thousand or fewer.
  - b. At least one member of a school board must be a rural member if a district contains six or more sections of land, has within its boundaries a city of more than two thousand but fewer than fifteen thousand, and has at least twenty-five families residing on farms outside the corporate limits of the city but within the district and sending children to school in the district.
  - c. If the taxable valuation of agricultural property in the rural area of a district containing a city is greater than the taxable valuation of the urban area, the majority of the members of the school board must be rural members.
  - d. If the variance in population between the geographic voting areas of a school district is greater than ten percent, all qualified voters in the district may vote for each school board candidate.

Thanks!

*Rhonda Zastoupil*

Business Manager

**Killdeer Public School District #16**

Ph: 701-764-5865

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**From:** Sally Whittingham <sally.whittingham@dunncountynd.org>  
**Sent:** Tuesday, October 3, 2023 10:19 AM  
**To:** Rhonda Zastoupil <Rhonda.Zastoupil@k12.nd.us>  
**Subject:** RE: School District Geographical Areas

Hi Rhonda,

Do you need just the ag land or should it include the rural residential and commercial as well? Also do you want the utilities included or just the locally assessed values?

Sally Whittingham  
Dunn County Interim Auditor  
701-573-9900

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**From:** Rhonda Zastoupil <[Rhonda.Zastoupil@k12.nd.us](mailto:Rhonda.Zastoupil@k12.nd.us)>  
**Sent:** Tuesday, October 3, 2023 9:51 AM  
**To:** Sally Whittingham <[sally.whittingham@dunncountynd.org](mailto:sally.whittingham@dunncountynd.org)>  
**Cc:** Jeff Simmons <[Jeff.Simmons@k12.nd.us](mailto:Jeff.Simmons@k12.nd.us)>  
**Subject:** School District Geographical Areas

Good morning Sally,

A school board committee will be meeting in the near future to re-zone the district to include the Halliday lands we obtained for purposes of board member representation. We are reviewing NDCC 15.1-09-04 regarding requirements of rural members. A few questions came up and I'm hoping you can help provide the data in order for us to confirm if this NDCC section applies to us or not.

1. What is the Killdeer School District population with the added Halliday District lands?
2. What is the taxable valuation of agricultural property in rural areas of the district?  
Without utility value 8,419,515 with utility 43,500,516
3. What is the taxable valuation of urban areas in the district?  
Without utility value 7,174,183 with utility 7,278,082

Thanks!

*Rhonda Zastoupil*

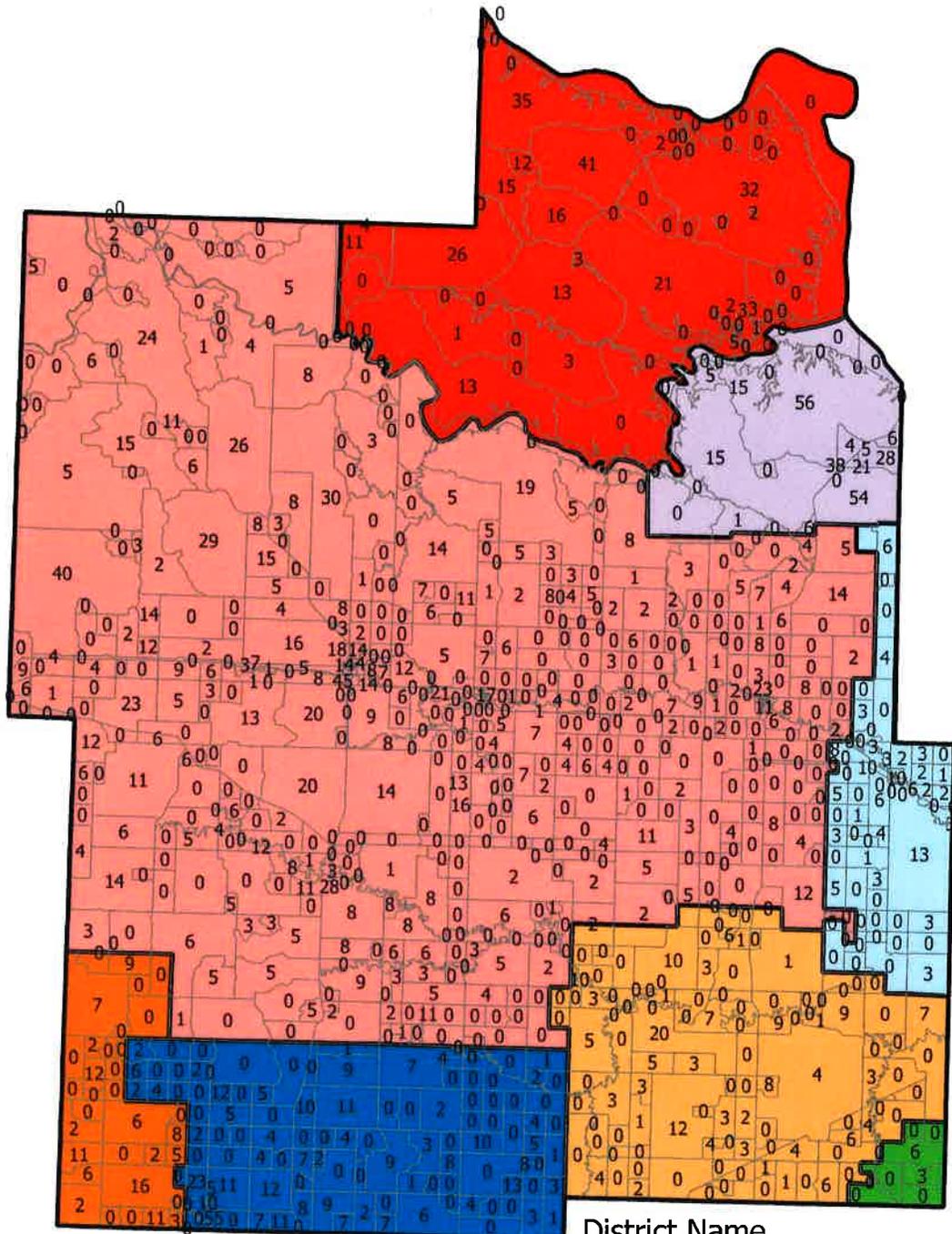
Business Manager

**Killdeer Public School District #16**

Ph: 701-764-5865

# Population of School Districts

## Dunn County, North Dakota



### District Name

	Beulah 27	Population 194
	Dickinson 1	Population 388
	Hebron 13	Population 9
	Killdeer 16	Population 2,697
	Mandaree 36	Population 264
	Richardton-Taylor 34	Population 179
	South Heart 9	Population 102
	Twin Buttes 37	Population 262

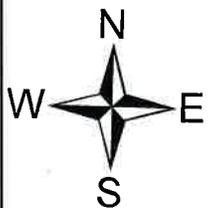
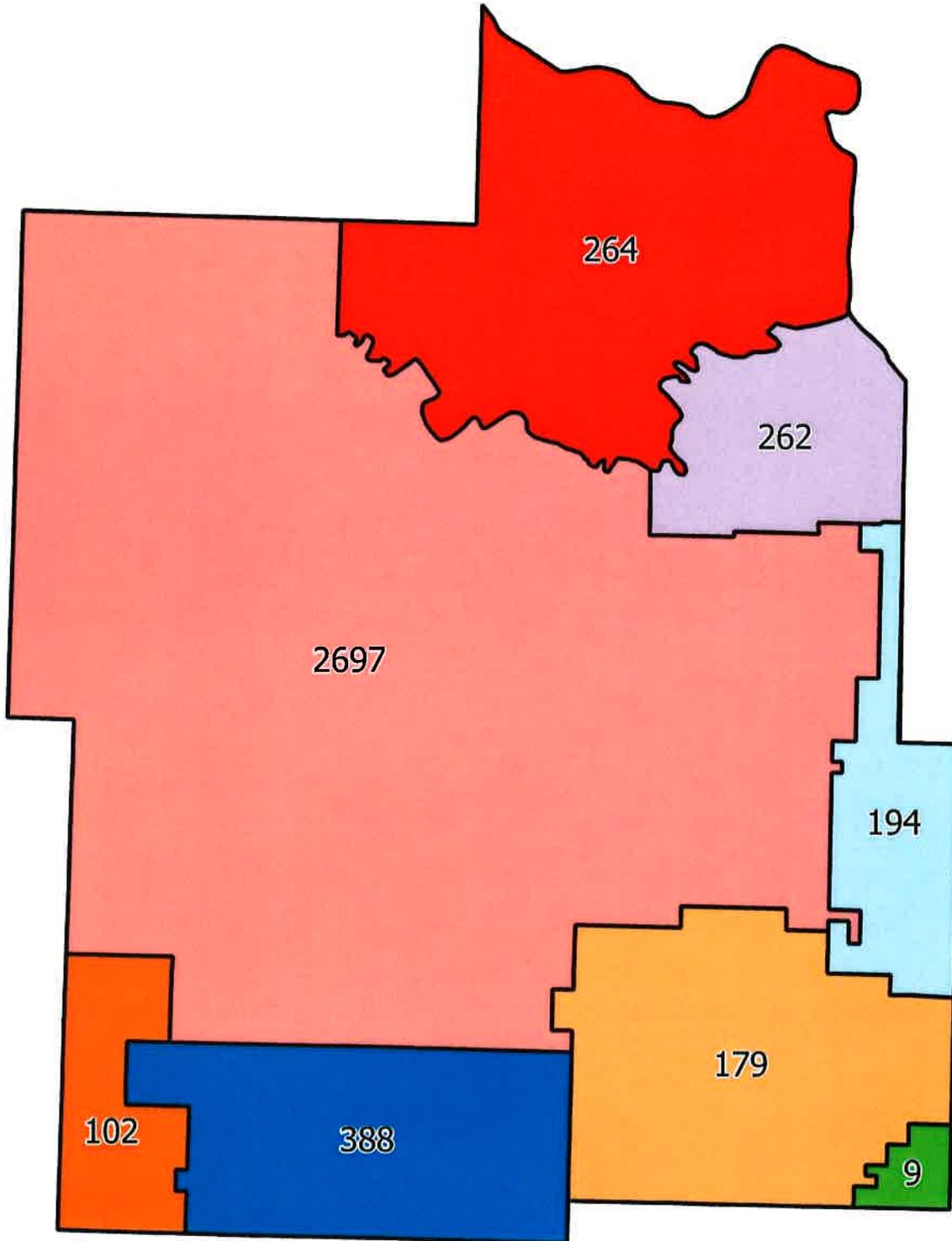


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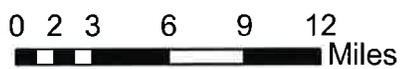
Updated 10/2023

# Population of School Districts

## Dunn County, North Dakota



Updated 10/2023



### District Name

- |   |  |
|---|--|
|  Beulah 27   |  Mandaree 36          |
|  Dickinson 1 |  Richardton-Taylor 34 |
|  Hebron 13   |  South Heart 9        |
|  Killdeer 16 |  Twin Buttes 37       |

F. Timeline of bus bid process - Discussion only

7. Other

8. Announcements

A. Next Regular Meeting - December 13, 2023 at 5:30 PM

9. Adjourn