

**KILLDEER PUBLIC SCHOOL BOARD
REGULAR MEETING
BOARD ROOM
WEDNESDAY, JANUARY 14, 2026, 5:30 PM**



AGENDA

1. Call to Order
 - A. Pledge of Allegiance
2. Approval of Agenda
3. Consent Agenda
 - A. Minutes from December 10, 2025 Regular Meeting, December 17, 2025 Special Meeting and December 17, 2025 Public Forum

Killdeer Public School District No. 16

Administration

Jeff Simmons, Superintendent
Brady Wilz, HS Principal
Andrew Cook, Elem Principal
Rhonda Zastoupil, Business Manager



School Board

Kelli Schollmeyer, President
April Dutchuk, Vice-President
Levi Bang, Member
Tara Bohmbach, Member
Stephanie Hardersen, Member

**Killdeer Public School District No. 16
Regular Board Meeting
Boardroom
Wednesday, December 10, 2025 – 5:30 p.m.
Official Minutes**

Levi Bang: Present
Tara Bohmbach: Present
April Dutchuk: Present
Stephanie Hardersen: Present
Kelli Schollmeyer: Present
Present: 5.

Also in attendance were Superintendent Jeff Simmons, Business Manager Rhonda Zastoupil, Brady Wilz, Andrew Cook, Skyler Maxwell, Carrie Nagel, Greta Pennington, Jesse Hellinger, Nick Walker, Scott Kleeman, Nicole Walker, Erik Johnson, Erika Daniels, Cassandra Altringer and Brad Dennis.

1. Call to Order

President Schollmeyer called the meeting to order at 5:30 pm. The Pledge of Allegiance was recited.

2. Approval of Agenda

I move to set the written agenda and approve the consent agenda. This motion, made by April Dutchuk and seconded by Stephanie Hardersen, Carried.

Levi Bang: Yea, Tara Bohmbach: Yea, April Dutchuk: Yea, Stephanie Hardersen: Yea, Kelli Schollmeyer: Yea

Yea: 5, Nay: 0

3. Consent Agenda

3.A. Minutes from the November 12, 2025 regular meeting

3.B. Prepaid December Bills

3.C. Business Manager Reports

3.C.a. Financial Reports

3.C.b. Personnel Reports

1. New Hires:

1. Paige Saunders - Custodial
2. Kyle Rombaoa - Custodial

Killdeer Public Schools • PO Box 579, Killdeer, ND 58640 • Ph.701-764-5877 • Fax 701-764-5648 • www.killdeer.k12.nd.us

Knowledge for a lifetime

Killdeer Public School District No. 16

Administration

Jeff Simmons, Superintendent
Brady Wilz, HS Principal
Andrew Cook, Elem Principal
Rhonda Zastoupil, Business Manager



School Board

Kelli Schollmeyer, President
April Dutchuk, Vice-President
Levi Bang, Member
Tara Bohmbach, Member
Stephanie Hardersen, Member

2. Resignations:

1. Nick Walker - Assistant Football Coach
2. Laura Sadowsky - Elementary Paraprofessional
3. Andrew Cook - Head Football Coach

3.C.c. Food Service Reports

3.C.d. Student Activity Reports

3.D. Open Enrollment & Tuition Agreements

3.E. Administrator Reports

4. Superintendent's Board Report

Superintendent Simmons presented the preliminary capital outlay budget for 2026–2027, including information on the projected building fund balance for fiscal year-end 2026, the annual routine maintenance needs, and the elementary parking lot project scheduled for the summer 2026. Discussion held.

5. Public Comment

President Schollmeyer opened the floor to public comment. No public comment.

6. Program: Principals Presenting on a 4-Day School Week

Mr. Wilz and Mr. Cook presented information on their visit to Alexander Public School and Turtle Lake-Mercer Public School. They also presented a 4-Day School Week Plan for the Killdeer District, including drop-off and start times, the number of student contact days, what the school calendar would potentially look like, paraprofessional hours, and options for Fridays. Discussion held.

7. Unfinished Business

7.A. Policy IAD - Sale of District Real Property

I move to adopt policy IAD - Sale of District Real Property, as presented. (This is a second reading).

This motion, made by April Dutchuk and seconded by Levi Bang, Carried.

Levi Bang: Yea, Tara Bohmbach: Yea, April Dutchuk: Yea, Stephanie Hardersen: Yea, Kelli Schollmeyer: Yea

Yea: 5, Nay: 0

Policy IAD was presented, with brief discussion.

8. New Business

8.A. Consider Additional December Bills

I move to pay the additional bills as presented. This motion, made by Stephanie Hardersen and seconded by Tara Bohmbach, Carried.

Levi Bang: Yea, Tara Bohmbach: Yea, April Dutchuk: Yea, Stephanie Hardersen: Yea, Kelli

Killdeer Public School District No. 16

Administration

Jeff Simmons, Superintendent
Brady Wilz, HS Principal
Andrew Cook, Elem Principal
Rhonda Zastoupil, Business Manager



School Board

Kelli Schollmeyer, President
April Dutchuk, Vice-President
Levi Bang, Member
Tara Bohmbach, Member
Stephanie Hardersen, Member

Schollmeyer: Yea

Yea: 5, Nay: 0

The additional December bills were presented. Discussion held.

8.B. Consider Rescinding Policy BCBA - Public Participation At Board Meetings

I move to rescind Policy BCBA - Public Participation At Board Meetings and that past practice govern unit operations, covered by the former until the board adopts a new policy. This motion, made by April Dutchuk and seconded by Stephanie Hardersen, Carried.

Levi Bang: Yea, Tara Bohmbach: Yea, April Dutchuk: Yea, Stephanie Hardersen: Yea, Kelli

Schollmeyer: Yea

Yea: 5, Nay: 0

Policy BCBA was presented, with brief discussion.

8.C. Consider Policy BCBA - Public Participation At Board Meetings

I move to adopt the first reading of policy Policy BCBA - Public Participation At Board Meetings and that it be presented for adoption at the next regular board meeting. This motion, made by April Dutchuk and seconded by Levi Bang, Carried.

Levi Bang: Yea, Tara Bohmbach: Yea, April Dutchuk: Yea, Stephanie Hardersen: Yea, Kelli

Schollmeyer: Yea

Yea: 5, Nay: 0

Policy BCBA was presented, with brief discussion.

8.D. Consider Rescinding Policy FFK - Suspension and Expulsion

I move to rescind Policy FFK - Suspension and Expulsion and that past practice govern unity operations, covered by the former policy until the board adopts a new policy. This motion, made by Stephanie Hardersen and seconded by Tara Bohmbach, Carried.

Levi Bang: Yea, Tara Bohmbach: Yea, April Dutchuk: Yea, Stephanie Hardersen: Yea, Kelli

Schollmeyer: Yea

Yea: 5, Nay: 0

Policy FFK was presented, with brief discussion.

8.E. Consider FFK - Suspension and Expulsion

I move to adopt the first reading of Policy FFK Suspension Expulsion with the following changes and that it be presented for adoption at the next regular board meeting. This motion, made by Levi Bang and seconded by April Dutchuk, Carried.

Levi Bang: Yea, Tara Bohmbach: Yea, April Dutchuk: Yea, Stephanie Hardersen: Yea, Kelli

Schollmeyer: Yea

Yea: 5, Nay: 0

Policy FFK was presented, with brief discussion.

Killdeer Public School District No. 16

Administration

Jeff Simmons, Superintendent
Brady Wilz, HS Principal
Andrew Cook, Elem Principal
Rhonda Zastoupil, Business Manager



School Board

Kelli Schollmeyer, President
April Dutchuk, Vice-President
Levi Bang, Member
Tara Bohmbach, Member
Stephanie Hardersen, Member

8.F. Consider Policy IEAC - Bus Scheduling and Routing

I move to adopt the first reading of Policy IEAC - Bus Scheduling and Routing as presented and that it be presented for adoption at the next scheduled board meeting. This motion, made by Tara Bohmbach and seconded by April Dutchuk, Carried.

Levi Bang: Yea, Tara Bohmbach: Yea, April Dutchuk: Yea, Stephanie Hardersen: Yea, Kelli Schollmeyer: Yea

Yea: 5, Nay: 0

Policy IEAC was presented. Mr. Simmons provided an explanation of the current situation between West River Transit, the City of Killdeer, and the Killdeer School District. Discussion held.

8.G. Consider Policy BBA - School Board Elections and Terms of Office

I move to adopt the first reading of Policy BBA - School Board Elections and Terms of Office as written and that it be presented for adoption at the next regular board meeting. This motion, made by Stephanie Hardersen and seconded by Tara Bohmbach, Carried.

Levi Bang: Yea, Tara Bohmbach: Yea, April Dutchuk: Yea, Stephanie Hardersen: Yea, Kelli Schollmeyer: Yea

Yea: 5, Nay: 0

Policy BBA was presented, with brief discussion.

8.H. Consider BCAA - Meeting Agenda And Pre-Meeting Preparation

I move to adopt first reading of Policy BCAA - Meeting Agenda And Pre-Meeting Preparation as written and that it be presented for adoption at the next regular board meeting. This motion, made by Levi Bang and seconded by April Dutchuk, Carried.

Levi Bang: Yea, Tara Bohmbach: Yea, April Dutchuk: Yea, Stephanie Hardersen: Yea, Kelli Schollmeyer: Yea

Yea: 5, Nay: 0

Policy BCAA was presented, with brief discussion.

8.I. Consider Policy DDBD - Military Leave

I move to reaffirm Policy DDBD Military Leave with a new date. This motion, made by Tara Bohmbach and seconded by April Dutchuk, Carried.

Levi Bang: Yea, Tara Bohmbach: Yea, April Dutchuk: Yea, Stephanie Hardersen: Yea, Kelli Schollmeyer: Yea

Yea: 5, Nay: 0

Policy DDBD was presented. Discussion held.

8.J. Consider Policy FF - Student Conduct & Discipline (Prohibition on Corporal Punishment)

I move to adopt the first reading of policy FF - Student Conduct & Discipline (Prohibition on Corporal Punishment) as written and that it be presented for adoption at the next regular board meeting. This motion, made by April Dutchuk and seconded by Stephanie Hardersen, Carried.

Levi Bang: Yea, Tara Bohmbach: Yea, April Dutchuk: Yea, Stephanie Hardersen: Yea, Kelli

Killdeer Public School District No. 16

Administration

Jeff Simmons, Superintendent
Brady Wilz, HS Principal
Andrew Cook, Elem Principal
Rhonda Zastoupil, Business Manager



School Board

Kelli Schollmeyer, President
April Dutchuk, Vice-President
Levi Bang, Member
Tara Bohmbach, Member
Stephanie Hardersen, Member

Schollmeyer: Yea

Yea: 5, Nay: 0

Policy FF was presented, with brief discussion.

8.K. Consider Policy FGA - Student Education Records and Privacy

I move to adopt the first reading of policy FGA - Student Education Records and Privacy as written and that it be presented for adoption at the next regular board meeting. This motion, made by Levi Bang and seconded by Tara Bohmbach, Carried.

Levi Bang: Yea, Tara Bohmbach: Yea, April Dutchuk: Yea, Stephanie Hardersen: Yea, Kelli

Schollmeyer: Yea

Yea: 5, Nay: 0

Policy FGA was presented, with brief discussion.

9. Other

10. Announcements

10.A. Next Regular Meeting January 14, 2026 at 5:30 pm

10.B. NDSBA Winter Summit (previously Negotiations Seminar): February 5-6, 2026, Bismarck State College - National Energy Center of Excellence

11. Adjourn

The meeting adjourned at 6:44 pm.

Kelli Schollmeyer, President

Rhonda Zastoupil, Business Manager

Killdeer Public School District No. 16

Administration

Jeff Simmons, Superintendent
Brady Wilz, HS Principal
Andrew Cook, Elem Principal
Rhonda Zastoupil, Business Manager



School Board

Kelli Schollmeyer, President
April Dutchuk, Vice-President
Levi Bang, Member
Tara Bohmbach, Member
Stephanie Hardersen, Member

**Killdeer Public School District No. 16
Special Board Meeting
High School Conference Room
Wednesday, December 17, 2025 – 5:00 p.m.
Official Minutes**

Levi Bang: Present
Tara Bohmbach: Present
April Dutchuk: Present
Stephanie Hardersen: Present
Kelli Schollmeyer: Present

Present: 5.

Also in attendance were Superintendent Jeff Simmons, Business Manager Rhonda Zastoupil, Meghan Moore and Maleah Schmeling.

1. Call to Order

President Schollmeyer called the meeting to order at 5:00 pm.

2. Approval of Agenda

I move to approve the agenda as presented. This motion, made by April Dutchuk and seconded by Tara Bohmbach, Carried.

Levi Bang: Yea, Tara Bohmbach: Yea, April Dutchuk: Yea, Stephanie Hardersen: Yea, Kelli Schollmeyer: Yea
Yea: 5, Nay: 0

3. Consider Policy IEAC- Bus Scheduling and Routing

I move to approve the second reading of Policy IEAC - Bus Scheduling and Routing as presented. This motion, made by Levi Bang and seconded by April Dutchuk, Carried.

Levi Bang: Yea, Tara Bohmbach: Yea, April Dutchuk: Yea, Stephanie Hardersen: Yea, Kelli Schollmeyer: Yea
Yea: 5, Nay: 0

The policy was presented. Superintendent Simmons provided an explanation of the current arrangement between West River Transit, the City of Killdeer and the Killdeer School and the changes planned for January. Discussion held.

4. Adjourn

The meeting adjourned at 5:09 pm.

Kelli Schollmeyer, President

Rhonda Zastoupil, Business Manager

Killdeer Public School District No. 16

Administration

Jeff Simmons, Superintendent
Brady Wilz, HS Principal
Andrew Cook, Elem Principal
Rhonda Zastoupil, Business Manager



School Board

Kelli Schollmeyer, President
April Dutchuk, Vice-President
Levi Bang, Member
Tara Bohmbach, Member
Stephanie Hardersen, Member

**Killdeer Public School District No. 16
4-Day School Week Public Forum
High School Commons Area
Wednesday, December 17, 2025 – 5:30 p.m.
Official Minutes**

Levi Bang: Present
Tara Bohmbach: Present
April Dutchuk: Present
Stephanie Hardersen: Present
Kelli Schollmeyer: Present
Present: 5.

Also in attendance were Superintendent Jeff Simmons, Business Manager Rhonda Zastoupil, Elementary Principal Andrew Cook and JH/HS Principal Brady Wilz. Various staff members, parents and community members attended in person and online via Teams.

1. Call to Order

President Schollmeyer called the public forum to order at 5:31 pm.

2. 4-Day School Week Presentation and Discussion

Superintendent Simmons opened the forum with a welcome address. Principal Wilz and Principal Cook presented a 4-Day School Week Plan, which included information from their visits to Alexander Public School and Turtle Lake-Mercer Public School, drop-off and start times, student contact days and hours, a sample school calendar, paraprofessional hours and options for Fridays. Superintendent Simmons opened up the floor for a question-and-answer session. Questions were presented from members in attendance and from those called in via Teams. Discussion was held. The 4-Day School Week will be added to the January 14, 2026 Regular Meeting Agenda for the school board to decide whether to apply to the ND Department of Public Instruction. The deadline to apply to NDDPI is March 1st.

3. Adjourn

The forum adjourned at 6:59 pm.

Kelli Schollmeyer, President

Rhonda Zastoupil, Business Manager

B. Prepaid January Bills

Detail Check Register

Posted; Batch Description 3 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> | | |
| Check Number: 200843 | | Check Type: Check | | Check Date: 12/22/2025 | | Vendor: AH | |
| | | | | AH INC. | | Check Total: 1,280.00 | |
| 20250915025 | 12/22/2025 | POELEM-04171 | REPAIRED HEAT PUMP AT ELEMENTARY | 03 000 000 000 4220 435 | 1,280.00 | | |
| Check Number: 200844 | | Check Type: Check | | Check Date: 12/22/2025 | | Vendor: AIRGAS | |
| | | | | AIRGAS USA, LLC | | Check Total: 307.35 | |
| 9167368954 | 12/22/2025 | POELEM-04162 | INM 25% CD/AR 300 | 01 000 000 310 1000 611 | 307.35 | | |
| Check Number: 200845 | | Check Type: Check | | Check Date: 12/22/2025 | | Vendor: AJOILFIELD | |
| | | | | A&J OIL FIELD SOLUTIONS LLC | | Check Total: 8,114.48 | |
| 1003SR | 12/22/2025 | POELEM-04158 | SNOW REMOVAL FOR BOTH SCHOOLS 11/25/2025 | 01 000 000 000 2600 435 | 5,365.00 | | |
| 1003SR | 12/22/2025 | POELEM-04158 | SNOW REMOVAL FOR BOTH SCHOOLS 12/8/2025- | 01 000 000 000 2600 435 | 2,545.00 | | |
| 1003SR | 12/22/2025 | POELEM-04158 | REPAIRS ON 2016 14 PASSENGER BUS | 01 000 000 000 2700 673 | 204.48 | | |
| Check Number: 200846 | | Check Type: Check | | Check Date: 12/22/2025 | | Vendor: AMAZONCAP | |
| | | | | AMAZON CAPITAL SERVICES | | Check Total: 2,269.89 | |
| 13WL-F9N7-K37W | 12/22/2025 | HS-02155 | 120 Bulk Pens | 01 000 000 130 1000 611 | 38.53 | | |
| 13WL-F9N7-K37W | 12/22/2025 | HS-02155 | Graffiti Remover wipes | 01 000 000 130 1000 611 | 32.35 | | |
| 13WL-F9N7-K37W | 12/22/2025 | HS-02155 | PooPourri | 01 000 000 130 1000 611 | 29.99 | | |
| 13WL-F9N7-K37W | 12/22/2025 | HS-02155 | HandSoap | 01 000 000 130 1000 611 | 18.34 | | |
| 19MN-7FPC-KQX3 | 12/22/2025 | ELEM-03268 | OFFICE SUPPLIES SPLIT | 01 000 000 110 1000 610 | 10.52 | | |
| 19MN-7FPC-KQX3 | 12/22/2025 | ELEM-03268 | OFFICE SUPPLIES SPLIT | 01 000 000 120 1000 611 | 24.55 | | |
| 19XL-WJD7-G6VT | 12/22/2025 | HS-02239 | Starfish by Lisa Fipps Paperback | 01 000 000 130 1000 611 | 119.00 | | |
| 1GGT-634J-17CK | 12/22/2025 | POELEM-04175 | LEGAL SIZE HANGING FILES | 01 000 000 000 2500 690 | 77.97 | | |
| 1JQL-XCL1-RR3X | 12/22/2025 | HS-02248 | Shark Pet Cordless Vacuum Cleaner | 01 000 000 000 2600 611 | 359.98 | | |
| 1L4K-V4FJ-CDDK | 12/22/2025 | HS-02225 | maxtek 72 x 40 Double Sided Rolling Whit | 01 000 000 255 1000 611 | 189.99 | | |
| 1L4K-V4FJ-CDDK | 12/22/2025 | HS-02225 | Sharpie Permanent Markers, Ultra Fine Ti | 01 000 000 255 1000 611 | 7.81 | | |
| 1L4K-V4FJ-CDDK | 12/22/2025 | HS-02225 | BIC Mechanical Pencils #2 Extra Smooth, | 01 000 000 255 1000 611 | 23.74 | | |
| 1L4K-V4FJ-CDDK | 12/22/2025 | HS-02225 | Amazon Basics 2-in-1 Corded Stick Vacuum | 01 000 000 255 1000 611 | 24.89 | | |
| 1L4K-V4FJ-CDDK | 12/22/2025 | HS-02225 | Morepack 840 Pieces Lead Refills,0.7 mm | 01 000 000 255 1000 611 | 9.59 | | |
| 1L4K-V4FJ-CDDK | 12/22/2025 | HS-02225 | Godery School Pocket Chart, 30 Signatory | 01 000 000 255 1000 611 | 25.64 | | |
| 1L4K-V4FJ-CDDK | 12/22/2025 | HS-02225 | Dry Erase Markers, Chisel Tip Whiteboard | 01 000 000 255 1000 611 | 36.99 | | |
| 1LHP-WKMF-TGJ9 | 12/22/2025 | HS-02244 | Reverse Spherification Kit [Molecular Ga | 01 000 000 340 1000 611 | 99.96 | | |
| 1LHP-WKMF-TGJ9 | 12/22/2025 | HS-02244 | Rapid Caviar Maker Kit Caviar Spherifica | 01 000 000 340 1000 611 | 51.18 | | |
| 1LHP-WKMF-TGJ9 | 12/22/2025 | HS-02244 | Caviar Maker Box, Spherification Spoon, | 01 000 000 340 1000 611 | 27.96 | | |
| 1LN3-CRV7-TK6N | 12/22/2025 | HS-02243 | Nylon Webbing 1 Inch 1.5 Inch, Heavy Dut | 01 000 000 340 1000 611 | 10.31 | | |
| 1LN3-CRV7-TK6N | 12/22/2025 | HS-02243 | Ewparts 1.5 inch Metal D Ring - 10 Pack | 01 000 000 340 1000 611 | 8.89 | | |
| 1LN3-CRV7-TK6N | 12/22/2025 | HS-02243 | 15 Pcs Purse Hardware Heavy Duty Swivel | 01 000 000 340 1000 611 | 13.71 | | |
| 1LN3-CRV7-TK6N | 12/22/2025 | HS-02243 | Wide Elastic Ribbon Band 25 Yard 1" Sol | 01 000 000 340 1000 611 | 9.99 | | |
| 1NQ4-CCJG-JQVJ | 12/22/2025 | ELEM-03188 | ThinkPad Dock power supply for Brittney | 01 000 000 120 1000 611 | 24.99 | | |
| 1PVY-HXFC-W4DL | 12/22/2025 | HS-02241 | OFFICE SUPPLIES SPLIT | 01 000 000 130 1000 611 | 74.12 | | |

Detail Check Register

Posted; Batch Description 3 Records Selected; Fund Number 01, 03, 04

| Checking Account: 1 | | Fund 01 | | | | |
|-----------------------|---------------------|------------------------|--|--------------------------------|----------------------|----------|
| 1PVY-HXFC-W4DL | 12/22/2025 | HS-02241 | OFFICE SUPPLIES SPLIT | 01 000 000 140 1000 611 | | 172.93 |
| 1QCH-1JTL-CKQD | 12/22/2025 | HS-02247 | OFFICE SUPPLIES SPLIT | 01 000 000 130 1000 611 | | 42.86 |
| 1QCH-1JTL-CKQD | 12/22/2025 | HS-02247 | OFFICE SUPPLIES SPLIT | 01 000 000 140 1000 611 | | 100.01 |
| 1QDW-6LCK-HRGQ | 12/22/2025 | ELEM-03195 | 8x10 canvases | 01 000 000 120 1000 611 | | 19.99 |
| 1QF6-FRRW-CQTV | 12/22/2025 | ELEM-03252 | OFFICE SUPPLIES SPLIT | 01 000 000 110 1000 610 | | 50.25 |
| 1QF6-FRRW-CQTV | 12/22/2025 | ELEM-03252 | OFFICE SUPPLIES SPLIT | 01 000 000 120 1000 611 | | 117.26 |
| 1RQR-LW4L-F7XN | 12/22/2025 | ELEM-03239 | 55898C Filter, Replacement for Halsey Ta | 01 000 000 000 2600 611 | | 205.14 |
| 1RQR-LW4L-F7XN | 12/22/2025 | ELEM-03239 | KeFanta 3 Pack Heavy Duty Commercial Mop | 01 000 000 000 2600 611 | | 39.90 |
| 1RQR-LW4L-F7XN | 12/22/2025 | ELEM-03239 | Broan-NuTone RE70BN 70 CFM Bathroom Exha | 01 000 000 000 2600 611 | | 29.75 |
| 1RQR-LW4L-F7XN | 12/22/2025 | ELEM-03239 | Membrane Solutions 5 Micron 10"x2.5" Str | 01 000 000 000 2600 611 | | 32.98 |
| 1RQR-LW4L-F7XN | 12/22/2025 | ELEM-03239 | DISCOUNT | 01 000 000 000 2600 611 | | (2.00) |
| 1RY4-RDRK-JHLW | 12/22/2025 | ELEM-03266 | Himal Food Carrier Bag | 01 000 000 890 3300 611 | | 35.99 |
| 1RY4-RDRK-JHLW | 12/22/2025 | ELEM-03266 | Babyganics Toy Disinfectant Spray | 01 000 000 890 3300 611 | | 19.96 |
| 1V1Y-T7CV-TM9J | 12/22/2025 | ELEM-03173 | Brixwell SST5BS Speak Thru Brushed Stain | 03 000 000 000 4210 733 | | 42.85 |
| 1V1Y-T7CV-TM9J | 12/22/2025 | ELEM-03173 | SHIPPING | 03 000 000 000 4210 733 | | 11.03 |
| Check Number: 200847 | Check Type: Check | Check Date: 12/22/2025 | Vendor: AMAZONCAP | AMAZON CAPITAL SERVICES | Check Total: | 377.11 |
| <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> | |
| 1XG7-7N79-C141 | 12/22/2025 | ELEM-03260 | MEDIUM BINDER CLIPS | 01 000 000 000 2500 690 | 5.99 | |
| 1XG7-7N79-C141 | 12/22/2025 | ELEM-03260 | COMMERCIAL COFFEE FILTERS | 01 000 000 110 1000 610 | 34.74 | |
| 1XG7-7N79-C141 | 12/22/2025 | ELEM-03260 | COMMERCIAL COFFEE FILTERS | 01 000 000 120 1000 611 | 81.06 | |
| 1XKT-YK3W-4MNT | 12/22/2025 | ELEM-03259 | OFFICE SUPPLY SPLIT | 01 000 000 110 1000 610 | 30.26 | |
| 1XKT-YK3W-4MNT | 12/22/2025 | ELEM-03259 | OFFICE SUPPLY SPLIT | 01 000 000 120 1000 611 | 70.62 | |
| 1YNC-GMQ1-D91X | 12/22/2025 | ELEM-03249 | Hanging File Folders, 50 Pack Letter Siz | 01 000 000 000 2500 690 | 79.47 | |
| 1YNC-GMQ1-D91X | 12/22/2025 | ELEM-03249 | HERKKA Extra Capacity Legal Size Hanging | 01 000 000 000 2500 690 | 74.97 | |
| Check Number: 200848 | Check Type: Check | Check Date: 12/22/2025 | Vendor: BELLSHE | SHELLY BELL | Check Total: | 50.00 |
| <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> | |
| 20251222 | 12/22/2025 | POELEM-04186 | CELL PHONE REIMBURSEMENT - JAN 2026 | 01 000 000 000 2500 290 | 50.00 | |
| Check Number: 200849 | Check Type: Check | Check Date: 12/22/2025 | Vendor: BOBCATDIC | BOBCAT OF DICKINSON | Check Total: | 224.90 |
| <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> | |
| 13564 | 12/22/2025 | HS-02261 | spreader cover for toolcat | 01 000 000 000 2600 611 | 224.90 | |
| Check Number: 200850 | Check Type: Check | Check Date: 12/22/2025 | Vendor: BREWSTA | STACY BREW | Check Total: | 50.00 |
| <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> | |
| 20251222 | 12/22/2025 | POELEM-04180 | CELL PHONE REIMBURSEMENT - JAN 2026 | 01 000 000 000 2500 290 | 50.00 | |
| Check Number: 200851 | Check Type: Check | Check Date: 12/22/2025 | Vendor: CAPTURING | CAPTURING KIDS' HEARTS | Check Total: | 7,300.00 |
| <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> | |
| 82086 | 12/22/2025 | POELEM-04189 | PART OF CURRICULUM FOR CKH FROM PO ELEM- | 01 000 000 000 2210 300 | 7,300.00 | |
| Check Number: 200852 | Check Type: Check | Check Date: 12/22/2025 | Vendor: CITYAIR | CITY AIR MECHANICAL, INC | Check Total: | 1,862.16 |

Detail Check Register

Posted; Batch Description 3 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> |
|--|---------------------|------------------|---|--------------------------------|----------------------|
| 50805 | 12/22/2025 | POELEM-04157 | BIRD HOUSE FOUND TOILET WAS PLUGGED AND | 03 000 000 000 4210 610 | 1,862.16 |
| Check Number: 200853 Check Type: Check Check Date: 12/22/2025 Vendor: CITYOF CITY OF KILLDEER Check Total: 2,228.23 | | | | | |
| <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> |
| 20251222 | 12/22/2025 | POELEM-04173 | WATER PORTABLES | 01 000 000 000 2600 411 | 59.47 |
| 20251222 | 12/22/2025 | POELEM-04173 | WATER GRADE SCHOOL | 01 000 000 000 2600 411 | 321.62 |
| 20251222 | 12/22/2025 | POELEM-04173 | WATER GYM | 01 000 000 000 2600 411 | 68.90 |
| 20251222 | 12/22/2025 | POELEM-04173 | WATER 1415 HIGH ST NW | 01 000 000 000 2600 411 | 401.82 |
| 20251222 | 12/22/2025 | POELEM-04173 | WATER 101 HIGH ST NW | 01 000 000 000 2600 411 | 179.42 |
| 20251222 | 12/22/2025 | POELEM-04173 | GARBAGE PORTABLES | 01 000 000 000 2600 421 | 57.00 |
| 20251222 | 12/22/2025 | POELEM-04173 | GARBAGE 101 HIGH ST NW | 01 000 000 000 2600 421 | 1,140.00 |
| Check Number: 200854 Check Type: Check Check Date: 12/22/2025 Vendor: COLE COLE PAPERS INC. Check Total: 808.08 | | | | | |
| <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> |
| 10660298 | 12/22/2025 | POELEM-04155 | CLAMP PLASTIC, ICE SCOOPS | 01 000 000 000 2600 611 | 244.01 |
| 10660298 | 12/22/2025 | POELEM-04155 | MULTI-SURFACE CLEANER, VAC BAG | 01 000 000 000 2600 611 | 245.05 |
| 10660298 | 12/22/2025 | POELEM-04155 | STD CAP PLEAT | 01 000 000 000 2600 611 | 319.02 |
| Check Number: 200855 Check Type: Check Check Date: 12/22/2025 Vendor: COLUMNSOFT COLUMN SOFTWARE PBC Check Total: 289.56 | | | | | |
| <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> |
| 633CEF61-0051 | 12/22/2025 | POELEM-04170 | BOARD MEETING 12.10.25 | 01 000 000 000 2500 540 | 243.20 |
| 633CEF61-0051 | 12/22/2025 | POELEM-04170 | BOARD MEETING 12.17.25 | 01 000 000 000 2500 540 | 46.36 |
| Check Number: 200856 Check Type: Check Check Date: 12/22/2025 Vendor: COMFORTINN COMFORT INN & SUITES Check Total: 110.00 | | | | | |
| <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> |
| 79750367 | 12/22/2025 | POELEM-04163 | HOTEL STAY MANDAN | 01 000 000 310 1000 580 | 110.00 |
| Check Number: 200857 Check Type: Check Check Date: 12/22/2025 Vendor: COOKAND ANDREW COOK Check Total: 50.00 | | | | | |
| <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> |
| 20251222 | 12/22/2025 | POELEM-04178 | CELL PHONE REIMBURSEMENT - JAN 2026 | 01 000 000 120 1000 290 | 50.00 |
| Check Number: 200858 Check Type: Check Check Date: 12/22/2025 Vendor: DAKOCOMM DAKOTA COMMERCIAL RUGS Check Total: 394.50 | | | | | |
| <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> |
| L16616 | 12/22/2025 | POELEM-04169 | BRUSHS, MOPS | 01 000 000 000 2600 435 | 152.30 |
| L16616 | 12/22/2025 | POELEM-04169 | BRUSHS, MOPS, MATS | 01 000 000 000 2600 435 | 242.20 |
| Check Number: 200859 Check Type: Check Check Date: 12/22/2025 Vendor: DIAZKER KERRY DIAZ Check Total: 50.00 | | | | | |
| <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> |
| 20251222 | 12/22/2025 | POELEM-04179 | CELL PHONE REIMBURSEMENT - JAN 2026 | 01 000 000 000 2500 290 | 50.00 |
| Check Number: 200860 Check Type: Check Check Date: 12/22/2025 Vendor: ENERGYTECH ENERGY TECH SYSTEMS, INC. Check Total: 77.00 | | | | | |
| <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> |
| 37780 | 12/22/2025 | POELEM-04161 | SHELLY FOUND AHU-#1 WHICH SERVES | 01 000 000 000 2600 450 | 77.00 |

Detail Check Register

Posted; Batch Description 3 Records Selected; Fund Number 01, 03, 04

Checking Account: 1

Fund 01

UNDER F

| 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> |
| 200861 | Check | 12/22/2025 | EVERSUITES | EVERSPRING SUITES-BISMARCK ND | 1,199.50 |
| 20251222 | 12/22/2025 | HS-02265 | hotel rooms | 01 000 000 420 3400 890 | 1,199.50 |
| 200862 | Check | 12/22/2025 | GRIFLAC | LACEY GRIFFITHS | 50.00 |
| 20251222 | 12/22/2025 | POELEM-04184 | CELL PHONE REIMBURSEMENT - JAN 2026 | 01 000 000 000 2500 290 | 50.00 |
| 200863 | Check | 12/22/2025 | HOTLUNCH | HOT LUNCH ACCOUNT | 446.00 |
| 20251222 | 12/22/2025 | POELEM-04172 | MILK REIMBURSEMENT FOR DEC 2025 | 01 000 000 110 1000 610 | 202.00 |
| 20251222 | 12/22/2025 | POELEM-04172 | MILK REIMBURSEMENT FOR DEC 2025 | 01 000 000 120 1000 611 | 244.00 |
| 200864 | Check | 12/22/2025 | JAYMAR | JAYMAR BUSINESS FORMS, INC. | 171.02 |
| 065665 | 12/22/2025 | POELEM-04160 | W2'S AND 1099'2 FOR 2025 | 01 000 000 000 2500 690 | 171.02 |
| 200865 | Check | 12/22/2025 | JEPSJAN | JANELL JEPSON | 50.00 |
| 20251222 | 12/22/2025 | POELEM-04181 | CELL PHONE REIMBURSEMENT - JAN 2026 | 01 000 000 000 2500 290 | 50.00 |
| 200866 | Check | 12/22/2025 | KLYM | JESSICA KLYM | 50.00 |
| 20251222 | 12/22/2025 | POELEM-04185 | CELL PHONE REIMBURSEMENT - JAN 2026 | 01 000 000 000 2500 290 | 50.00 |
| 200867 | Check | 12/22/2025 | NATLBUS | NATIONAL BUS SALES | 277,320.00 |
| 121825-01-AE | 12/22/2025 | POELEM-04166 | final payment for new activity bus 2026 | 01 000 000 000 2700 732 | 277,320.00 |
| 200868 | Check | 12/22/2025 | NATLBUS | NATIONAL BUS SALES | 35,000.00 |
| 20251222 | 12/22/2025 | POELEM-04167 | TIER 4 GRAPHICS FOR 2026 ULTRA COACHLINE | 01 000 000 000 2700 732 | 35,000.00 |
| 200869 | Check | 12/22/2025 | PRAIRIEAU | PRAIRIE AUTO PARTS | 145.23 |
| 20251222 | 12/22/2025 | POELEM-04168 | BELT TOOL SET | 01 000 000 000 2600 611 | 44.99 |
| 20251222 | 12/22/2025 | POELEM-04168 | BELT TOOL SET | 01 000 000 000 2600 611 | (44.99) |
| 20251222 | 12/22/2025 | POELEM-04168 | BEAM WIPER BLADE | 01 000 000 000 2700 611 | 21.64 |
| 20251222 | 12/22/2025 | POELEM-04168 | ROT T6 5W40 | 01 000 000 000 2700 671 | 74.97 |
| 20251222 | 12/22/2025 | POELEM-04168 | SERPENTINE BELT | 01 000 000 000 2700 673 | 48.62 |
| 200870 | Check | 12/22/2025 | QUADIENT2 | QUADIENT FINANCE USA, INC. | 46.11 |
| 20251222 | 12/22/2025 | POELEM-04164 | POSTAGE FEES | 01 000 000 000 2500 431 | 46.11 |

Detail Check Register

Posted; Batch Description 3 Records Selected; 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> |
| 200871 | Check | 12/22/2025 | RUDYS | RUDY'S LOCK AND KEY | 50.00 |
| 1970 | 12/22/2025 | POELEM-04165 | M KEYS PER SHELLY | 01 000 000 000 2600 450 | 50.00 |
| 200872 | Check | 12/22/2025 | SIMMJEF | JEFF SIMMONS | 50.00 |
| 20251222 | 12/22/2025 | POELEM-04176 | CELL PHONE REIMBURSEMENT - JAN 2026 | 01 000 000 000 2321 290 | 50.00 |
| 200873 | Check | 12/22/2025 | SMART | SMART COMPUTERS | 2,749.00 |
| 17-50679 | 12/22/2025 | ELEM-03164 | Classroom Touch Screen | 01 000 000 120 1000 611 | 2,599.00 |
| 17-50679 | 12/22/2025 | ELEM-03164 | Document Camera | 01 000 000 120 1000 611 | 150.00 |
| 200874 | Check | 12/22/2025 | SYNNMAR | MARK SYNNES | 50.00 |
| 20251222 | 12/22/2025 | POELEM-04187 | CELL PHONE REIMBURSEMENT - JAN 2026 | 01 000 000 000 2500 290 | 50.00 |
| 200875 | Check | 12/22/2025 | USBANK | US BANK | 98,025.00 |
| 3092128 | 12/22/2025 | POELEM-04156 | INTEREST GENERAL OBLIGATION SCHOOL BUILD | 04 000 000 000 6100 830 | 64,150.00 |
| 3092128 | 12/22/2025 | POELEM-04156 | INTEREST GENERAL OBLIGATION SCHOOL BUILD | 04 000 000 000 6100 830 | 33,875.00 |
| 200876 | Check | 12/22/2025 | VERIZON | VERIZON BUSINESS | 200.20 |
| 20251222 | 12/22/2025 | POELEM-04159 | BUS TABLETS FOR NOV 2025 | 01 000 000 000 2700 530 | 200.20 |
| 200877 | Check | 12/22/2025 | WALKNICK | NICHOLAS WALKER | 50.00 |
| 20251222-0001 | 12/22/2025 | POELEM-04188 | CELL PHONE REIMBURSEMENT - JAN 2026 | 01 000 000 410 3400 890 | 25.00 |
| 20251222-0001 | 12/22/2025 | POELEM-04188 | CELL PHONE REIMBURSEMENT - JAN 2026 | 01 000 000 420 3400 890 | 25.00 |
| 200878 | Check | 12/22/2025 | WALLAJEN | JENNI WALLACE | 50.00 |
| 20251222 | 12/22/2025 | POELEM-04182 | CELL PHONE REIMBURSEMENT - JAN 2026 | 01 000 000 000 2500 290 | 50.00 |
| 200879 | Check | 12/22/2025 | WESTHEATIN | WESTERN HEATING & AIR LLC | 302.50 |
| 347861 | 12/22/2025 | POELEM-04154 | WORKED ON TWO DOOR FREEZER IN CAFETERIA. | 01 000 000 000 2600 450 | 302.50 |
| 200880 | Check | 12/22/2025 | WILZBRA | BRADY WILZ | 50.00 |
| 20251222 | 12/22/2025 | POELEM-04177 | CELL PHONE REIMBURSEMENT - JAN 2026 | 01 000 000 140 1000 290 | 50.00 |

Detail Check Register

Posted; Batch Description 3 Records Selected; Fund Number 01, 03, 04

Checking Account: 1

Fund 01

| Check Number: | Check Type: | Check Date: | Vendor: | | Check Total: |
|-----------------------|---------------------|------------------|--|--------------------------------|----------------------|
| 200881 | Check | 12/22/2025 | ZASTRHO | RHONDA ZASTOUPIL | 50.00 |
| <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> |
| 20251222 | 12/22/2025 | POELEM-04183 | CELL PHONE REIMBURSEMENT - JAN 2026 | 01 000 000 000 2500 290 | 50.00 |
| 200882 | Check | 12/22/2025 | VISA | VISA | 3,083.54 |
| <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> |
| 20251222 | 12/22/2025 | POELEM-04174 | bus was bus 423 | 01 000 000 000 2700 611 | 28.00 |
| 20251222-0001 | 12/22/2025 | POELEM-04148 | PAYPAL SHOPIFY FRAUD CHARGE. WILL BE REI | 01 000 000 000 2500 690 | 6.68 |
| 20251222-0002 | 12/22/2025 | POELEM-04147 | clasic rock hits flute | 01 000 000 140 1000 612 | 4.99 |
| 20251222-0002 | 12/22/2025 | POELEM-04147 | a merry holiday medley | 01 000 000 140 1000 612 | 39.20 |
| 20251222-0003 | 12/22/2025 | HS-02229 | Groceries for culinary arts for the Than | 01 000 000 340 1000 611 | 227.93 |
| 20251222-0007 | 12/22/2025 | HS-02224 | VacPak-It VMC20F Floor Model Chamber Vac | 01 000 000 310 1000 731 | 2,099.00 |
| 20251222-0007 | 12/22/2025 | HS-02224 | shipping | 01 000 000 310 1000 731 | 55.00 |
| 20251222-0008 | 12/22/2025 | HS-02228 | Quill Brand® Commercial 4 File Drawers L | 01 000 000 255 1000 611 | 609.99 |
| 20251222-0008 | 12/22/2025 | HS-02228 | shipping | 01 000 000 255 1000 618 | 12.75 |
| 200883 | Check | 12/22/2025 | VISA | VISA | 4,130.69 |
| <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> |
| 20251222-0012 | 12/22/2025 | POELEM-04150 | MICROTEL STAY IN FARGO | 01 000 000 120 2410 580 | 119.35 |
| 20251222-0013 | 12/22/2025 | POELEM-04149 | REGISTER NEW TRAILER | 01 000 000 000 2600 730 | 44.00 |
| 20251222-0013 | 12/22/2025 | POELEM-04149 | TRANSPORTATION GAS | 01 000 000 000 2700 626 | 80.67 |
| 20251222-0013 | 12/22/2025 | POELEM-04149 | TRANSPORTATION GAS | 01 000 000 000 2700 626 | 68.57 |
| 20251222-0014 | 12/22/2025 | ELEM-03183 | Books for the elementary library | 01 000 000 000 2222 642 | 750.14 |
| 20251222-0017 | 12/22/2025 | ELEM-03095 | Graco Pack and Play | 01 000 000 890 3300 611 | 128.00 |
| 20251222-0017 | 12/22/2025 | ELEM-03095 | Small Garbage Can | 01 000 000 890 3300 611 | 9.87 |
| 20251222-0017 | 12/22/2025 | ELEM-03095 | Tide Free and Gentle | 01 000 000 890 3300 611 | 15.94 |
| 20251222-0017 | 12/22/2025 | ELEM-03095 | Great Value Dishwasher Pacs | 01 000 000 890 3300 611 | 13.94 |
| 20251222-0017 | 12/22/2025 | ELEM-03095 | Fruit Snacks | 01 000 000 890 3300 611 | 8.74 |
| 20251222-0017 | 12/22/2025 | ELEM-03095 | Fruit and Yogurt Snacks | 01 000 000 890 3300 611 | 14.34 |
| 20251222-0017 | 12/22/2025 | ELEM-03095 | Yogurt Pouches | 01 000 000 890 3300 611 | 16.24 |
| 20251222-0017 | 12/22/2025 | ELEM-03095 | Cheese Puffs | 01 000 000 890 3300 611 | 11.88 |
| 20251222-0018 | 12/22/2025 | ELEM-03137 | Any Jig or Reel CD | 01 000 000 120 1000 612 | 15.00 |
| 20251222-0018 | 12/22/2025 | ELEM-03137 | All-American Partner Songs Book/CD | 01 000 000 120 1000 612 | 59.99 |
| 20251222-0018 | 12/22/2025 | ELEM-03137 | Portraits of America Book/CD | 01 000 000 120 1000 612 | 59.99 |
| 20251222-0018 | 12/22/2025 | ELEM-03137 | Songs of Peace Book/CD | 01 000 000 120 1000 612 | 30.00 |
| 20251222-0018 | 12/22/2025 | ELEM-03137 | American Essentials Book/CD | 01 000 000 120 1000 612 | 44.95 |
| 20251222-0018 | 12/22/2025 | ELEM-03137 | shipping | 01 000 000 120 1000 618 | 20.95 |
| 20251222-0020 | 12/22/2025 | ELEM-03138 | Penguin ornaments | 01 000 000 120 1000 611 | 43.95 |
| 20251222-0020 | 12/22/2025 | ELEM-03138 | Penguin hanging | 01 000 000 120 1000 611 | 16.99 |
| 20251222-0020 | 12/22/2025 | ELEM-03138 | Sidewalk signs | 01 000 000 120 1000 611 | 10.97 |
| 20251222-0020 | 12/22/2025 | ELEM-03138 | Penguin | 01 000 000 120 1000 611 | 47.99 |
| 20251222-0020 | 12/22/2025 | ELEM-03138 | penguin ornaments | 01 000 000 120 1000 611 | 49.95 |

Detail Check Register

Posted; Batch Description 3 Records Selected; Fund Number 01, 03, 04

| Checking Account: | | Fund 01 | | | |
|--------------------------|------------|----------------|---|-------------------------|----------|
| 20251222-0020 | 12/22/2025 | ELEM-03138 | shipping | 01 000 000 120 1000 618 | 19.99 |
| 20251222-0021 | 12/22/2025 | ELEM-03173 | Window Mounted System Level 3 Ballistic | 03 000 000 000 4210 733 | 2,028.54 |
| 20251222-0022 | 12/22/2025 | ELEM-03177 | Ready Rosie - 1 year | 01 000 000 800 3300 611 | 399.75 |

*Denotes Expensed Invoice Item

Checking Account ID: 1

Total without Voids: 449,162.05

C. Business Manager Reports

a. Financial Reports

| Account Number | Account Description | Budget | Expended During Month | Expenditures to Date | Balance at EOM |
|-------------------------|--------------------------------------|-------------------|-----------------------|----------------------|-------------------|
| 01 | GENERAL FUND | | | | |
| 2210 | CURRICULUM IMPROVEMENT | | | | |
| 01 000 000 000 2210 110 | SALARIES | 71,674.00 | 5,972.84 | 24,005.27 | 47,668.73 |
| 01 000 000 000 2210 210 | HEALTH INSURANCE | 9,321.24 | 776.78 | 3,107.12 | 6,214.12 |
| 01 000 000 000 2210 220 | FICA | 6,196.11 | 516.34 | 2,065.36 | 4,130.75 |
| 01 000 000 000 2210 230 | TFFR | 16,165.53 | 1,347.14 | 5,388.56 | 10,776.97 |
| 01 000 000 000 2210 300 | PROFESSIONAL SERVICES | 80,000.00 | 7,845.00 | 8,318.96 | 71,681.04 |
| 01 000 000 000 2210 430 | CONTRACTS | 2,000.00 | 0.00 | 2,000.00 | 0.00 |
| 01 000 000 000 2210 580 | TRAVEL | 12,000.00 | 0.00 | 0.00 | 12,000.00 |
| 01 000 000 000 2210 611 | SUPPLIES | 1,000.00 | 0.00 | 0.00 | 1,000.00 |
| 01 000 000 000 2210 730 | EQUIPMENT | 0.00 | 0.00 | 0.00 | 0.00 |
| 01 000 000 000 2210 890 | OTHER | 1,000.00 | 0.00 | 0.00 | 1,000.00 |
| 2210 | CURRICULUM IMPROVEMENT | 199,356.88 | 16,458.10 | 44,885.27 | 154,471.61 |
| 2213 | WELLNESS | | | | |
| 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 | 451.09 | 0.00 | 0.00 | 451.09 |
| 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 | 2,500.00 | 0.00 | 0.00 | 2,500.00 |
| 2213 | WELLNESS | 10,354.09 | 0.00 | 0.00 | 10,354.09 |
| 2222 | LIBRARY | | | | |
| 01 000 000 000 2222 110 | SALARIES | 58,000.00 | 4,833.34 | 19,333.36 | 38,666.64 |
| 01 000 000 000 2222 130 | SUBS/AIDES | 5,000.00 | 0.00 | 0.00 | 5,000.00 |
| 01 000 000 000 2222 210 | HEALTH INSURANCE | 9,321.24 | 776.78 | 3,107.12 | 6,214.12 |
| 01 000 000 000 2222 220 | FICA | 5,150.07 | 358.62 | 1,434.48 | 3,715.59 |
| 01 000 000 000 2222 230 | TFFR | 13,081.52 | 1,090.14 | 4,360.56 | 8,720.96 |
| 01 000 000 000 2222 430 | CONTRACTS | 2,500.00 | 0.00 | 2,738.37 | (238.37) |
| 01 000 000 000 2222 580 | TRAVEL | 100.00 | 0.00 | 0.00 | 100.00 |
| 01 000 000 000 2222 611 | SUPPLIES | 3,500.00 | 0.00 | 1,183.28 | 2,316.72 |
| 01 000 000 000 2222 618 | FREIGHT | 250.00 | 0.00 | 323.53 | (73.53) |
| 01 000 000 000 2222 641 | BOOKS-H.S. | 0.00 | 0.00 | 0.00 | 0.00 |
| 01 000 000 000 2222 642 | BOOKS-ELEM | 2,500.00 | 750.14 | 2,038.54 | 461.46 |
| 01 000 000 000 2222 650 | PERIODICALS | 200.00 | 0.00 | 0.00 | 200.00 |
| 01 000 000 000 2222 670 | SOFTWARE | 500.00 | 0.00 | 500.00 | 0.00 |
| 01 000 000 000 2222 730 | EQUIPMENT | 1,000.00 | 0.00 | 0.00 | 1,000.00 |
| 2222 | LIBRARY | 101,102.83 | 7,809.02 | 35,019.24 | 66,083.59 |
| 2225 | COMPUTER-ASSISTED INSTRUCTION | | | | |
| 01 000 000 000 2225 490 | TECHNOLOGY SERVICES | 109,928.00 | 7,394.00 | 43,298.59 | 66,629.41 |
| 2225 | COMPUTER-ASSISTED INSTRUCTION | 109,928.00 | 7,394.00 | 43,298.59 | 66,629.41 |
| 2310 | BOARD OF EDUCATION | | | | |
| 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 | 2,677.50 | 0.00 | 870.06 | 1,807.44 |
| 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 | 20,000.00 | 0.00 | 14,808.70 | 5,191.30 |
| 01 000 000 000 2310 290 | OTHER EMPLOYEE BENEFITS | 35,000.00 | 243.11 | 14,125.67 | 20,874.33 |
| 01 000 000 000 2310 300 | PURCHASED SERVICES | 5,000.00 | 0.00 | 2,540.00 | 2,460.00 |
| 01 000 000 000 2310 310 | BOARD SALARY | 35,000.00 | 0.00 | 175.00 | 34,825.00 |
| 01 000 000 000 2310 580 | TRAVEL | 5,000.00 | 0.00 | 132.00 | 4,868.00 |
| 01 000 000 000 2310 610 | SUPPLIES | 0.00 | 0.00 | 0.00 | 0.00 |
| 01 000 000 000 2310 650 | PERIODICALS | 0.00 | 0.00 | 0.00 | 0.00 |
| 01 000 000 000 2310 730 | EQUIPMENT | 2,400.00 | 2,400.00 | 2,400.00 | 0.00 |
| 01 000 000 000 2310 810 | DUES & FEES | 26,000.00 | 0.00 | 29,957.00 | (3,957.00) |
| 01 000 000 000 2310 890 | CONSOLIDATION | 0.00 | 0.00 | 0.00 | 0.00 |
| 2310 | BOARD OF EDUCATION | 132,577.50 | 2,643.11 | 65,008.43 | 67,569.07 |
| 2321 | SUPERINTENDENT'S OFFICE | | | | |
| 01 000 000 000 2321 110 | SALARIES-SUPERINTENDENT | 156,588.20 | 12,045.26 | 72,271.56 | 84,316.64 |
| 01 000 000 000 2321 120 | SALARIES-SECRETARY | 0.00 | 0.00 | 0.00 | 0.00 |
| 01 000 000 000 2321 210 | HEALTH INSURANCE | 22,533.12 | 1,877.76 | 11,266.56 | 11,266.56 |
| 01 000 000 000 2321 220 | FICA | 11,979.00 | 899.86 | 5,413.38 | 6,565.62 |
| 01 000 000 000 2321 230 | TFFR | 32,600.73 | 2,716.74 | 16,300.44 | 16,300.29 |
| 01 000 000 000 2321 290 | OTHER EMPLOYEE BENEFITS | 7,000.00 | 383.34 | 2,350.04 | 4,649.96 |
| 01 000 000 000 2321 580 | TRAVEL | 6,000.00 | (554.92) | 1,181.82 | 4,818.18 |
| 01 000 000 000 2321 670 | SOFTWARE | 0.00 | 0.00 | 0.00 | 0.00 |

| Account Number | Account Description | Budget | Expended During Month | Expenditures to Date | Balance at EOM |
|--------------------------------|------------------------------|--------------|-----------------------|----------------------|----------------|
| 01 000 000 000 2321 730 | EQUIPMENT | 2,500.00 | 2,500.00 | 2,500.00 | 0.00 |
| 01 000 000 000 2321 810 | DUES & FEES | 3,000.00 | 275.00 | 2,760.00 | 240.00 |
| 2321 SUPERINTENDENT'S OFFICE | | 242,201.05 | 20,143.04 | 114,043.80 | 128,157.25 |
| 2500 BUSINESS OFFICE | | | | | |
| 01 000 000 000 2500 120 | Salaries | 203,134.65 | 15,911.25 | 105,457.05 | 97,677.60 |
| 01 000 000 000 2500 210 | HEALTH INSURANCE | 41,175.60 | 3,431.32 | 21,131.65 | 20,043.95 |
| 01 000 000 000 2500 220 | FICA | 16,965.95 | 1,337.96 | 8,741.17 | 8,224.78 |
| 01 000 000 000 2500 230 | PERS | 30,753.29 | 2,497.53 | 16,048.56 | 14,704.73 |
| 01 000 000 000 2500 290 | OTHER EMPLOYEE BENEFITS | 5,000.00 | 450.00 | 2,367.81 | 2,632.19 |
| 01 000 000 000 2500 330 | PROFESSIONAL SERVICES | 50,000.00 | 11,408.75 | 15,107.50 | 34,892.50 |
| 01 000 000 000 2500 430 | CONTRACTS | 3,500.00 | 280.20 | 1,345.28 | 2,154.72 |
| 01 000 000 000 2500 431 | POSTAGE METER | 5,500.00 | 46.11 | 1,906.79 | 3,593.21 |
| 01 000 000 000 2500 521 | PROPERTY INSURANCE | 80,000.00 | 6.00 | 78,385.00 | 1,615.00 |
| 01 000 000 000 2500 522 | LIABILITY INSURANCE | 5,500.00 | 0.00 | 5,362.00 | 138.00 |
| 01 000 000 000 2500 532 | POSTAGE | 5,000.00 | 0.00 | 2,268.30 | 2,731.70 |
| 01 000 000 000 2500 540 | LEGALS-ADS | 7,000.00 | 289.56 | 3,157.97 | 3,842.03 |
| 01 000 000 000 2500 550 | PRINTING & BINDING | 500.00 | 0.00 | 0.00 | 500.00 |
| 01 000 000 000 2500 580 | TRAVEL | 2,500.00 | 0.00 | 430.40 | 2,069.60 |
| 01 000 000 000 2500 618 | FREIGHT | 200.00 | 0.00 | 46.59 | 153.41 |
| 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 | 15,000.00 | 0.00 | 0.00 | 15,000.00 |
| 01 000 000 000 2500 690 | MISC SUPPLIES | 7,000.00 | 511.10 | 2,274.56 | 4,725.44 |
| 01 000 000 000 2500 730 | EQUIPMENT | 0.00 | 683.57 | 683.57 | (683.57) |
| 01 000 000 000 2500 810 | DUES & FEES | 10,000.00 | 316.15 | 2,546.78 | 7,453.22 |
| 01 000 000 000 2500 830 | INTEREST | 0.00 | 0.00 | 0.00 | 0.00 |
| 2500 BUSINESS OFFICE | | 488,929.49 | 37,169.50 | 267,260.98 | 221,668.51 |
| 2600 M & O OF PLANT | | | | | |
| 01 000 000 000 2600 120 | SALARIES | 318,383.11 | 26,613.61 | 157,384.08 | 160,999.03 |
| 01 000 000 000 2600 121 | PART TIME SALARY | 40,096.69 | 0.00 | 20,455.67 | 19,641.02 |
| 01 000 000 000 2600 210 | HEALTH INSURANCE | 55,927.44 | 4,272.29 | 27,990.67 | 27,936.77 |
| 01 000 000 000 2600 220 | FICA | 24,583.03 | 2,142.63 | 14,124.74 | 10,458.29 |
| 01 000 000 000 2600 230 | PERS | 52,351.81 | 3,330.32 | 22,615.25 | 29,736.56 |
| 01 000 000 000 2600 411 | WATER/SEWER | 32,000.00 | 1,031.23 | 24,387.68 | 7,612.32 |
| 01 000 000 000 2600 421 | GARBAGE | 20,000.00 | 1,197.00 | 7,258.00 | 12,742.00 |
| 01 000 000 000 2600 431 | FIRE EXTINGUISHERS | 5,000.00 | 0.00 | 1,775.00 | 3,225.00 |
| 01 000 000 000 2600 432 | PEST CONTROL | 1,500.00 | 0.00 | 0.00 | 1,500.00 |
| 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 | 735.00 | 24,265.00 |
| 01 000 000 000 2600 435 | OTHER CONTRACTS | 17,000.00 | 8,806.60 | 15,364.66 | 1,635.34 |
| 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 | 3,299.05 | 50,715.68 | 49,284.32 |
| 01 000 000 000 2600 531 | TELEPHONE | 24,000.00 | 1,698.42 | 12,256.33 | 11,743.67 |
| 01 000 000 000 2600 611 | SUPPLIES | 125,000.00 | 4,108.01 | 64,903.17 | 60,096.83 |
| 01 000 000 000 2600 618 | FREIGHT | 4,000.00 | 0.00 | 337.83 | 3,662.17 |
| 01 000 000 000 2600 621 | ELECTRICITY | 225,000.00 | 17,738.86 | 116,779.75 | 108,220.25 |
| 01 000 000 000 2600 622 | NATURAL GAS | 75,000.00 | 6,997.24 | 25,331.96 | 49,668.04 |
| 01 000 000 000 2600 626 | GAS-MAINTENANCE | 3,000.00 | 188.70 | 2,007.25 | 992.75 |
| 01 000 000 000 2600 627 | DIESEL | 2,500.00 | 112.23 | 757.78 | 1,742.22 |
| 01 000 000 000 2600 730 | EQUIPMENT | 51,000.00 | 44.00 | 57,947.69 | (6,947.69) |
| 2600 M & O OF PLANT | | 1,205,342.08 | 81,580.19 | 623,128.19 | 582,213.89 |
| 2700 TRANSPORTATION | | | | | |
| 01 000 000 000 2700 110 | SALARIES--TRANSPORTATION DIR | 9,889.43 | 1,050.00 | 5,976.52 | 3,912.91 |
| 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 | 262,571.79 | 27,877.11 | 108,940.55 | 153,631.24 |
| 01 000 000 000 2700 122 | SUB SALARY | 5,000.00 | 2,262.75 | 4,231.50 | 768.50 |
| 01 000 000 000 2700 210 | HEALTH INSURANCE | 0.00 | 0.00 | 0.00 | 0.00 |
| 01 000 000 000 2700 220 | FICA | 21,225.78 | 2,386.04 | 9,227.08 | 11,998.70 |
| 01 000 000 000 2700 230 | PERS | 14,900.60 | 1,842.38 | 7,232.91 | 7,667.69 |
| 01 000 000 000 2700 290 | OTHER EMPLOYEE BENEFITS | 1,000.00 | 0.00 | 100.00 | 900.00 |
| 01 000 000 000 2700 330 | OTHER PROFESSIONAL SERVICES | 5,500.00 | 0.00 | 4,875.00 | 625.00 |
| 01 000 000 000 2700 390 | PHYSICALS | 4,000.00 | 0.00 | 1,400.00 | 2,600.00 |
| 01 000 000 000 2700 431 | TWO WAY RADIO | 0.00 | 0.00 | 0.00 | 0.00 |
| 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 | 18,000.00 | 0.00 | 0.00 | 18,000.00 |
| 01 000 000 000 2700 520 | INSURANCE | 20,000.00 | 0.00 | 17,264.00 | 2,736.00 |
| 01 000 000 000 2700 530 | COMMUNICATIONS | 3,000.00 | 200.20 | 988.10 | 2,011.90 |
| 01 000 000 000 2700 580 | TRAVEL | 2,000.00 | 819.40 | 928.95 | 1,071.05 |
| 01 000 000 000 2700 611 | SUPPLIES | 4,000.00 | 77.61 | 1,381.58 | 2,618.42 |
| 01 000 000 000 2700 626 | GASOLINE | 10,000.00 | 475.69 | 2,761.87 | 7,238.13 |
| 01 000 000 000 2700 627 | DIESEL | 100,000.00 | 8,139.04 | 34,271.50 | 65,728.50 |

| Account Number | Account Description | Budget | Expended During Month | Expenditures to Date | Balance at EOM |
|-------------------------|---------------------------------------|--------------|-----------------------|----------------------|----------------|
| 01 000 000 000 2700 670 | SOFTWARE | 14,390.00 | 0.00 | 14,390.00 | 0.00 |
| 01 000 000 000 2700 671 | OIL AND GREASE | 7,000.00 | 180.97 | 3,499.69 | 3,500.31 |
| 01 000 000 000 2700 672 | TIRES AND TUBES | 10,000.00 | 0.00 | 2,247.55 | 7,752.45 |
| 01 000 000 000 2700 673 | REPAIRS | 200,000.00 | 2,670.38 | 117,107.64 | 82,892.36 |
| 01 000 000 000 2700 730 | EQUIPMENT | 15,328.00 | 0.00 | 21,599.47 | (6,271.47) |
| 01 000 000 000 2700 732 | VEHICLE REPLACEMENT | 346,650.00 | 312,320.00 | 381,650.00 | (35,000.00) |
| 2700 | TRANSPORTATION | 1,075,455.60 | 360,301.57 | 740,073.91 | 335,381.69 |
| 6300 | TRANSFERS TO OTHER FUNDS | | | | |
| 01 000 000 000 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 |
| 6320 | TRANSFER TO SPECIAL RESERVE | | | | |
| 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 |
| 6330 | TRANSFER TO CAPITAL PROJECTS | | | | |
| 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 |
| 6350 | TRANSFER TO FOOD SERVICE | | | | |
| 01 000 000 000 6350 920 | TRANSFER OF FUNDS TO FOOD SERVICE | 250,000.00 | 0.00 | 250,000.00 | 0.00 |
| 6350 | TRANSFER TO FOOD SERVICE | 250,000.00 | 0.00 | 250,000.00 | 0.00 |
| 6360 | TRANSFER TO STUDENT ACTIVITY | | | | |
| 01 000 000 000 6360 920 | TRANSFER OF FUNDS STUDENT ACTIVITY | 50,000.00 | 0.00 | 0.00 | 50,000.00 |
| 6360 | TRANSFER TO STUDENT ACTIVITY | 50,000.00 | 0.00 | 0.00 | 50,000.00 |
| 000 | UNDISTRIBUTED EXPENDITURES | 3,865,247.52 | 533,498.53 | 2,182,718.41 | 1,682,529.11 |
| 1000 | INSTRUCTION | | | | |
| 01 000 000 110 1000 110 | SALARIES | 185,710.00 | 15,475.82 | 61,903.28 | 123,806.72 |
| 01 000 000 110 1000 130 | SUBS/AIDES | 7,425.00 | 0.00 | 283.50 | 7,141.50 |
| 01 000 000 110 1000 210 | HEALTH INSURANCE | 34,641.00 | 2,886.78 | 11,547.12 | 23,093.88 |
| 01 000 000 110 1000 220 | FICA | 14,919.89 | 1,182.90 | 4,753.31 | 10,166.58 |
| 01 000 000 110 1000 230 | TFFR | 41,885.68 | 3,490.48 | 14,006.36 | 27,879.32 |
| 01 000 000 110 1000 290 | OTHER EMPLOYEE BENEFITS | 0.00 | 0.00 | 0.00 | 0.00 |
| 01 000 000 110 1000 430 | CONTRACTS | 2,500.00 | 0.00 | 580.00 | 1,920.00 |
| 01 000 000 110 1000 610 | SUPPLIES | 17,500.00 | 553.77 | 11,704.00 | 5,796.00 |
| 01 000 000 110 1000 618 | FREIGHT | 500.00 | 0.00 | 850.87 | (350.87) |
| 01 000 000 110 1000 640 | BOOKS | 22,000.00 | 0.00 | 2,962.81 | 19,037.19 |
| 01 000 000 110 1000 670 | SOFTWARE | 2,500.00 | 0.00 | 2,016.65 | 483.35 |
| 01 000 000 110 1000 730 | EQUIPMENT | 0.00 | 0.00 | 0.00 | 0.00 |
| 01 000 000 110 1000 810 | DUES & FEES | 500.00 | 0.00 | 451.88 | 48.12 |
| 1000 | INSTRUCTION | 330,081.57 | 23,589.75 | 111,059.78 | 219,021.79 |
| 110 | KINDERGARTEN | 330,081.57 | 23,589.75 | 111,059.78 | 219,021.79 |
| 1000 | INSTRUCTION | | | | |
| 01 000 000 120 1000 110 | SALARIES | 1,280,170.65 | 103,186.10 | 414,352.87 | 865,817.78 |
| 01 000 000 120 1000 130 | SUBS/AIDES | 193,882.80 | 6,891.30 | 69,956.86 | 123,925.94 |
| 01 000 000 120 1000 210 | HEALTH INSURANCE | 246,995.21 | 21,217.79 | 85,673.82 | 161,321.39 |
| 01 000 000 120 1000 220 | FICA | 105,919.49 | 8,732.96 | 32,578.75 | 73,340.74 |
| 01 000 000 120 1000 230 | TFFR | 288,106.60 | 24,055.74 | 100,398.47 | 187,708.13 |
| 01 000 000 120 1000 290 | OTHER EMPLOYEE BENEFITS | 600.00 | 50.00 | 350.00 | 250.00 |
| 01 000 000 120 1000 430 | CONTRACTS | 37,551.00 | 0.00 | 3,335.00 | 34,216.00 |
| 01 000 000 120 1000 560 | TUITION TO LEA'S IN STATE | 12,000.00 | 0.00 | 597.48 | 11,402.52 |
| 01 000 000 120 1000 580 | TRAVEL | 4,000.00 | 0.00 | 486.20 | 3,513.80 |
| 01 000 000 120 1000 611 | SUPPLIES | 110,000.00 | 4,070.82 | 76,940.42 | 33,059.58 |
| 01 000 000 120 1000 612 | MUSIC SUPPLIES | 2,500.00 | 209.93 | 841.14 | 1,658.86 |
| 01 000 000 120 1000 618 | FREIGHT | 1,200.00 | 40.94 | 1,019.95 | 180.05 |
| 01 000 000 120 1000 640 | BOOKS | 149,000.00 | 0.00 | 7,903.22 | 141,096.78 |
| 01 000 000 120 1000 670 | SOFTWARE | 15,000.00 | 0.00 | 10,502.65 | 4,497.35 |
| 01 000 000 120 1000 730 | EQUIPMENT | 63,500.00 | 0.00 | 25,284.75 | 38,215.25 |
| 01 000 000 120 1000 810 | DUES & FEES | 3,000.00 | 0.00 | 2,688.94 | 311.06 |
| 1000 | INSTRUCTION | 2,513,425.75 | 168,455.58 | 832,910.52 | 1,680,515.23 |
| 2410 | OFFICE OF PRINCIPAL SERVICES | | | | |
| 01 000 000 120 2410 110 | SALARIES | 96,105.61 | 8,008.80 | 32,035.20 | 64,070.41 |
| 01 000 000 120 2410 120 | SALARIES-SECRETARY | 76,902.59 | 6,325.84 | 36,858.95 | 40,043.64 |
| 01 000 000 120 2410 210 | HEALTH INSURANCE | 41,175.60 | 4,941.90 | 20,414.92 | 20,760.68 |
| 01 000 000 120 2410 220 | FICA | 14,661.31 | 1,195.23 | 5,723.74 | 8,937.57 |
| 01 000 000 120 2410 230 | TFFR | 48,890.62 | 2,834.91 | 12,820.03 | 36,070.59 |
| 01 000 000 120 2410 430 | CONTRACTS | 250.00 | 0.00 | 0.00 | 250.00 |

| Account Number | Account Description | Budget | Expended During Month | Expenditures to Date | Balance at EOM |
|-------------------------|------------------------------|--------------|-----------------------|----------------------|----------------|
| 01 000 000 120 2410 580 | TRAVEL | 1,000.00 | 119.35 | 119.35 | 880.65 |
| 01 000 000 120 2410 611 | SUPPLIES | 500.00 | 0.00 | 0.00 | 500.00 |
| 01 000 000 120 2410 618 | FREIGHT | 100.00 | 0.00 | 0.00 | 100.00 |
| 01 000 000 120 2410 670 | SOFTWARE | 100.00 | 0.00 | 0.00 | 100.00 |
| 01 000 000 120 2410 730 | EQUIPMENT | 0.00 | 0.00 | 0.00 | 0.00 |
| 01 000 000 120 2410 810 | DUES & FEES | 1,500.00 | 0.00 | 924.00 | 576.00 |
| 2410 | OFFICE OF PRINCIPAL SERVICES | 281,185.73 | 23,426.03 | 108,896.19 | 172,289.54 |
| 120 | ELEMENTARY | 2,794,611.48 | 191,881.61 | 941,806.71 | 1,852,804.77 |
| 1000 | INSTRUCTION | | | | |
| 01 000 000 130 1000 110 | SALARIES | 441,155.10 | 21,176.30 | 84,705.20 | 356,449.90 |
| 01 000 000 130 1000 130 | SUBS/AIDES | 74,250.00 | 8,367.45 | 54,782.69 | 19,467.31 |
| 01 000 000 130 1000 210 | HEALTH INSURANCE | 93,210.73 | 4,520.34 | 17,770.64 | 75,440.09 |
| 01 000 000 130 1000 220 | FICA | 42,566.02 | 2,265.20 | 10,644.48 | 31,921.54 |
| 01 000 000 130 1000 230 | TFFR | 91,969.10 | 5,044.42 | 20,172.92 | 71,796.18 |
| 01 000 000 130 1000 290 | OTHER EMPLOYEE BENEFITS | 4,772.61 | 203.90 | 815.60 | 3,957.01 |
| 01 000 000 130 1000 430 | CONTRACTS | 5,000.00 | 0.00 | 1,087.50 | 3,912.50 |
| 01 000 000 130 1000 580 | TRAVEL | 750.00 | 0.00 | 0.00 | 750.00 |
| 01 000 000 130 1000 611 | SUPPLIES | 16,000.00 | 688.19 | 14,436.52 | 1,563.48 |
| 01 000 000 130 1000 618 | FREIGHT | 1,000.00 | 0.00 | 292.86 | 707.14 |
| 01 000 000 130 1000 640 | BOOKS | 6,000.00 | 0.00 | 6,112.53 | (112.53) |
| 01 000 000 130 1000 670 | SOFTWARE | 4,000.00 | 0.00 | 4,182.57 | (182.57) |
| 01 000 000 130 1000 730 | EQUIPMENT | 2,400.00 | 0.00 | 0.00 | 2,400.00 |
| 01 000 000 130 1000 810 | DUES & FEES | 1,200.00 | 0.00 | 1,097.28 | 102.72 |
| 1000 | INSTRUCTION | 784,273.56 | 42,265.80 | 216,100.79 | 568,172.77 |
| 130 | MIDDLE/JUNIOR HIGH | 784,273.56 | 42,265.80 | 216,100.79 | 568,172.77 |
| 1000 | INSTRUCTION | | | | |
| 01 000 000 140 1000 110 | SALARIES | 784,042.50 | 56,959.38 | 227,837.52 | 556,204.98 |
| 01 000 000 140 1000 130 | SUBS/AIDES | 151,500.00 | 14,483.98 | 50,979.94 | 100,520.06 |
| 01 000 000 140 1000 210 | HEALTH INSURANCE | 164,808.31 | 11,272.88 | 44,470.12 | 120,338.19 |
| 01 000 000 140 1000 220 | FICA | 73,993.46 | 5,406.13 | 15,363.10 | 58,630.36 |
| 01 000 000 140 1000 230 | TFFR | 175,580.58 | 14,308.45 | 56,667.53 | 118,913.05 |
| 01 000 000 140 1000 290 | OTHER EMPLOYEE BENEFITS | 4,772.61 | 253.90 | 1,165.60 | 3,607.01 |
| 01 000 000 140 1000 430 | CONTRACTS | 10,000.00 | 0.00 | 2,247.50 | 7,752.50 |
| 01 000 000 140 1000 442 | RENTAL-DRIVERS ED | 3,000.00 | 0.00 | 0.00 | 3,000.00 |
| 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 | 75,000.00 | 0.00 | 14,957.86 | 60,042.14 |
| 01 000 000 140 1000 580 | TRAVEL | 2,000.00 | 49.00 | 1,346.11 | 653.89 |
| 01 000 000 140 1000 611 | SUPPLIES | 45,000.00 | 605.94 | 33,653.49 | 11,346.51 |
| 01 000 000 140 1000 612 | MUSIC SUPPLIES | 5,000.00 | 44.19 | 1,141.18 | 3,858.82 |
| 01 000 000 140 1000 614 | ART SUPPLIES | 0.00 | 0.00 | 0.00 | 0.00 |
| 01 000 000 140 1000 618 | FREIGHT | 1,000.00 | 0.00 | 242.84 | 757.16 |
| 01 000 000 140 1000 626 | MISC DRIVERS ED SUPPLIES | 2,000.00 | 0.00 | 1,100.15 | 899.85 |
| 01 000 000 140 1000 640 | BOOKS | 10,000.00 | 0.00 | 10,344.04 | (344.04) |
| 01 000 000 140 1000 670 | SOFTWARE | 20,000.00 | 0.00 | 12,371.22 | 7,628.78 |
| 01 000 000 140 1000 730 | EQUIPMENT | 35,000.00 | 0.00 | 33,744.75 | 1,255.25 |
| 01 000 000 140 1000 731 | CARL PERKINS EQUIPMENT | 0.00 | 0.00 | 0.00 | 0.00 |
| 01 000 000 140 1000 733 | RACTC EQUIPMENT | 0.00 | 0.00 | 0.00 | 0.00 |
| 01 000 000 140 1000 810 | DUES & FEES | 2,000.00 | 0.00 | 1,751.03 | 248.97 |
| 1000 | INSTRUCTION | 1,564,897.46 | 103,383.85 | 509,383.98 | 1,055,513.48 |
| 2410 | OFFICE OF PRINCIPAL SERVICES | | | | |
| 01 000 000 140 2410 110 | SALARIES | 82,950.00 | 6,912.50 | 27,650.00 | 55,300.00 |
| 01 000 000 140 2410 120 | SALARIES-SECRETARY | 58,344.03 | 5,662.25 | 29,559.36 | 28,784.67 |
| 01 000 000 140 2410 210 | HEALTH INSURANCE | 37,447.10 | 3,629.52 | 14,777.01 | 22,670.09 |
| 01 000 000 140 2410 220 | FICA | 11,949.91 | 1,055.81 | 4,771.69 | 7,178.22 |
| 01 000 000 140 2410 230 | TFFR/PERS | 30,928.30 | 2,434.32 | 10,785.88 | 20,142.42 |
| 01 000 000 140 2410 430 | CONTRACTS | 1,000.00 | 0.00 | 533.00 | 467.00 |
| 01 000 000 140 2410 580 | TRAVEL | 1,500.00 | 0.00 | 0.00 | 1,500.00 |
| 01 000 000 140 2410 611 | SUPPLIES | 1,000.00 | 0.00 | 60.64 | 939.36 |
| 01 000 000 140 2410 618 | FREIGHT | 100.00 | 0.00 | 7.25 | 92.75 |
| 01 000 000 140 2410 670 | SOFTWARE | 0.00 | 0.00 | 0.00 | 0.00 |
| 01 000 000 140 2410 730 | EQUIPMENT | 0.00 | 0.00 | 0.00 | 0.00 |
| 01 000 000 140 2410 810 | DUES & FEES | 5,000.00 | 0.00 | 3,884.00 | 1,116.00 |
| 2410 | OFFICE OF PRINCIPAL SERVICES | 230,219.34 | 19,694.40 | 92,028.83 | 138,190.51 |
| 140 | HIGH SCHOOL | 1,795,116.80 | 123,078.25 | 601,412.81 | 1,193,703.99 |
| 2835 | HEALTH SERVICES | | | | |
| 01 000 000 200 2835 120 | NON-CERTIFIED SALARY | 38,707.20 | 3,139.90 | 18,116.14 | 20,591.06 |
| 01 000 000 200 2835 210 | HEALTH INSURANCE | 9,321.24 | 1,035.70 | 3,624.95 | 5,696.29 |
| 01 000 000 200 2835 220 | FICA | 3,674.18 | 325.99 | 1,673.01 | 2,001.17 |

| Account Number | Account Description | Budget | Expended During Month | Expenditures to Date | Balance at EOM |
|------------------------------------|-------------------------------|--------------|-----------------------|----------------------|----------------|
| 01 000 000 200 2835 230 | TFFR | 6,293.79 | 524.50 | 2,966.63 | 3,327.16 |
| 01 000 000 200 2835 610 | SUPPLIES | 3,000.00 | 0.00 | 1,291.64 | 1,708.36 |
| 01 000 000 200 2835 810 | DUES & FEES | 3,000.00 | 900.00 | 5,089.00 | (2,089.00) |
| 2835 HEALTH SERVICES | | 63,996.41 | 5,926.09 | 32,761.37 | 31,235.04 |
| 2900 OTHER SUPPORT SERVICES | | | | | |
| 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 | 14,131.00 | 14,369.00 |
| 01 000 000 200 2900 594 | FOSTER CARE | 0.00 | 0.00 | 0.00 | 0.00 |
| 2900 OTHER SUPPORT SERVICES | | 28,500.00 | 0.00 | 14,131.00 | 14,369.00 |
| 200 SPECIAL PROGRAMS | | 92,496.41 | 5,926.09 | 46,892.37 | 45,604.04 |
| 1000 INSTRUCTION | | | | | |
| 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 | 23,434.95 | 1,269.68 | 4,866.71 | 18,568.24 |
| 01 000 000 205 1000 210 | HEALTH INSURANCE | 9,321.24 | 517.85 | 1,812.47 | 7,508.77 |
| 01 000 000 205 1000 220 | FICA | 2,505.85 | 136.74 | 510.91 | 1,994.94 |
| 01 000 000 205 1000 230 | PERS | 3,810.52 | 290.63 | 1,085.97 | 2,724.55 |
| 1000 INSTRUCTION | | 39,072.56 | 2,214.90 | 8,276.06 | 30,796.50 |
| 205 PRESCHOOL SPECIAL EDUCATION | | 39,072.56 | 2,214.90 | 8,276.06 | 30,796.50 |
| 1000 INSTRUCTION | | | | | |
| 01 000 000 255 1000 110 | SALARIES | 231,315.00 | 15,122.08 | 60,488.32 | 170,826.68 |
| 01 000 000 255 1000 130 | SUBS/AIDES | 400,701.78 | 49,154.98 | 196,500.33 | 204,201.45 |
| 01 000 000 255 1000 210 | HEALTH INSURANCE | 193,102.08 | 23,600.80 | 85,874.82 | 107,227.26 |
| 01 000 000 255 1000 220 | FICA | 58,586.41 | 6,114.71 | 23,780.91 | 34,805.50 |
| 01 000 000 255 1000 230 | TFFR | 112,236.75 | 10,616.60 | 42,584.34 | 69,652.41 |
| 01 000 000 255 1000 290 | OTHER EMPLOYEE BENEFITS | 3,467.89 | 385.32 | 1,541.28 | 1,926.61 |
| 01 000 000 255 1000 430 | REPAIR & MAINTENANCE SERVICES | 182,340.00 | 21,552.34 | 66,014.38 | 116,325.62 |
| 01 000 000 255 1000 580 | TRAVEL | 9,300.00 | 943.12 | 1,801.90 | 7,498.10 |
| 01 000 000 255 1000 611 | SUPPLIES | 5,500.00 | 957.84 | 2,961.80 | 2,538.20 |
| 01 000 000 255 1000 618 | FREIGHT | 1,000.00 | 12.75 | 1,002.51 | (2.51) |
| 01 000 000 255 1000 640 | BOOKS | 14,100.00 | 0.00 | 10,182.00 | 3,918.00 |
| 01 000 000 255 1000 730 | EQUIPMENT | 1,500.00 | 0.00 | 27.78 | 1,472.22 |
| 01 000 000 255 1000 810 | DUES & FEES | 1,600.00 | 0.00 | 185.00 | 1,415.00 |
| 1000 INSTRUCTION | | 1,214,749.91 | 128,460.54 | 492,945.37 | 721,804.54 |
| 255 SCHOOL-AGED SPECIAL EDUCATION | | 1,214,749.91 | 128,460.54 | 492,945.37 | 721,804.54 |
| 1000 INSTRUCTION | | | | | |
| 01 000 000 310 1000 110 | SALARIES | 145,174.00 | 14,147.82 | 74,636.92 | 70,537.08 |
| 01 000 000 310 1000 130 | SUBS/AIDES | 2,000.00 | 577.50 | 4,042.50 | (2,042.50) |
| 01 000 000 310 1000 210 | HEALTH INSURANCE | 18,642.48 | 1,553.56 | 9,321.36 | 9,321.12 |
| 01 000 000 310 1000 220 | FICA | 11,818.87 | 1,181.59 | 6,349.68 | 5,469.19 |
| 01 000 000 310 1000 230 | TFFR | 32,743.01 | 3,190.94 | 16,833.84 | 15,909.17 |
| 01 000 000 310 1000 430 | CONTRACTS | 0.00 | 0.00 | 0.00 | 0.00 |
| 01 000 000 310 1000 580 | TRAVEL | 15,000.00 | 2,519.70 | 9,663.06 | 5,336.94 |
| 01 000 000 310 1000 611 | SUPPLIES | 15,000.00 | 1,624.51 | 8,517.80 | 6,482.20 |
| 01 000 000 310 1000 618 | FREIGHT | 1,000.00 | 0.00 | 84.97 | 915.03 |
| 01 000 000 310 1000 640 | BOOKS | 200.00 | 0.00 | 0.00 | 200.00 |
| 01 000 000 310 1000 670 | SOFTWARE | 250.00 | 0.00 | 288.00 | (38.00) |
| 01 000 000 310 1000 730 | EQUIPMENT | 0.00 | 0.00 | 0.00 | 0.00 |
| 01 000 000 310 1000 731 | CARL PERKINS EQUIPMENT | 20,049.00 | 2,154.00 | 16,830.31 | 3,218.69 |
| 1000 INSTRUCTION | | 261,877.36 | 26,949.62 | 146,568.44 | 115,308.92 |
| 310 AGRICULTURE | | 261,877.36 | 26,949.62 | 146,568.44 | 115,308.92 |
| 1000 INSTRUCTION | | | | | |
| 01 000 000 340 1000 110 | SALARIES | 54,800.00 | 4,566.66 | 18,266.64 | 36,533.36 |
| 01 000 000 340 1000 130 | SUBS/AIDES | 1,000.00 | 0.00 | 0.00 | 1,000.00 |
| 01 000 000 340 1000 210 | HEALTH INSURANCE | 9,321.24 | 776.78 | 3,107.12 | 6,214.12 |
| 01 000 000 340 1000 220 | FICA | 4,192.20 | 345.01 | 1,322.65 | 2,869.55 |
| 01 000 000 340 1000 230 | TFFR | 12,359.78 | 1,029.98 | 4,119.92 | 8,239.86 |
| 01 000 000 340 1000 430 | CONTRACTS | 0.00 | 0.00 | 0.00 | 0.00 |
| 01 000 000 340 1000 580 | TRAVEL | 500.00 | 0.00 | 0.00 | 500.00 |
| 01 000 000 340 1000 611 | SUPPLIES | 5,000.00 | 1,045.12 | 2,865.99 | 2,134.01 |
| 01 000 000 340 1000 618 | FREIGHT | 500.00 | 0.00 | 487.49 | 12.51 |
| 01 000 000 340 1000 640 | BOOKS | 0.00 | 0.00 | 4,198.56 | (4,198.56) |
| 01 000 000 340 1000 670 | SOFTWARE | 0.00 | 0.00 | 0.00 | 0.00 |
| 01 000 000 340 1000 730 | EQUIPMENT | 0.00 | 0.00 | 0.00 | 0.00 |
| 01 000 000 340 1000 731 | CARL PERKINS EQUIPMENT | 18,500.00 | 0.00 | 19,939.92 | (1,439.92) |
| 1000 INSTRUCTION | | 106,173.22 | 7,763.55 | 54,308.29 | 51,864.93 |

| Account Number | Account Description | Budget | Expended During Month | Expenditures to Date | Balance at EOM |
|-------------------------|---|------------|-----------------------|----------------------|----------------|
| 340 | FAMILY AND CONSUMER SCIENCE | 106,173.22 | 7,763.55 | 54,308.29 | 51,864.93 |
| 3400 | STUDENT ACTIVITIES | | | | |
| 01 000 000 410 3400 110 | SALARIES-STUDENT ACTIVITY | 81,410.14 | 26,159.24 | 34,450.86 | 46,959.28 |
| 01 000 000 410 3400 220 | FICA | 6,227.88 | 2,001.19 | 2,635.49 | 3,592.39 |
| 01 000 000 410 3400 230 | TFFR | 13,890.10 | 4,936.96 | 5,807.67 | 8,082.43 |
| 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 | 5,000.00 | 25.00 | 175.00 | 4,825.00 |
| 3400 | STUDENT ACTIVITIES | 106,528.12 | 33,122.39 | 43,069.02 | 63,459.10 |
| 410 | STUDENT ACTIVITIES | 106,528.12 | 33,122.39 | 43,069.02 | 63,459.10 |
| 3400 | STUDENT ACTIVITIES | | | | |
| 01 000 000 420 3400 110 | SALARIES-ATHLETIC | 285,856.71 | 29,718.65 | 137,053.35 | 148,803.36 |
| 01 000 000 420 3400 210 | HEALTH INSURANCE | 9,008.01 | 750.68 | 3,624.16 | 5,383.85 |
| 01 000 000 420 3400 220 | FICA | 21,868.04 | 2,278.21 | 10,551.02 | 11,317.02 |
| 01 000 000 420 3400 230 | TFFR | 53,603.87 | 4,283.33 | 23,437.37 | 30,166.50 |
| 01 000 000 420 3400 430 | REPAIRS | 0.00 | 0.00 | 0.00 | 0.00 |
| 01 000 000 420 3400 580 | TRAVEL | 8,000.00 | 0.00 | 0.00 | 8,000.00 |
| 01 000 000 420 3400 890 | OTHER | 65,000.00 | 11,269.90 | 46,721.98 | 18,278.02 |
| 3400 | STUDENT ACTIVITIES | 443,336.63 | 48,300.77 | 221,387.88 | 221,948.75 |
| 420 | ATHLETICS | 443,336.63 | 48,300.77 | 221,387.88 | 221,948.75 |
| 3300 | COMMUNITY SERVICES/PRE-K & DAYCARE | | | | |
| 01 000 000 800 3300 110 | PRE SCHOOL SALARIES | 74,220.46 | 6,185.04 | 24,740.16 | 49,480.30 |
| 01 000 000 800 3300 130 | PRESCHOOL SUBS/AIDES | 23,434.95 | 3,595.95 | 17,192.06 | 6,242.89 |
| 01 000 000 800 3300 210 | PRESCHOOL HEALTH INSURANCE | 21,576.81 | 2,940.67 | 10,858.15 | 10,718.66 |
| 01 000 000 800 3300 220 | PRESCHOOL FICA | 8,652.49 | 872.01 | 3,587.21 | 5,065.28 |
| 01 000 000 800 3300 230 | PRESCHOOL TFFR/PERS | 20,550.46 | 2,015.48 | 8,133.93 | 12,416.53 |
| 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 | 100.00 | 0.00 | 0.00 | 100.00 |
| 01 000 000 800 3300 611 | PRESCHOOL SUPPLIES | 2,500.00 | 476.37 | 2,560.48 | (60.48) |
| 01 000 000 800 3300 618 | PRESCHOOL FREIGHT | 150.00 | 0.00 | 103.98 | 46.02 |
| 01 000 000 800 3300 640 | PRESCHOOL BOOKS | 1,200.00 | 0.00 | 0.00 | 1,200.00 |
| 01 000 000 800 3300 670 | PRESCHOOL SOFTWARE | 0.00 | 0.00 | 0.00 | 0.00 |
| 01 000 000 800 3300 730 | PRE SCHOOL EQUIPMENT | 0.00 | 0.00 | 0.00 | 0.00 |
| 01 000 000 800 3300 800 | PRESCHOOL Dues, Membership, Registration | 200.00 | 0.00 | 0.00 | 200.00 |
| 3300 | COMMUNITY SERVICES/PRE-K & DAYCARE | 152,585.17 | 16,085.52 | 67,175.97 | 85,409.20 |
| 800 | COMMUNITY SERVICES | 152,585.17 | 16,085.52 | 67,175.97 | 85,409.20 |
| 3300 | COMMUNITY SERVICES/PRE-K & DAYCARE | | | | |
| 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 | 183,270.03 | 18,165.85 | 84,238.79 | 99,031.24 |
| 01 000 000 890 3300 210 | DAYCARE HEALTH INSURANCE | 65,248.68 | 6,732.06 | 22,526.50 | 42,722.18 |
| 01 000 000 890 3300 220 | DAYCARE FICA | 18,298.61 | 1,718.25 | 7,626.54 | 10,672.07 |
| 01 000 000 890 3300 230 | DAYCARE PERS | 29,799.71 | 2,905.43 | 12,308.46 | 17,491.25 |
| 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 |
| 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 | 274.90 | 2,142.27 | 2,857.73 |
| 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 | 1,000.00 | 0.00 | 170.95 | 829.05 |
| 3300 | COMMUNITY SERVICES/PRE-K & DAYCARE | 302,717.03 | 29,796.49 | 129,013.51 | 173,703.52 |
| 890 | DAYCARE | 302,717.03 | 29,796.49 | 129,013.51 | 173,703.52 |
| 3100 | FOOD SERVICES | | | | |
| 01 000 000 910 3100 120 | SALARIES | 0.00 | (1,613.75) | 23,351.13 | (23,351.13) |
| 01 000 000 910 3100 210 | HEALTH INSURANCE | 0.00 | 0.00 | 6,473.14 | (6,473.14) |
| 01 000 000 910 3100 220 | FICA | 0.00 | (123.46) | 1,969.87 | (1,969.87) |
| 01 000 000 910 3100 230 | PERS | 0.00 | (260.47) | 3,548.95 | (3,548.95) |
| 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 | (1,997.68) | 35,343.09 | (35,343.09) |

| Account Number | Account Description | Budget | Expended During Month | Expenditures to Date | Balance at EOM |
|------------------------------|------------------------|---------------|-----------------------|----------------------|----------------|
| 910 | FOOD SERVICES | 0.00 | (1,997.68) | 35,343.09 | (35,343.09) |
| 1000 | INSTRUCTION | | | | |
| 01 068 000 261 1000 110 2025 | SALARIES | 156,550.00 | 10,357.40 | 43,190.48 | 113,359.52 |
| 01 068 000 261 1000 210 2025 | HEALTH INSURANCE | 34,641.00 | 2,886.78 | 11,547.12 | 23,093.88 |
| 01 068 000 261 1000 220 2025 | FICA | 11,976.08 | 759.46 | 3,172.54 | 8,803.54 |
| 01 068 000 261 1000 230 2025 | TFFR | 35,259.92 | 2,336.06 | 9,741.39 | 25,518.53 |
| 01 068 000 261 1000 300 2024 | PURCHASED SERVICES | 0.00 | 0.00 | 2,116.00 | (2,116.00) |
| 01 068 000 261 1000 300 2025 | PURCHASED SERVICES | 24,034.00 | 0.00 | 24,034.00 | 0.00 |
| 1000 | INSTRUCTION | 262,461.00 | 16,339.70 | 93,801.53 | 168,659.47 |
| 261 | TITLE I PROGRAMS | 262,461.00 | 16,339.70 | 93,801.53 | 168,659.47 |
| 1000 | INSTRUCTION | | | | |
| 01 082 000 298 1000 300 2023 | PURCHASED SERVICES | 0.00 | 0.00 | 0.00 | 0.00 |
| 01 082 000 298 1000 300 2024 | PURCHASED SERVICES | 0.00 | 0.00 | 0.00 | 0.00 |
| 01 082 000 298 1000 580 2023 | TRAVEL | 0.00 | 0.00 | 0.00 | 0.00 |
| 01 082 000 298 1000 810 2023 | DUES & FEES | 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 | | | | |
| 01 089 040 298 1000 730 | EQUIPMENT | 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 | | | | |
| 01 095 000 342 1000 300 | PURCHASED SERVICES | 0.00 | 0.00 | 0.00 | 0.00 |
| 1000 | INSTRUCTION | 0.00 | 0.00 | 0.00 | 0.00 |
| 342 | CONSUMER & HOMEMAKING | 0.00 | 0.00 | 0.00 | 0.00 |
| 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 | | | | |
| 01 120 020 298 1000 640 | SUPPLIES | 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 | 38,685.89 | 3,223.30 | 12,893.20 | 25,792.69 |
| 01 200 000 298 1000 210 | HEALTH INSURANCE | 6,386.91 | 722.88 | 2,891.52 | 3,495.39 |
| 01 200 000 298 1000 220 | FICA | 3,203.28 | 249.18 | 967.45 | 2,235.83 |
| 01 200 000 298 1000 230 | TFFR | 8,723.92 | 726.96 | 2,907.84 | 5,816.08 |
| 01 200 000 298 1000 300 | PURCHASED SERVICES | 0.00 | 0.00 | 0.00 | 0.00 |
| 01 200 000 298 1000 610 | SUPPLIES | 3,000.00 | 0.00 | 0.00 | 3,000.00 |
| 1000 | INSTRUCTION | 60,000.00 | 4,922.32 | 19,660.01 | 40,339.99 |
| 298 | OTHER FEDERAL PROGRAMS | 60,000.00 | 4,922.32 | 19,660.01 | 40,339.99 |
| 01 | GENERAL FUND | 12,611,328.34 | 1,232,198.15 | 5,411,540.04 | 7,199,788.30 |

Expenditure Report by Function Killdeer School
 Regular; Processing Month 12/2025; Fund Number 01, 02, 03, 04

| 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 |
|-------------------------|---|--------------|-----------------------|----------------------|----------------|
| 03 | CAPITAL PROJECTS | | | | |
| 1000 | INSTRUCTION | | | | |
| 03 000 000 000 1000 700 | PROPERTY | 0.00 | 0.00 | 0.00 | 0.00 |
| 1000 | INSTRUCTION | 0.00 | 0.00 | 0.00 | 0.00 |
| 2513 | RECEIVING & DISBURSING FUNDS | | | | |
| 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 |
| 4100 | FACILITY ACQ (BUILDING/LAND) | | | | |
| 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 |
| 4210 | CONSTRUCTION SERVICE (BY STAF) | | | | |
| 03 000 000 000 4210 610 | MAINTENANCE AND FEES-STAFF HOUSING | 25,000.00 | 2,834.24 | 44,301.97 | (19,301.97) |
| 03 000 000 000 4210 611 | SUPPLIES | 0.00 | 0.00 | 0.00 | 0.00 |
| 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 | 0.00 | 0.00 | 0.00 | 0.00 |
| 03 000 000 000 4210 733 | FURNITURE & FIXTURES | 0.00 | 2,082.42 | 2,082.42 | (2,082.42) |
| 4210 | CONSTRUCTION SERVICE (BY STAF) | 25,000.00 | 4,916.66 | 46,384.39 | (21,384.39) |
| 4220 | CONST SERVICE (BY CONTRACTOR) | | | | |
| 03 000 000 000 4220 435 | CONSTRUCTION SERVICES | 3,814,774.47 | 14,364.00 | 3,135,640.30 | 679,134.17 |
| 4220 | CONST SERVICE (BY CONTRACTOR) | 3,814,774.47 | 14,364.00 | 3,135,640.30 | 679,134.17 |
| 6200 | SCHOOL CONST LOAN REPAYMENTS | | | | |
| 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 | 3,839,774.47 | 19,280.66 | 3,182,024.69 | 657,749.78 |
| 6200 | SCHOOL CONST LOAN REPAYMENTS | | | | |
| 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 | 3,839,774.47 | 19,280.66 | 3,182,024.69 | 657,749.78 |

| 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 SERVICES | 0.00 | 0.00 | 5,000.00 | (5,000.00) |
| 04 000 000 000 6100 810 | DUES & FEES | 0.00 | 0.00 | 500.00 | (500.00) |
| 04 000 000 000 6100 830 | INTEREST | 206,300.00 | 98,025.00 | 142,150.00 | 64,150.00 |
| 04 000 000 000 6100 910 | REDEMPTION OF PRINCIPAL | 970,000.00 | 0.00 | 410,000.00 | 560,000.00 |
| 6100 | DEBT SERVICE PAYMENTS | 1,176,300.00 | 98,025.00 | 557,650.00 | 618,650.00 |
| 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 | 1,176,300.00 | 98,025.00 | 557,650.00 | 618,650.00 |
| 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 | 1,176,300.00 | 98,025.00 | 557,650.00 | 618,650.00 |

Expenditure Report by Function Kildeer School
Regular; Processing Month 12/2025; Fund Number 01, 02, 03, 04

| Account Number | Account Description | Budget | Expended During Month | Expenditures to Date | Balance at EOM |
|----------------|---------------------|---------------|-----------------------|----------------------|----------------|
| Grand Total: | | 17,627,402.81 | 1,349,503.81 | 9,151,214.73 | 8,476,188.08 |

Regular; Processing Month 12/2025; 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 | 4,578,991.36 | 4,291.73 | 59,066.44 | 1.29 | 4,519,924.92 |
| 01 000 1220 | TELECOMMUNICATIONS | 12,500.00 | 0.00 | 0.00 | 0.00 | 12,500.00 |
| 01 000 1231 | HOMESTEAD TAX CREDIT | 2,000.00 | 0.00 | 0.00 | 0.00 | 2,000.00 |
| 01 000 1312 | TUITION FROM ND DISTRICTS | 275,000.00 | 0.00 | 3,787.19 | 1.38 | 271,212.81 |
| 01 000 1322 | TUITION--SPECIAL ED | 290,000.00 | 0.00 | 9,658.25 | 3.33 | 280,341.75 |
| 01 000 1510 | INTEREST EARNED | 200,000.00 | 7,876.78 | 82,945.29 | 41.47 | 117,054.71 |
| 01 000 1800 | PRE SCHOOL | 35,000.00 | 4,062.00 | 17,102.00 | 48.86 | 17,898.00 |
| 01 000 1801 | DAYCARE | 135,000.00 | 14,159.00 | 69,970.50 | 51.83 | 65,029.50 |
| 01 000 1950 | OIL ROYALTY | 100,000.00 | 11,201.61 | 56,856.65 | 56.86 | 43,143.35 |
| 01 000 1990 | MISC INCOME | 20,000.00 | 40.00 | 3,585.00 | 17.93 | 16,415.00 |
| Subtotal: REVENUE FROM LOCAL SOURCES | | 5,648,491.36 | 41,631.12 | 302,971.32 | 5.36 | 5,345,520.04 |
| 01 000 2210 | OIL & GAS PRODUCTION TAX | 2,400,000.00 | 154,052.65 | 1,154,159.84 | 48.09 | 1,245,840.16 |
| Subtotal: REVENUE FROM COUNTY SOURCES | | 2,400,000.00 | 154,052.65 | 1,154,159.84 | 48.09 | 1,245,840.16 |
| 01 000 3110 | STATE AID | 569,314.10 | 38,507.09 | 365,817.35 | 64.26 | 203,496.75 |
| 01 000 3130 | TRANSPORTATION AID | 258,416.73 | 20,673.33 | 196,396.71 | 76.00 | 62,020.02 |
| 01 000 3190 | Other Unrestricted State Revenue | 215,733.66 | 0.00 | 0.00 | 0.00 | 215,733.66 |
| 01 000 3310 | CTE INSTRUCTIONAL AID | 40,964.19 | 0.00 | 0.00 | 0.00 | 40,964.19 |
| 01 000 3340 | CTE-CONSUMER & HOME MAKING | 10,412.00 | 0.00 | 0.00 | 0.00 | 10,412.00 |
| 01 000 3910 | OTHER STATE INCOME | 0.00 | 0.00 | 1,000.00 | 0.00 | (1,000.00) |
| Subtotal: REVENUE FROM STATE SOURCES | | 1,094,840.68 | 59,180.42 | 563,214.06 | 51.44 | 531,626.62 |
| 01 000 4210 | TAYLOR GRAZING | 1,300.00 | 0.00 | 0.00 | 0.00 | 1,300.00 |
| 01 000 4220 | FLOOD CONTROL | 400,000.00 | 26,066.33 | 277,062.55 | 69.27 | 122,937.45 |
| 01 000 4490 | OTHER RESTRICTED FEDERAL AID | 13,512.64 | 0.00 | 0.00 | 0.00 | 13,512.64 |
| 01 000 4510 | TITLE I PROGRAM AID | 262,461.00 | 16,339.70 | 60,850.34 | 23.18 | 201,610.66 |
| 01 000 4545 | CARL PERKINS GRANT | 38,549.00 | 0.00 | 0.00 | 0.00 | 38,549.00 |
| 01 200 4590 | BEST IN CLASS GRANT | 60,000.00 | 0.00 | 18,000.00 | 30.00 | 42,000.00 |
| Subtotal: REVENUE FROM FEDERAL SOURCES | | 775,822.64 | 42,406.03 | 355,912.89 | 45.88 | 419,909.75 |
| Fund Total: | | 9,919,154.68 | 297,270.22 | 2,376,258.11 | 23.96 | 7,542,896.57 |

Regular; Processing Month 12/2025; 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 | 768,350.94 | 736.57 | 9,916.51 | 1.29 | 758,434.43 |
| 03 000 1540 | RENTAL INCOME SCHOOL HOUSING | 91,800.00 | 8,812.10 | 44,162.10 | 48.11 | 47,637.90 |
| Subtotal: REVENUE FROM LOCAL SOURCES | | 860,150.94 | 9,548.67 | 54,078.61 | 6.29 | 806,072.33 |
| Fund Total: | | 860,150.94 | 9,548.67 | 54,078.61 | 6.29 | 806,072.33 |

Regular; Processing Month 12/2025; 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 | 1,186,050.00 | 1,600.50 | 20,407.42 | 1.72 | 1,165,642.58 |
| | Subtotal: REVENUE FROM LOCAL SOURCES | 1,186,050.00 | 1,600.50 | 20,407.42 | 1.72 | 1,165,642.58 |
| | Fund Total: | 1,186,050.00 | 1,600.50 | 20,407.42 | 1.72 | 1,165,642.58 |

Revenue Summary Report

Processing Month: 12/2025
Regular; Processing Month 12/2025; 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: | 11,965,355.62 | 308,419.39 | 2,450,744.14 | 20.48 | 9,514,611.48 |

Balance Sheet - Combined

Period Ending: December 2025

Annual; Processing Month 12/2025; 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> |
|--|------------------------|------------------------|----------------------------|------------------------|---------------------|
| Total Assets and Deferred Outflows of Resources | | | | | |
| Current Assets | | | | | |
| 101 CASH IN BANK | 2,069,567.48 | 478,526.17 | 1,163,520.48 | 915,514.08 | 4,627,128.21 |
| 102 FLEX ACCOUNT | 14,312.83 | 0.00 | 0.00 | 0.00 | 14,312.83 |
| 110 DUE FROM OTHER FUNDS | 954.97 | 0.00 | 0.00 | 0.00 | 954.97 |
| 111 INVESTMENTS | 1,424,208.92 | 563,001.66 | 0.00 | 0.00 | 1,987,210.58 |
| 114 INTEREST REC ON INVESTMENTS | 700.00 | 400.00 | 0.00 | 0.00 | 1,100.00 |
| 121 TAXES RECEIVABLE | 155,887.74 | 0.00 | 25,982.26 | 51,968.35 | 233,838.35 |
| 141 INTERGOV ACCOUNTS RECEIVABLE | 132,071.27 | 0.00 | 0.00 | 0.00 | 132,071.27 |
| 153 ACCOUNTS RECEIVABLE | (131,665.14) | 0.00 | 0.00 | 0.00 | (131,665.14) |
| 181 PREPAID EXPENSE | 55,829.15 | 0.00 | 0.00 | 0.00 | 55,829.15 |
| Current Assets | 3,721,867.22 | 1,041,927.83 | 1,189,502.74 | 967,482.43 | 6,920,780.22 |
| Total Assets and Deferred Outflows of Resources | 3,721,867.22 | 1,041,927.83 | 1,189,502.74 | 967,482.43 | 6,920,780.22 |
| Total Liabilities, Deferred Inflows of Resources, and Fund Equity | | | | | |
| Current Liabilities | | | | | |
| 401 INTERFUND LOANS PAYABLE | 0.00 | 0.00 | 654,089.87 | 0.00 | 654,089.87 |
| 402 DUE TO OTHER FUNDS | 68.48 | 0.00 | 0.00 | 0.00 | 68.48 |
| 461 SALARIES-BENEFITS PAYABLE | 53,543.69 | 0.00 | 0.00 | 0.00 | 53,543.69 |
| 462 PAYFLEX PAYABLE | 3,664.20 | 0.00 | 0.00 | 0.00 | 3,664.20 |
| 472 FICA PAYABLE | 3,796.60 | 0.00 | 0.00 | 0.00 | 3,796.60 |
| 473 RETIREMENT PAYABLE | 101,359.66 | 0.00 | 0.00 | 0.00 | 101,359.66 |
| 474 INSURANCE PAYABLE | 6,852.10 | 0.00 | 0.00 | 0.00 | 6,852.10 |
| 475 FIT PAYABLE | 3,353.56 | 0.00 | 0.00 | 0.00 | 3,353.56 |
| 476 SIT PAYABLE | 3,438.00 | 0.00 | 0.00 | 0.00 | 3,438.00 |
| 477 TSA PAYABLE | 3,240.76 | 0.00 | 0.00 | 0.00 | 3,240.76 |
| 478 DUES PAYABLE | 2,114.54 | 0.00 | 0.00 | 0.00 | 2,114.54 |
| 479 FLEX PAYABLE | 15,048.86 | 0.00 | 0.00 | 0.00 | 15,048.86 |
| 480 STATE OF CO GARNISHMENT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 481 DEFERRED REVENUES | 142,556.88 | 0.00 | 23,734.71 | 47,274.58 | 213,566.17 |
| Current Liabilities | 339,037.33 | 0.00 | 677,824.58 | 47,274.58 | 1,064,136.49 |
| Fund Balance | | | | | |

Balance Sheet - Combined

Period Ending: December 2025

Annual; Processing Month 12/2025; 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> |
|--|------------------------|------------------------|----------------------------|------------------------|---------------------|
| 770 UNRESERVED FUND BALANCE | 3,382,829.89 | 1,041,927.83 | 511,678.16 | 920,207.85 | 5,856,643.73 |
| Fund Balance | 3,382,829.89 | 1,041,927.83 | 511,678.16 | 920,207.85 | 5,856,643.73 |
| Total Liabilities, Deferred Inflows of Resources, and Fund Equity | 3,721,867.22 | 1,041,927.83 | 1,189,502.74 | 967,482.43 | 6,920,780.22 |

Cash Receipt Listing by Received From
Posted; Entries to Include Entries with Amounts; Fund Number 01, 03, 04; Processing
Month 12/2025

| <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> |
|---|--|---------------------|-----------------------------------|--------------------------------|-------------------------------|---------------|
| 27370 | BRAVERA BRAVERA | 12/31/2025 | INTEREST EARNED | 01 000 1510 | INTEREST EARNED | 7,787.08 |
| 27370 | BRAVERA BRAVERA | 12/31/2025 | INTEREST EARNED | 01 000 1510 | INTEREST EARNED | 89.70 |
| BRAVERA BRAVERA Total: | | | | | | 7,876.78 |
| 27296 | CCCHC COAL COUNTRY COMMUNITY HEALTH CENTER | 12/12/2025 | OCT 2025 NURSING SERVICES | 01 000 000 200 2835 120 | NON-CERTIFIED SALARY | 42.85 |
| 27345 | CCCHC COAL COUNTRY COMMUNITY HEALTH CENTER | 12/30/2025 | NURSING SERVICES-NOV 2025 | 01 000 000 200 2835 120 | NON-CERTIFIED SALARY | 42.85 |
| CCCHC COAL COUNTRY COMMUNITY HEALTH CENTER Total: | | | | | | 85.70 |
| 27297 | CONOCO CONOCO PHILLIPS | 12/12/2025 | OIL ROYALTIES | 01 000 1950 | OIL ROYALTY | 245.36 |
| CONOCO CONOCO PHILLIPS Total: | | | | | | 245.36 |
| 27301 | CONTINENT CONTINENTAL RESOURCES | 12/12/2025 | OIL ROYALTIES | 01 000 1950 | OIL ROYALTY | 5,615.15 |
| 27346 | CONTINENT CONTINENTAL RESOURCES | 12/30/2025 | OIL ROYALTIES | 01 000 1950 | OIL ROYALTY | 5,341.10 |
| CONTINENT CONTINENTAL RESOURCES Total: | | | | | | 10,956.25 |
| 27307 | DAYCARE DAYCARE | 12/12/2025 | DAYCARE PMTS-ONLINE | 01 000 1801 | DAYCARE | 7,088.00 |
| 27344 | DAYCARE DAYCARE | 12/30/2025 | DAYCARE PMTS-CKS | 01 000 1801 | DAYCARE | 950.00 |
| 27355 | DAYCARE DAYCARE | 12/30/2025 | DAYCARE PMTS-ONLINE | 01 000 1801 | DAYCARE | 1,937.00 |
| DAYCARE DAYCARE Total: | | | | | | 9,975.00 |
| 27299 | DCI DCI CREDIT SERVICES INC | 12/12/2025 | GARNISHMENT DISCLOSURE STIPEND | 01 000 1990 | MISC INCOME | 40.00 |
| DCI DCI CREDIT SERVICES INC Total: | | | | | | 40.00 |
| 27298 | DPI DEPT OF PUBLIC INSTRUCTION | 12/12/2025 | TITLE I REIMBURSEMENT | 01 000 4510 | TITLE I PROGRAM AID | 16,339.70 |
| 27369 | DPI DEPT OF PUBLIC INSTRUCTION | 12/31/2025 | STATE AID & TRANSPORTATION-JAN | 01 000 3110 | STATE AID | 38,507.09 |
| 27369 | DPI DEPT OF PUBLIC INSTRUCTION | 12/31/2025 | STATE AID & TRANSPORTATION-JAN | 01 000 3130 | TRANSPORTATION AID | 20,673.33 |
| DPI DEPT OF PUBLIC INSTRUCTION Total: | | | | | | 75,520.12 |
| 27347 | DUNNCO DUNN COUNTY AUDITOR | 12/15/2025 | GENERAL, BLDG, BONDS | 01 000 1110 | GENERAL-DISTRICT PROPERTY TAX | 4,291.73 |
| 27347 | DUNNCO DUNN COUNTY AUDITOR | 12/15/2025 | GENERAL, BLDG, BONDS | 03 000 1161 | PROPERTY TAXES | 736.57 |

Cash Receipt Listing by Received From
Posted; Entries to Include Entries with Amounts; Fund Number 01, 03, 04; Processing
Month 12/2025

| <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> |
|--|---|---------------------|----------------------------------|--------------------------------|------------------------------|---------------|
| 27347 | DUNNCO DUNN COUNTY AUDITOR | 12/15/2025 | GENERAL, BLDG, BONDS | 04 000 1171 | SINKING AND INTEREST #2 | 1,600.50 |
| 27348 | DUNNCO DUNN COUNTY AUDITOR | 12/18/2025 | FLOOD CONTROL | 01 000 4220 | FLOOD CONTROL | 26,066.33 |
| DUNNCO DUNN COUNTY AUDITOR Total: | | | | | | 32,695.13 |
| 27300 | HOTLUNCH HOT LUNCH ACCOUNT | 12/12/2025 | NOV WAGE & BENEFIT REIMBURSEMENT | 01 000 000 910 3100 120 | SALARIES | 24,964.88 |
| 27300 | HOTLUNCH HOT LUNCH ACCOUNT | 12/12/2025 | NOV WAGE & BENEFIT REIMBURSEMENT | 01 000 000 910 3100 210 | HEALTH INSURANCE | 6,473.14 |
| 27300 | HOTLUNCH HOT LUNCH ACCOUNT | 12/12/2025 | NOV WAGE & BENEFIT REIMBURSEMENT | 01 000 000 910 3100 220 | FICA | 2,093.33 |
| 27300 | HOTLUNCH HOT LUNCH ACCOUNT | 12/12/2025 | NOV WAGE & BENEFIT REIMBURSEMENT | 01 000 000 910 3100 230 | PERS | 3,809.42 |
| HOTLUNCH HOT LUNCH ACCOUNT Total: | | | | | | 37,340.77 |
| 27306 | ISOLVED ISOLVED INC. | 12/10/2025 | COBRA PAYMENTS | 01 000 000 120 1000 210 | HEALTH INSURANCE | 859.87 |
| ISOLVED ISOLVED INC. Total: | | | | | | 859.87 |
| 27304 | NDHEALTH ND HEALTH AND HUMAN SERVICES | 12/03/2025 | CHILD CARE ASSISTANCE | 01 000 1801 | DAYCARE | 1,838.00 |
| 27305 | NDHEALTH ND HEALTH AND HUMAN SERVICES | 12/09/2025 | CHILD CARE ASSISTANCE | 01 000 1801 | DAYCARE | 674.00 |
| 27351 | NDHEALTH ND HEALTH AND HUMAN SERVICES | 12/23/2025 | CHILDCARE ASSISTANCE PROGRAM | 01 000 1801 | DAYCARE | 1,672.00 |
| NDHEALTH ND HEALTH AND HUMAN SERVICES Total: | | | | | | 4,184.00 |
| 27303 | PRE PRESCHOOL FEES | 12/12/2025 | PRESCHOOL FEES-CASH & CKS | 01 000 1800 | PRE SCHOOL | 831.00 |
| PRE PRESCHOOL FEES Total: | | | | | | 831.00 |
| 27302 | RENTAL RENTAL INCOME FROM STAFF HOUSING | 12/12/2025 | STAFF RENTAL PMTS-CKS | 03 000 1540 | RENTAL INCOME SCHOOL HOUSING | 2,489.52 |
| 27308 | RENTAL RENTAL INCOME FROM STAFF HOUSING | 12/12/2025 | STAFF RENTAL PMTS-ONLINE | 03 000 1540 | RENTAL INCOME SCHOOL HOUSING | 4,072.58 |
| 27343 | RENTAL RENTAL INCOME FROM STAFF HOUSING | 12/30/2025 | STAFF RENTAL PAYMENTS-CKS | 03 000 1540 | RENTAL INCOME SCHOOL HOUSING | 1,400.00 |
| 27356 | RENTAL RENTAL INCOME FROM STAFF HOUSING | 12/30/2025 | STAFF RENTAL PMTS-ONLINE | 03 000 1540 | RENTAL INCOME SCHOOL HOUSING | 850.00 |
| RENTAL RENTAL INCOME FROM STAFF HOUSING Total: | | | | | | 8,812.10 |
| 27309 | REVTRAK VANCO REVTRAK | 12/12/2025 | FCS CLASS FEES | 01 000 000 340 1000 611 | SUPPLIES | 60.00 |
| 27310 | REVTRAK VANCO | 12/12/2025 | PRESCHOOL TUITION | 01 000 1800 | PRE SCHOOL | 2,781.00 |

Cash Receipt Listing by Received From
Posted; Entries to Include Entries with Amounts; Fund Number 01, 03, 04; Processing
Month 12/2025

| <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> |
|--|-------------------------------------|---------------------|---------------------------------------|--------------------------------|---------------------------|---------------|
| 27311 | REVTRAK REVTRAK VANCO REVTRAK | 12/12/2025 | TECHNOLOGY FEES | 01 000 000 000 2225 490 | TECHNOLOGY SERVICES | 50.00 |
| 27352 | REVTRAK VANCO REVTRAK | 12/30/2025 | CLASS FEES-AG ED | 01 000 000 310 1000 611 | SUPPLIES | 60.00 |
| 27353 | REVTRAK VANCO REVTRAK | 12/30/2025 | PRESCHOOL FEES-REVTRAK | 01 000 1800 | PRE SCHOOL | 450.00 |
| 27354 | REVTRAK VANCO REVTRAK | 12/30/2025 | TECHNOLOGY FEES-REVTRAK | 01 000 000 000 2225 490 | TECHNOLOGY SERVICES | 50.00 |
| REVTRAK VANCO REVTRAK Total: | | | | | | 3,451.00 |
| 27295 | SIMMJEF SIMMONS JEFF | 12/12/2025 | REIMBURSEMENT FOR AIRLINE TICKETS | 01 000 000 000 2321 580 | TRAVEL | 554.92 |
| SIMMJEF SIMMONS JEFF Total: | | | | | | 554.92 |
| 27349 | STATETREAS STATE TREASURER - ND | 12/19/2025 | OIL & GAS PRODUCTION TAX- DUNN CTY | 01 000 2210 | OIL & GAS PRODUCTION TAX | 151,233.12 |
| 27350 | STATETREAS STATE TREASURER - ND | 12/19/2025 | OIL & GAS PRODUCTION TAX | 01 000 2210 | OIL & GAS PRODUCTION TAX | 2,819.53 |
| STATETREAS STATE TREASURER - ND Total: | | | | | | 154,052.65 |

Summary Totals

| <u>Account Type</u> | | <u>Cash Accounts</u> | | <u>Receivable Accounts</u> |
|-------------------------|------------|----------------------|------------|----------------------------|
| Subtotal Revenue | 308,419.39 | 01 101 | 336,331.48 | |
| Subtotal Expense | 39,061.26 | 03 101 | 9,548.67 | |
| Subtotal General Ledger | | 04 101 | 1,600.50 | |
| Account Total | 347,480.65 | Total: | 347,480.65 | |

b. Personnel Reports

1. Resignations:

1. Mikayla Reese - Paraprofessional
2. Clayton Johnsen - JH Girls' Basketball

2. New Hires:

1. Sadie Papa - Paraprofessional

3. Work Agreements:

1. Justin Hardersen, Transportation Director - 2nd Semester



Outlook

Notice of Resignation

From Mikayla Reese <Mikayla.Reese@k12.nd.us>
Date Thu 12/11/2025 3:10 PM
To Jeff Simmons <Jeff.Simmons@k12.nd.us>
Cc Rhonda Zastoupil <Rhonda.Zastoupil@k12.nd.us>

Dear Mr. Simmons,

Please accept this as my formal resignation from my position as a paraprofessional at Killdeer High School, effective December 22, 2025.

Thank you for giving me the opportunity to work with kids in the area. It was a great experience, and I really appreciate it!

Sincerely,

Mikayla Reese



Fw: Resignation

From Nick Walker <Nicholas.Walker@k12.nd.us>
Date Mon 12/15/2025 11:02 AM
To Rhonda Zastoupil <Rhonda.Zastoupil@k12.nd.us>

Forwarding this to you. We can post whenever you would like to.

Nick

From: Clayton Johnsen <Clayton.Johnsen@k12.nd.us>
Sent: Monday, December 15, 2025 10:53 AM
To: Nick Walker <Nicholas.Walker@k12.nd.us>; Dani Hasek <Dani.Hasek@k12.nd.us>
Subject: Resignation

Nick & Dani,

I am writing to formally resign from my position as JHGBB COACH at Killdeer Public School, effective immediately.

Thank you for the opportunity to work with the organization. I appreciate the experience gained during my time here.

Sincerely,

Clayton Johnsen

*6th Grade Math
Varsity Boys & Girls Golf
JH Girls Basketball
(701)-754-5877*



c. Food Service Reports

Balance Sheet

Period Ending: December 2025

Annual; Processing Month 12/2025; 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> |
|--|-------------------------------|-------------------------|----------------------|-----------------------|
| Fund: 05 SCHOOL FOOD SERVICES | | | | |
| <u>Current Assets</u> | | | | |
| 05 101 | CASH | 202,643.03 | (26,961.53) | 175,681.50 |
| | Current Assets Subtotal: | 202,643.03 | (26,961.53) | 175,681.50 |
| Total Assets and Deferred Outflows of Resources: | | 202,643.03 | (26,961.53) | 175,681.50 |
| <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 | 201,688.06 | (26,961.53) | 174,726.53 |
| | Fund Balance Subtotal: | 201,688.06 | (26,961.53) | 174,726.53 |
| Total Liabilities, Deferred Inflows of Resources, and Fund Equity: | | 202,643.03 | (26,961.53) | 175,681.50 |

Activity Fund Balance Report - Detail - Exclude Encumbrances

12/2025 - 12/2025

Regular; Beginning Month 12/2025; Processing Month 12/2025; 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> | | | | | |
| 05 770 | | | | | UNRESERVED FUND BALANCE | *Previous Balance | | | | 201,688.06 |
| 05 770 | | | | | UNRESERVED FUND BALANCE | | | | | |
| 05 000 1510 | | | | | INTEREST EARNED | | | | | |
| 12/31/2025 | CR | 27365 | | | INTEREST EARNED | BRAVERA | 0.00 | 289.09 | | |
| 05 000 1611 | | | | | STUDENT MEALS | | | | | |
| 12/10/2025 | CR | 27286 | | | STUDENT MEALS | DIAZ, KERRY M | 0.00 | 836.00 | | |
| 12/10/2025 | CR | 27287 | | | REVTRAK STUDENT MEALS | DIAZ, KERRY M | 0.00 | 6,505.50 | | |
| 12/31/2025 | CR | 27359 | | | STUDENT MEALS | DIAZ, KERRY M | 0.00 | 2,770.00 | | |
| 12/31/2025 | CR | 27361 | | | REVTRAK STUDENT MEALS | DIAZ, KERRY M | 0.00 | 5,914.80 | | |
| 05 000 1620 | | | | | ADULT MEALS | | | | | |
| 12/31/2025 | CR | 27360 | | | ONLINE ADULT MEALS | DIAZ, KERRY M | 0.00 | 17.45 | | |
| 05 000 4550 | | | | | FEDERAL REIMBURSEMENT | | | | | |
| 12/11/2025 | CR | 27263 | | | FEDERAL REIMBURSEMENT | DEPT OF PUBLIC INSTRUCTION | 0.00 | 11,000.14 | | |
| 05 000 000 910 3100 120 | | | | | SALARIES | | | | | |
| 12/09/2025 | CD | ELEM-03192 20251209 | 3 | 8834 | Salaries | KILLDEER PUBLIC SCHOOL-GEN FUN | 24,964.88 | 0.00 | | |
| 05 000 000 910 3100 210 | | | | | HEALTH INSURANCE | | | | | |
| 12/09/2025 | CD | ELEM-03192 20251209 | 3 | 8834 | Health Insurance | KILLDEER PUBLIC SCHOOL-GEN FUN | 6,473.14 | 0.00 | | |
| 05 000 000 910 3100 220 | | | | | FICA & MEDICARE | | | | | |
| 12/09/2025 | CD | ELEM-03192 20251209 | 3 | 8834 | FICA | KILLDEER PUBLIC SCHOOL-GEN FUN | 2,093.33 | 0.00 | | |
| 05 000 000 910 3100 230 | | | | | PERS | | | | | |
| 12/09/2025 | CD | ELEM-03192 20251209 | 3 | 8834 | PERS | KILLDEER PUBLIC SCHOOL-GEN FUN | 3,809.42 | 0.00 | | |
| 05 000 000 910 3100 610 | | | | | FOOD | | | | | |
| 12/09/2025 | CD | POELEM-04107 20251209 | 3 | 8837 | FOOD 395055621 | SYSCO NORTH DAKOTA, INC | 126.36 | 0.00 | | |
| 12/09/2025 | CD | POELEM-04107 20251209 | 3 | 8837 | FOOD CREDIT 395055583 | SYSCO NORTH DAKOTA, INC | (41.84) | 0.00 | | |
| 12/09/2025 | CD | POELEM-04111 20251209 | 3 | 8833 | FOOD | HINRICHS SUPER VALU | 6.75 | 0.00 | | |
| 12/09/2025 | CD | POELEM-04123 21957 | 3 | 8832 | FOOD INV #21957 | DEPARTMENT OF PUBLIC INSTRUCTION CKEN11 | 677.08 | 0.00 | | |
| 12/09/2025 | CD | POELEM-04107 20251209 | 3 | 8837 | FOOD 395061704 | SYSCO NORTH DAKOTA, INC | 3,265.55 | 0.00 | | |
| 12/09/2025 | CD | POELEM-04107 20251209 | 3 | 8837 | FOOD 395056735 | SYSCO NORTH DAKOTA, INC | 62.28 | 0.00 | | |
| 12/09/2025 | CD | POELEM-04107 20251209 | 3 | 8837 | FOOD CREDIT 395054738 | SYSCO NORTH DAKOTA, INC | (180.21) | 0.00 | | |
| 12/09/2025 | CD | POELEM-04107 20251209 | 3 | 8837 | FOOD CREDIT 395054741 | SYSCO NORTH DAKOTA, INC | (293.30) | 0.00 | | |
| 12/09/2025 | CD | POELEM-04107 20251209 | 3 | 8837 | FOOD CREDIT 395054740 | SYSCO NORTH DAKOTA, INC | (234.64) | 0.00 | | |
| 12/09/2025 | CD | POELEM-04107 20251209 | 3 | 8837 | FOOD CREDIT 395054742 | SYSCO NORTH DAKOTA, INC | (234.64) | 0.00 | | |

Activity Fund Balance Report - Detail - Exclude Encumbrances

12/2025 - 12/2025

Regular; Beginning Month 12/2025; Processing Month 12/2025; 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> | | | | | |
| 12/09/2025 | CD | POELEM-04107 20251209 | 3 | 8837 | FOOD CREDIT 395055584 | SYSCO NORTH DAKOTA, INC | (44.90) | 0.00 | | |
| 12/09/2025 | CD | POELEM-04107 20251209 | 3 | 8837 | FOOD CREDIT 395054739 | SYSCO NORTH DAKOTA, INC | (234.64) | 0.00 | | |
| 12/09/2025 | CD | POELEM-04107 20251209 | 3 | 8837 | FOOD 395061703 | SYSCO NORTH DAKOTA, INC | 2,785.98 | 0.00 | | |
| 12/09/2025 | CD | POELEM-04108 3373176 | 3 | 8835 | MILK 3373176 | PEPSI COLA BOTTLING COMPANY | 286.80 | 0.00 | | |
| 12/22/2025 | CD | POELEM-04153 3373628 | 3 | 8839 | MILK 3373628 | PEPSI COLA BOTTLING COMPANY | 289.63 | 0.00 | | |
| 12/22/2025 | CD | POELEM-04152 20251222 | 3 | 8841 | FOOD 5590369 | US FOODS | 715.43 | 0.00 | | |
| 12/22/2025 | CD | POELEM-04152 20251222 | 3 | 8841 | FOOD 5787902 | US FOODS | 443.64 | 0.00 | | |
| 12/22/2025 | CD | POELEM-04152 20251222 | 3 | 8841 | FOOD 3044359 | US FOODS | 66.20 | 0.00 | | |
| 12/22/2025 | CD | POELEM-04152 20251222 | 3 | 8841 | FOOD 5787903 | US FOODS | 503.54 | 0.00 | | |
| 12/22/2025 | CD | POELEM-04152 20251222 | 3 | 8841 | FOOD 5696100 | US FOODS | 1,244.77 | 0.00 | | |
| 12/22/2025 | CD | POELEM-04152 20251222 | 3 | 8841 | DISPOSABLES 5696100 | US FOODS | 210.64 | 0.00 | | |
| 12/22/2025 | CD | POELEM-04152 20251222 | 3 | 8841 | FOOD 5590370 | US FOODS | 1,037.62 | 0.00 | | |
| 12/22/2025 | CD | POELEM-04152 20251222 | 3 | 8841 | FOOD 5358468 | US FOODS | 210.86 | 0.00 | | |
| 12/22/2025 | CD | POELEM-04151 20251222 | 3 | 8840 | FOOD 195366635 | SYSCO NORTH DAKOTA, INC | 2.71 | 0.00 | | |
| 12/22/2025 | CD | POELEM-04151 20251222 | 3 | 8840 | FOOD 395066334 | SYSCO NORTH DAKOTA, INC | 1,823.11 | 0.00 | | |
| 12/22/2025 | CD | POELEM-04151 20251222 | 3 | 8840 | FOOD 19536655S | SYSCO NORTH DAKOTA, INC | 4.82 | 0.00 | | |
| 12/22/2025 | CD | POELEM-04151 20251222 | 3 | 8840 | FOOD 395066333 | SYSCO NORTH DAKOTA, INC | 2,145.47 | 0.00 | | |
| 12/22/2025 | CD | POELEM-04151 20251222 | 3 | 8840 | FOOD 395070732 | SYSCO NORTH DAKOTA, INC | 1,417.97 | 0.00 | | |
| 12/31/2025 | CR | 27359 | | | FOOD | DIAZ, KERRY M | (970.50) | 0.00 | | |
| 12/31/2025 | CR | 27366 | | | FOOD | PREMIERE, | (148.51) | 0.00 | | |
| 12/31/2025 | CR | 27367 | | | FOOD | PREMIERE, | (32.58) | 0.00 | | |
| 05 000 000 910 3100 611 | | SUPPLIES | | | | | | | | |
| 12/09/2025 | CD | POELEM-04107 20251209 | 3 | 8837 | DISPOSABLES 395061703 | SYSCO NORTH DAKOTA, INC | 57.60 | 0.00 | | |
| 12/09/2025 | CD | ELEM-03247 17-50554 | 3 | 8836 | Lenovo Thinkbook 16 G7 Touch Screen (for | SMART COMPUTERS | 999.00 | 0.00 | | |
| 12/09/2025 | CD | POELEM-04107 20251209 | 3 | 8837 | DISPOSABLES 395061704 | SYSCO NORTH DAKOTA, INC | 93.01 | 0.00 | | |
| 12/16/2025 | CD | POELEM-04146 20251216 | 3 | 8838 | ELEMENTARY FOOD SERVICE LICENSE RENEWAL | SW DIST HEALTH UNIT | 150.00 | 0.00 | | |

Activity Fund Balance Report - Detail - Exclude Encumbrances

12/2025 - 12/2025

Regular; Beginning Month 12/2025; Processing Month 12/2025; 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> | | | | | | |
| 12/16/2025 | CD | POELEM-04146 20251216 | 3 | 8838 | HIGH SCHOOL FOOD SERVICE LICENSE RENEWAL | SW DIST HEALTH UNIT | 150.00 | 0.00 | | | |
| 12/22/2025 | CD | ELEM-03162 20251222-0019 | 3 | 8842 | decorations for cafeteria | VISA | 66.34 | 0.00 | | | |
| 12/22/2025 | CD | ELEM-03136 20251222-0027 | 3 | 8842 | visa card for cooking making | VISA | 128.18 | 0.00 | | | |
| 05 000 000 910 3100 810 | | | | | DUES & FEES | | | | | | |
| 12/08/2025 | GJ | | | | DEC 2025 REVTRAK FEES-HL | | 398.16 | 0.00 | | | |
| 05 770 | | | | | UNRESERVED FUND BALANCE | *Current Activity | | | | (26,961.53) | |
| | | | | | | *Ending Balance: | 54,294.51 | 27,332.98 | 0.00 | 174,726.53 | |
| | | | | | | Fund Total: 05 | 54,294.51 | 27,332.98 | 0.00 | 174,726.53 | |

d. Student Activity Reports

Balance Sheet

Period Ending: December 2025

Annual; Processing Month 12/2025; 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> |
|--|--------------------------|-------------------------|----------------------|-----------------------|
| Fund: 06 STUDENT ACTIVITY FUND | | | | |
| <u>Current Assets</u> | | | | |
| 06 101 | CASH | 422,037.51 | (9,940.15) | 412,097.36 |
| 06 110 | DUE FROM OTHER FUNDS | 68.48 | 0.00 | 68.48 |
| | Current Assets Subtotal: | 422,105.99 | (9,940.15) | 412,165.84 |
| Total Assets and Deferred Outflows of Resources: | | 422,105.99 | (9,940.15) | 412,165.84 |

| <u>Fund Balance</u> | | | | |
|---------------------|------------------------------------|------------|------------|------------|
| 06 760 701 | ACTIVITIES | 9,622.13 | 0.00 | 9,622.13 |
| 06 760 702 | CAPTURING KIDS' HEARTS-HS | 331.99 | 18.00 | 349.99 |
| 06 760 703 | CLASS OF 2026 | (26.01) | (1,806.75) | (1,832.76) |
| 06 760 704 | ANNUAL | 12,449.81 | (55.83) | 12,393.98 |
| 06 760 705 | ATHLETICS | 31,147.40 | (9,512.52) | 21,634.88 |
| 06 760 706 | CLASS OF 2029 | 395.17 | 0.00 | 395.17 |
| 06 760 708 | CLASS OF 2027 | 0.00 | 6,474.59 | 6,474.59 |
| 06 760 709 | CHEERLEADERS MISC. | 12,756.62 | (40.00) | 12,716.62 |
| 06 760 710 | CHEERLEADER UNIFORMS | 3,171.02 | 0.00 | 3,171.02 |
| 06 760 713 | GIRLS GOLF MISC | 454.09 | 0.00 | 454.09 |
| 06 760 715 | HOT LUNCH DONATIONS | 2.13 | 0.00 | 2.13 |
| 06 760 716 | SAFETY PATROL | 4,494.97 | (2,645.11) | 1,849.86 |
| 06 760 717 | CHROMEBOOK REPAIR | 719.12 | 0.00 | 719.12 |
| 06 760 719 | ATHLETES ASSISTANCE | 594.33 | 0.00 | 594.33 |
| 06 760 720 | CROSS COUNTRY MISC. | 45.37 | 1,000.00 | 1,045.37 |
| 06 760 723 | ELEMENTARY POP FUND | (131.61) | (23.00) | (154.61) |
| 06 760 724 | FAMILY & CONSUMER SCIENCE | 317.23 | 0.00 | 317.23 |
| 06 760 726 | FB UNIFORMS | 1,500.00 | 0.00 | 1,500.00 |
| 06 760 728 | FFA | 32,242.54 | (4,418.91) | 27,823.63 |
| 06 760 729 | GIRLS BB UNIFORMS | 953.60 | 0.00 | 953.60 |
| 06 760 730 | INTEREST - CHECKING | 26,503.15 | 636.48 | 27,139.63 |
| 06 760 733 | GIRLS GOLF UNIFORMS | 522.26 | 0.00 | 522.26 |
| 06 760 734 | LIBRARY | 5,606.96 | 8.00 | 5,614.96 |
| 06 760 735 | MUSIC | 14,605.20 | 1,091.45 | 15,696.65 |
| 06 760 736 | NATIONAL HONOR SOCIETY | 236.87 | 499.57 | 736.44 |
| 06 760 737 | GIRLS WRESTLING MISC | 0.00 | 2,000.00 | 2,000.00 |
| 06 760 740 | SCHOOL DISTRICT | (149.93) | 0.00 | (149.93) |
| 06 760 741 | ROBOTICS | 2,087.14 | 0.00 | 2,087.14 |
| 06 760 742 | STUDENT COUNCIL | 6,436.25 | 0.00 | 6,436.25 |
| 06 760 743 | SUNSHINE ACCOUNT-ELEM | 367.77 | 0.00 | 367.77 |
| 06 760 744 | TRACK & FOOTBALL FIELD MAINTENANCE | 110,738.15 | 0.00 | 110,738.15 |
| 06 760 745 | TRACK UNIFORMS | 2,072.78 | 0.00 | 2,072.78 |
| 06 760 747 | VOLLEYBALL UNIFORMS | 458.01 | 0.00 | 458.01 |
| 06 760 748 | BOYS WRESTLING UNIFORMS | 29.00 | 0.00 | 29.00 |
| 06 760 749 | HIGH SCHOOL MUSICAL | 0.00 | 0.00 | 0.00 |

Balance Sheet

Period Ending: December 2025

Annual; Processing Month 12/2025; 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> |
|--|--|-------------------------|----------------------|-----------------------|
| 06 760 754 | PRESCHOOL | 996.78 | 0.00 | 996.78 |
| 06 760 755 | SUNSHINE FUND-HS | 442.78 | (64.00) | 378.78 |
| 06 760 757 | ELEMENTARY MUSIC | 5,089.92 | 0.00 | 5,089.92 |
| 06 760 758 | JEANS FOR CHARITY | 7,131.50 | 36.00 | 7,167.50 |
| 06 760 759 | ELEMENTARY STUDENT COUNCIL | 5,096.59 | 0.00 | 5,096.59 |
| 06 760 760 | S.A.D.D. | 1,158.63 | (614.71) | 543.92 |
| 06 760 761 | CROSS COUNTRY UNIFORMS | 4,102.64 | 0.00 | 4,102.64 |
| 06 760 765 | SCIENCE GRANT-ELEM | 6.03 | 0.00 | 6.03 |
| 06 760 766 | CHEERLEADER UNIFORMS FB | 280.00 | 0.00 | 280.00 |
| 06 760 767 | GIRLS BB MISC. | 475.05 | (466.10) | 8.95 |
| 06 760 769 | CLASS OF 2024 | 4,793.89 | 0.00 | 4,793.89 |
| 06 760 770 | CLOSE UP | 13,980.73 | 1,585.00 | 15,565.73 |
| 06 760 771 | CLASS OF 2025 | 2,231.43 | 0.00 | 2,231.43 |
| 06 760 772 | VOLLEYBALL MISC. | 11,598.62 | (2,678.04) | 8,920.58 |
| 06 760 773 | STEAM-ELEM. | 12,993.32 | 3,000.00 | 15,993.32 |
| 06 760 774 | STAFF WELLNESS | 0.00 | 15.00 | 15.00 |
| 06 760 775 | ALLAN & KAYE DOLEZAL SCHOLARSHIP FUND | 1,000.00 | 0.00 | 1,000.00 |
| 06 760 776 | FOOTBALL MISC. | 3,809.67 | (605.72) | 3,203.95 |
| 06 760 777 | BOYS GOLF MISC. | 742.61 | 0.00 | 742.61 |
| 06 760 778 | HS GYMNASIUM SPONSORSHIP | 3,294.74 | 0.00 | 3,294.74 |
| 06 760 779 | TRACK MISC. | 2,792.25 | 1,020.00 | 3,812.25 |
| 06 760 781 | BOYS GOLF UNIFORM | 572.00 | 0.00 | 572.00 |
| 06 760 782 | BOYS BB MISC. | 2,967.69 | 2,020.00 | 4,987.69 |
| 06 760 783 | BOYS WRESTLING MISC. | 12,098.60 | (3,561.58) | 8,537.02 |
| 06 760 784 | SPEECH | 1,519.05 | 0.00 | 1,519.05 |
| 06 760 785 | ELEM GUIDANCE MISC | 14,669.28 | (1,986.56) | 12,682.72 |
| 06 760 786 | ART SUPPLIES | 1,552.91 | 0.00 | 1,552.91 |
| 06 760 788 | RALPH AND BERNIECE THOMAS SCHOLARSHIP | 1,200.00 | 0.00 | 1,200.00 |
| 06 760 789 | HOSA | 16,605.31 | (865.41) | 15,739.90 |
| 06 760 791 | KIDS ON THE RUN | 741.86 | 0.00 | 741.86 |
| 06 760 792 | DR SEUSS READING GROUP | 303.00 | 0.00 | 303.00 |
| 06 760 793 | IMAGINATION LIBRARY | 3,148.48 | 0.00 | 3,148.48 |
| 06 760 794 | COLLEGE & CAREER WEEK SCHOLARHIPS | 1,113.00 | 0.00 | 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 |
| 06 760 798 | MINION MENTORING SCHOLARSHIP | 344.12 | 0.00 | 344.12 |
| | Fund Balance Subtotal: | 422,105.99 | (9,940.15) | 412,165.84 |
| Total Liabilities, Deferred Inflows of Resources, and Fund Equity: | | 422,105.99 | (9,940.15) | 412,165.84 |

Activity Fund Balance Report - Detail - Exclude Encumbrances

12/2025 - 12/2025

Regular; Beginning Month 12/2025; Processing Month 12/2025; 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 | | | | | |
| 06 760 701 | | | | | ACTIVITIES | *Previous Balance | | | | 9,622.13 |
| | | | | | | *Ending Balance: | 0.00 | 0.00 | 0.00 | 9,622.13 |
| 06 760 702 | | | | | CAPTURING KIDS' HEARTS-HS | *Previous Balance | | | | 331.99 |
| 06 760 702 | | | | | CAPTURING KIDS' HEARTS-HS | | | | | |
| 06 002 1721 | | | | | CAPTURING KIDS' HEARTS-HS | | | | | |
| 12/15/2025 | CR | 27316 | | | CKH - Hat Day | MURPHY, ANDREW | 0.00 | 18.00 | | |
| 06 760 702 | | | | | CAPTURING KIDS' HEARTS-HS | *Current Activity | | | | 18.00 |
| | | | | | | *Ending Balance: | 0.00 | 18.00 | 0.00 | 349.99 |
| 06 760 703 | | | | | CLASS OF 2026 | *Previous Balance | | | | (26.01) |
| 06 760 703 | | | | | CLASS OF 2026 | | | | | |
| 06 003 600 410 3400 610 | | | | | CLASS OF 2026 | | | | | |
| 12/09/2025 | CD | HS-02245 35950 | 2 | 34979 | Senior ACT | ACT | 1,806.75 | 0.00 | | |
| 06 760 703 | | | | | CLASS OF 2026 | *Current Activity | | | | (1,806.75) |
| | | | | | | *Ending Balance: | 1,806.75 | 0.00 | 0.00 | (1,832.76) |
| 06 760 704 | | | | | ANNUAL | *Previous Balance | | | | 12,449.81 |
| 06 760 704 | | | | | ANNUAL | | | | | |
| 06 004 1721 | | | | | ANNUAL | | | | | |
| 12/12/2025 | CR | 27294 | | | Yearbook | MAXWELL, SKYLER | 0.00 | 61.05 | | |
| 06 004 600 410 3400 610 | | | | | ANNUAL | | | | | |
| 12/22/2025 | CD | ELEM-03109 20251222-0032 | 2 | 35035 | 2022-2023 yearbook | VISA | 116.88 | 0.00 | | |
| 06 760 704 | | | | | ANNUAL | *Current Activity | | | | (55.83) |
| | | | | | | *Ending Balance: | 116.88 | 61.05 | 0.00 | 12,393.98 |
| 06 760 705 | | | | | ATHLETICS | *Previous Balance | | | | 31,147.40 |
| 06 760 705 | | | | | ATHLETICS | | | | | |
| 06 005 1721 | | | | | ATHLETICS | | | | | |
| 12/02/2025 | CR | 27270 | | | Athletics - JH GBB Gate | WALKER, NICHOLAS DALE | 0.00 | 194.00 | | |
| 12/03/2025 | CR | 27274 | | | Athletics - GBB Gate | WALKER, NICHOLAS DALE | 0.00 | 537.00 | | |
| 12/10/2025 | CR | 27283 | | | ALL SEASON PASS | DIAZ, KERRY M | 0.00 | 160.00 | | |
| 12/10/2025 | CR | 27284 | | | ATHLETIC FEE | DIAZ, KERRY M | 0.00 | 90.00 | | |
| 12/12/2025 | CR | 27312 | | | Unclaimed Property Funds - BSN Sports | DIAZ, KERRY M | 0.00 | 93.03 | | |
| 12/17/2025 | CR | 27319 | | | Athletics - BBB Gate | WALKER, NICHOLAS DALE | 0.00 | 683.00 | | |
| 12/19/2025 | CR | 27329 | | | Athletics - GBB Gate | WALKER, NICHOLAS DALE | 0.00 | 492.00 | | |
| 12/22/2025 | CR | 27337 | | | Athletics - GBB Gate | WALKER, NICHOLAS DALE | 0.00 | 515.00 | | |
| 12/23/2025 | CR | 27339 | | | Athletics - GBB Gate | WALKER, NICHOLAS DALE | 0.00 | 351.00 | | |
| 12/26/2025 | CR | 27341 | | | Athletics - GBB & BBB Gate | WALKER, NICHOLAS DALE | 0.00 | 909.00 | | |
| 12/30/2025 | CR | 27358 | | | ALL SEASON PASS | DIAZ, KERRY M | 0.00 | 160.00 | | |

Activity Fund Balance Report - Detail - Exclude Encumbrances

12/2025 - 12/2025

Regular; Beginning Month 12/2025; Processing Month 12/2025; 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> | | | | | |
| 06 005 600 410 3400 610 | | | | | ATHLETICS | | | | | | |
| 12/01/2025 | CD | ELEM-03230 20251201 | 2 | 34933 | JHGBB Official 12/1/25 | DOBITZ, LOUIS | 80.00 | 0.00 | | | |
| 12/01/2025 | CD | ELEM-03231 20251201 | 2 | 34934 | JHGBB Official 12/1 | SAYLER, MITCH | 80.00 | 0.00 | | | |
| 12/01/2025 | CD | ELEM-03229 20251201 | 2 | 34932 | JHGBB Official 12/1/25 | BINSTOCK, TANNER A | 80.00 | 0.00 | | | |
| 12/02/2025 | CD | ELEM-03234 20251202 | 2 | 34938 | HSGBB Official 12/2 | Skabo, Lee | 160.00 | 0.00 | | | |
| 12/02/2025 | CD | ELEM-03237 20251202 | 2 | 34937 | C gbb official 12/2 | DOBITZ, LOUIS | 60.00 | 0.00 | | | |
| 12/02/2025 | CD | ELEM-03233 20251202 | 2 | 34935 | HSGBB Official 12/2 | BECK, JEFFERSON | 160.00 | 0.00 | | | |
| 12/02/2025 | CD | ELEM-03233 20251202 | 2 | 34935 | mileage | BECK, JEFFERSON | 74.20 | 0.00 | | | |
| 12/02/2025 | CD | ELEM-03236 20251202 | 2 | 34936 | C gbb official 12/2 | BINSTOCK, TANNER A | 60.00 | 0.00 | | | |
| 12/02/2025 | CD | ELEM-03235 20251202 | 2 | 34939 | HSGBB official 12/2/25 | WALTERS, TROY | 160.00 | 0.00 | | | |
| 12/02/2025 | CD | ELEM-03235 20251202 | 2 | 34939 | mileage | WALTERS, TROY | 89.60 | 0.00 | | | |
| 12/02/2025 | CD | ELEM-03228 20251202 | 2 | 34947 | Fall Worker | HARRIS, JOHN R | 240.00 | 0.00 | | | |
| 12/02/2025 | CD | ELEM-03208 20251202 | 2 | 34953 | fall worker | KUKLA, PAMLA G. | 25.00 | 0.00 | | | |
| 12/02/2025 | CD | ELEM-03211 20251202 | 2 | 34964 | fall worker | SAYLER, DENICE F | 50.00 | 0.00 | | | |
| 12/02/2025 | CD | ELEM-03216 20251202 | 2 | 34957 | fall worker | PENNINGTON, GRETA ELIZABETH | 24.00 | 0.00 | | | |
| 12/02/2025 | CD | ELEM-03226 20251202-0001 | 2 | 34943 | Fall Worker | DOBITZ, LOUIS | 200.00 | 0.00 | | | |
| 12/02/2025 | CD | ELEM-03197 20251202 | 2 | 34942 | fall worker | DOBITZ, JENNIFER BETH | 125.00 | 0.00 | | | |
| 12/02/2025 | CD | ELEM-03225 20251202 | 2 | 34963 | Fall Worker | ROHR, KIJ | 75.00 | 0.00 | | | |
| 12/02/2025 | CD | ELEM-03212 20251202 | 2 | 34961 | fall worker | REESE, MIKAYLA | 25.00 | 0.00 | | | |
| 12/02/2025 | CD | ELEM-03215 20251202 | 2 | 34952 | fall worker | KLUVER, LINDSAY | 73.00 | 0.00 | | | |
| 12/02/2025 | CD | ELEM-03207 20251202 | 2 | 34940 | fall worker | BUCHMANN, BECKY | 24.00 | 0.00 | | | |
| 12/02/2025 | CD | ELEM-03213 20251202 | 2 | 35016 | fall worker | KLING, HANNAH | 192.00 | 0.00 | | | |
| 12/02/2025 | CD | ELEM-03202 20251202 | 2 | 34962 | fall worker | REISS, BRIDGETTE | 180.00 | 0.00 | | | |
| 12/02/2025 | CD | ELEM-03222 20251202 | 2 | 34967 | Fall worker | TABOR, GREG | 175.00 | 0.00 | | | |
| 12/02/2025 | CD | ELEM-03217 20251202 | 2 | 34948 | fall worker | HICKS, JAYLYNN | 25.00 | 0.00 | | | |

Activity Fund Balance Report - Detail - Exclude Encumbrances

12/2025 - 12/2025

Regular; Beginning Month 12/2025; Processing Month 12/2025; 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> | | | | | | |
| 12/02/2025 | CD | ELEM-03220 20251202 | 2 | 34945 | Fall worker | FAIR, MEGAN C | 25.00 | 0.00 | | | |
| 12/02/2025 | CD | ELEM-03227 20251202 | 2 | 34965 | Fall worker | SCHLEPPENBACH, RYAN | 200.00 | 0.00 | | | |
| 12/02/2025 | CD | ELEM-03209 20251202 | 2 | 34972 | fall worker | WALLACE, JENNI | 50.00 | 0.00 | | | |
| 12/02/2025 | CD | ELEM-03201 20251202 | 2 | 34955 | fall worker | MAXWELL, SKYLER | 192.00 | 0.00 | | | |
| 12/02/2025 | CD | ELEM-03204 20251202 | 2 | 34954 | fall worker | MARTIN, NICOLE A | 170.00 | 0.00 | | | |
| 12/02/2025 | CD | ELEM-03203 20251202 | 2 | 34966 | fall worker | SIMMONS, JEFF ALVIN | 72.00 | 0.00 | | | |
| 12/02/2025 | CD | ELEM-03196 20251202 | 2 | 34946 | Fall Worker | GRIFFITHS, LACEY NICOLE | 196.00 | 0.00 | | | |
| 12/02/2025 | CD | ELEM-03205 20251202 | 2 | 34941 | fall worker | BUCKMAN, JESSICA | 312.00 | 0.00 | | | |
| 12/02/2025 | CD | ELEM-03206 20251202 | 2 | 34968 | fall worker | THORMAHLEN, KYLEE | 48.00 | 0.00 | | | |
| 12/02/2025 | CD | ELEM-03223 20251202 | 2 | 34958 | Fall worker | PRUITT, GREG ALAN | 175.00 | 0.00 | | | |
| 12/02/2025 | CD | ELEM-03198 20251202 | 2 | 34970 | fall worker | WALKER, NICOLE ANN | 129.00 | 0.00 | | | |
| 12/02/2025 | CD | ELEM-03224 20251202 | 2 | 34960 | Fall Worker | REESE, JAMIE | 175.00 | 0.00 | | | |
| 12/02/2025 | CD | ELEM-03199 20251202 | 2 | 34969 | fall worker | WALKER, MICKELLYN | 25.00 | 0.00 | | | |
| 12/02/2025 | CD | ELEM-03221 20251202 | 2 | 34971 | Fall worker | WALKER, TENLEY | 108.00 | 0.00 | | | |
| 12/02/2025 | CD | ELEM-03214 20251202 | 2 | 34944 | fall worker | DOCKTER, EMMY E | 144.00 | 0.00 | | | |
| 12/02/2025 | CD | ELEM-03200 20251202 | 2 | 34959 | fall worker | RAMOS, SHERI | 147.00 | 0.00 | | | |
| 12/02/2025 | CD | ELEM-03210 20251202 | 2 | 34956 | fall worker | NAGEL, CARRIE | 25.00 | 0.00 | | | |
| 12/02/2025 | CD | ELEM-03218 20251202 | 2 | 34949 | fall worker | HOWLING WOLF, OMEARA | 60.00 | 0.00 | | | |
| 12/02/2025 | CD | ELEM-03219 20251202 | 2 | 34950 | Fall Worker | HOWLING WOLF, OPHELIA | 60.00 | 0.00 | | | |
| 12/04/2025 | CD | ELEM-03244 20251204 | 2 | 34973 | JHGBB official 12/4/25 | DOBITZ, LOUIS | 80.00 | 0.00 | | | |
| 12/08/2025 | CD | ELEM-03256 20251208 | 2 | 34975 | official | DOBITZ, LOUIS | 60.00 | 0.00 | | | |
| 12/08/2025 | CD | ELEM-03257 20251208 | 2 | 34974 | official | BINSTOCK, TANNER A | 60.00 | 0.00 | | | |
| 12/08/2025 | CD | ELEM-03254 20251208 | 2 | 34978 | official | WALTERS, TROY | 160.00 | 0.00 | | | |
| 12/08/2025 | CD | ELEM-03254 20251208 | 2 | 34978 | mileage | WALTERS, TROY | 89.60 | 0.00 | | | |
| 12/08/2025 | CD | ELEM-03253 20251208 | 2 | 34976 | official | FLAAGAN, KEVIN | 160.00 | 0.00 | | | |

Activity Fund Balance Report - Detail - Exclude Encumbrances

12/2025 - 12/2025

Regular; Beginning Month 12/2025; Processing Month 12/2025; 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> | | | | | | |
| 12/08/2025 | CD | ELEM-03253 20251208 | 2 | 34976 | mileage | FLAAGAN, KEVIN | 70.00 | 0.00 | | | |
| 12/08/2025 | CD | ELEM-03255 20251208 | 2 | 34977 | official | TIBBS, MARLON | 160.00 | 0.00 | | | |
| 12/08/2025 | CD | ELEM-03255 20251208 | 2 | 34977 | mileage | TIBBS, MARLON | 49.00 | 0.00 | | | |
| 12/08/2025 | GJ | | | | DEC 2025 REVTRAK PROCESSING FEES | | 11.40 | 0.00 | | | |
| 12/09/2025 | CD | HS-02250 20251209 | 2 | 34990 | torunament entry fee | MINOT WRESTLING BOOSTERS | 250.00 | 0.00 | | | |
| 12/09/2025 | CD | ELEM-03243 20251209 | 2 | 34993 | Elem BBB Tourney Fee | SOUTH HEART PUBLIC SCHOOL | 150.00 | 0.00 | | | |
| 12/09/2025 | CD | ELEM-03251 7123 | 2 | 34985 | Recognition Plaque | FOUR SEASONS TROPHIES | 74.45 | 0.00 | | | |
| 12/09/2025 | CD | HS-02235 20251209 | 2 | 34995 | xc meet fee | TRINITY HIGH SCHOOL | 100.00 | 0.00 | | | |
| 12/10/2025 | CD | ELEM-03255 20251208 Void Check | 2 | 34977 | official | TIBBS, MARLON | (160.00) | 0.00 | | | |
| 12/10/2025 | CD | ELEM-03255 20251208 Void Check | 2 | 34977 | mileage | TIBBS, MARLON | (49.00) | 0.00 | | | |
| 12/10/2025 | CD | ELEM-03257 20251208 Void Check | 2 | 34974 | official | BINSTOCK, TANNER A | (60.00) | 0.00 | | | |
| 12/10/2025 | CD | ELEM-03254 20251208 Void Check | 2 | 34978 | official | WALTERS, TROY | (160.00) | 0.00 | | | |
| 12/10/2025 | CD | ELEM-03254 20251208 Void Check | 2 | 34978 | mileage | WALTERS, TROY | (89.60) | 0.00 | | | |
| 12/10/2025 | CD | ELEM-03256 20251208 Void Check | 2 | 34975 | official | DOBITZ, LOUIS | (60.00) | 0.00 | | | |
| 12/10/2025 | CD | ELEM-03253 20251208 Void Check | 2 | 34976 | official | FLAAGAN, KEVIN | (160.00) | 0.00 | | | |
| 12/10/2025 | CD | ELEM-03253 20251208 Void Check | 2 | 34976 | mileage | FLAAGAN, KEVIN | (70.00) | 0.00 | | | |
| 12/11/2025 | CD | ELEM-03262 20251211 | 2 | 34998 | official | DOBITZ, LOUIS | 120.00 | 0.00 | | | |
| 12/11/2025 | CD | ELEM-03261 20251211 | 2 | 34999 | official | HASEK, DANIELLE | 120.00 | 0.00 | | | |
| 12/11/2025 | CD | ELEM-03263 20251211 | 2 | 34997 | official | BINSTOCK, TANNER A | 120.00 | 0.00 | | | |
| 12/11/2025 | CD | ELEM-03264 20251211 | 2 | 35000 | official | WALKER, NICHOLAS DALE | 120.00 | 0.00 | | | |
| 12/12/2025 | CD | HS-02262 20251212 | 2 | 35001 | Boys girls and JV entry fees | CENTRAL HIGH SCHOOL | 600.00 | 0.00 | | | |

Activity Fund Balance Report - Detail - Exclude Encumbrances

12/2025 - 12/2025

Regular; Beginning Month 12/2025; Processing Month 12/2025; 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> | | | | | |
| 12/12/2025 | CD | HS-02263 20251212 | 2 | 35002 | Wrestling Entry fees | VELVA HIGH SCHOOL | 270.00 | 0.00 | | |
| 12/15/2025 | CD | ELEM-03273 20251215 | 2 | 35004 | official | PETERS, MICHAEL | 160.00 | 0.00 | | |
| 12/15/2025 | CD | ELEM-03273 20251215 | 2 | 35004 | mileage | PETERS, MICHAEL | 24.50 | 0.00 | | |
| 12/15/2025 | CD | ELEM-03272 20251215 | 2 | 35005 | official | WALTERS, TROY | 160.00 | 0.00 | | |
| 12/15/2025 | CD | ELEM-03272 20251215 | 2 | 35005 | mileage | WALTERS, TROY | 89.60 | 0.00 | | |
| 12/15/2025 | CD | ELEM-03271 20251215 | 2 | 35003 | official | FILIBECK, BRIAN | 160.00 | 0.00 | | |
| 12/15/2025 | CD | ELEM-03271 20251215 | 2 | 35003 | mileage | FILIBECK, BRIAN | 70.00 | 0.00 | | |
| 12/17/2025 | CD | ELEM-03285 20251217 | 2 | 35008 | official | DOBITZ, LOUIS | 120.00 | 0.00 | | |
| 12/17/2025 | CD | ELEM-03283 20251217 | 2 | 35010 | official | FLAAGAN, KEVIN | 160.00 | 0.00 | | |
| 12/17/2025 | CD | ELEM-03283 20251217 | 2 | 35010 | mileage | FLAAGAN, KEVIN | 70.00 | 0.00 | | |
| 12/17/2025 | CD | ELEM-03286 20251217 | 2 | 35013 | official | SAYLER, MITCH | 60.00 | 0.00 | | |
| 12/17/2025 | CD | ELEM-03282 20251217 | 2 | 35012 | official | PETERS, MICHAEL | 160.00 | 0.00 | | |
| 12/17/2025 | CD | ELEM-03279 20251217 | 2 | 35007 | official | DEAN, CALVIN | 160.00 | 0.00 | | |
| 12/17/2025 | CD | ELEM-03279 20251217 | 2 | 35007 | mileage | DEAN, CALVIN | 49.00 | 0.00 | | |
| 12/17/2025 | CD | ELEM-03284 20251217 | 2 | 35011 | official | KECK, SCOTT | 160.00 | 0.00 | | |
| 12/17/2025 | CD | ELEM-03284 20251217 | 2 | 35011 | mileage | KECK, SCOTT | 49.00 | 0.00 | | |
| 12/17/2025 | CD | ELEM-03280 20251217 | 2 | 35014 | official | TIBBS, MARLON | 160.00 | 0.00 | | |
| 12/17/2025 | CD | ELEM-03287 20251217 | 2 | 35006 | official | BINSTOCK, TANNER A | 60.00 | 0.00 | | |
| 12/17/2025 | CD | ELEM-03281 20251217 | 2 | 35009 | official | FILIBECK, BRIAN | 160.00 | 0.00 | | |
| 12/17/2025 | CD | ELEM-03281 20251217 | 2 | 35009 | mileage | FILIBECK, BRIAN | 70.00 | 0.00 | | |
| 12/18/2025 | CD | ELEM-03289 20251218 | 2 | 35015 | Tournament fee | VALLEY CITY HIGH SCHOOL | 150.00 | 0.00 | | |
| 12/22/2025 | CD | ELEM-03300 20251222 | 2 | 35017 | official | DOBITZ, LOUIS | 120.00 | 0.00 | | |
| 12/22/2025 | CD | ELEM-03303 20251222 | 2 | 35018 | official | FLAAGAN, KEVIN | 160.00 | 0.00 | | |
| 12/22/2025 | CD | ELEM-03303 20251222 | 2 | 35018 | mileage | FLAAGAN, KEVIN | 70.00 | 0.00 | | |
| 12/22/2025 | CD | ELEM-03304 20251222 | 2 | 35022 | official | TIBBS, MARLON | 160.00 | 0.00 | | |

Activity Fund Balance Report - Detail - Exclude Encumbrances

12/2025 - 12/2025

Regular; Beginning Month 12/2025; Processing Month 12/2025; 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> | | | | | | |
| 12/22/2025 | CD | ELEM-03304 20251222 | 2 | 35022 | mileage | TIBBS, MARLON | 49.00 | 0.00 | | | |
| 12/22/2025 | CD | ELEM-03302 20251222 | 2 | 35024 | official | WALTERS, TROY | 160.00 | 0.00 | | | |
| 12/22/2025 | CD | ELEM-03302 20251222 | 2 | 35024 | mileage | WALTERS, TROY | 85.40 | 0.00 | | | |
| 12/22/2025 | CD | ELEM-03301 20251222 | 2 | 35023 | official | WALKER, NICHOLAS DALE | 120.00 | 0.00 | | | |
| 12/22/2025 | CD | ELEM-03297 20251222 | 2 | 35021 | official | THOM, ROBERT | 200.00 | 0.00 | | | |
| 12/22/2025 | CD | ELEM-03297 20251222 | 2 | 35021 | mileage | THOM, ROBERT | 100.80 | 0.00 | | | |
| 12/22/2025 | CD | ELEM-03298 20251222 | 2 | 35019 | official | KRAFT, TIM | 200.00 | 0.00 | | | |
| 12/22/2025 | CD | ELEM-03298 20251222 | 2 | 35019 | mileage | KRAFT, TIM | 100.80 | 0.00 | | | |
| 12/22/2025 | CD | ELEM-03299 20251222 | 2 | 35020 | official | MAKEEFE, LANCE | 200.00 | 0.00 | | | |
| 12/22/2025 | CD | ELEM-03299 20251222 | 2 | 35020 | mileage | MAKEEFE, LANCE | 100.80 | 0.00 | | | |
| 12/22/2025 | CD | ELEM-03291 932065046 | 2 | 35026 | nets/scorebooks | BSN SPORTS | 168.00 | 0.00 | | | |
| 12/22/2025 | CD | HS-02277 20251222 | 2 | 35032 | Entry Fees | LINTON HIGH SCHOOL | 250.00 | 0.00 | | | |
| 12/22/2025 | CD | HS-02213 20251222-0004 | 2 | 35034 | track wrestling | VISA | 101.00 | 0.00 | | | |
| 12/22/2025 | CD | HS-02240 20251222-0006 | 2 | 35034 | Track Wrestling | VISA | 26.00 | 0.00 | | | |
| 12/22/2025 | CD | HS-02215 20251222-0009 | 2 | 35034 | Matboss videostats | VISA | 858.00 | 0.00 | | | |
| 12/30/2025 | CD | ELEM-03314 20251230 | 2 | 35036 | official | DOBITZ, LOUIS | 260.00 | 0.00 | | | |
| 12/30/2025 | CD | ELEM-03310 20251230 | 2 | 35037 | official | EGGE, SHAWN | 200.00 | 0.00 | | | |
| 12/30/2025 | CD | ELEM-03310 20251230 | 2 | 35037 | mileage | EGGE, SHAWN | 140.00 | 0.00 | | | |
| 12/30/2025 | CD | ELEM-03315 20251230 | 2 | 35041 | official | WALKER, NICHOLAS DALE | 260.00 | 0.00 | | | |
| 12/30/2025 | CD | ELEM-03311 20251230 | 2 | 35039 | official | NEFF, CHARLES | 200.00 | 0.00 | | | |
| 12/30/2025 | CD | ELEM-03311 20251230 | 2 | 35039 | rider | NEFF, CHARLES | 10.00 | 0.00 | | | |
| 12/30/2025 | CD | ELEM-03312 20251230 | 2 | 35040 | official | SCHNEIDER, KEVIN | 200.00 | 0.00 | | | |
| 12/30/2025 | CD | ELEM-03312 20251230 | 2 | 35040 | rider | SCHNEIDER, KEVIN | 10.00 | 0.00 | | | |
| 12/30/2025 | CD | ELEM-03313 20251230 | 2 | 35038 | official | KEES, GRANT | 120.00 | 0.00 | | | |
| 12/30/2025 | CD | ELEM-03313 20251230 | 2 | 35038 | mileage | KEES, GRANT | 49.00 | 0.00 | | | |

Activity Fund Balance Report - Detail - Exclude Encumbrances

12/2025 - 12/2025

Regular; Beginning Month 12/2025; Processing Month 12/2025; 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 | | | | | |
| 06 760 705 | | | | | ATHLETICS | *Current Activity | | | | (9,512.52) |
| | | | | | | *Ending Balance: | 13,696.55 | 4,184.03 | 0.00 | 21,634.88 |
| 06 760 706 | | | | | CLASS OF 2029 | *Previous Balance | | | | 395.17 |
| | | | | | | *Ending Balance: | 0.00 | 0.00 | 0.00 | 395.17 |
| 06 760 708 | | | | | CLASS OF 2027 | | | | | |
| 06 008 1721 | | | | | CLASS OF 2027 | | | | | |
| 12/03/2025 | CR | 27278 | | | JR Class Concessions | ELKINS, ABBIE M | 0.00 | 1,666.25 | | |
| 12/17/2025 | CR | 27320 | | | Jr. Class Concessions | ZASTOUPIL, MARK A. | 0.00 | 1,389.38 | | |
| 12/19/2025 | CR | 27327 | | | Jr Class Concessions | ELKINS, ABBIE M | 0.00 | 1,262.25 | | |
| 12/22/2025 | CR | 27338 | | | JR Class Concessions | ELKINS, ABBIE M | 0.00 | 1,257.75 | | |
| 12/23/2025 | CR | 27340 | | | JR Class Concessions | ZASTOUPIL, MARK A. | 0.00 | 869.10 | | |
| 12/26/2025 | CR | 27342 | | | JR Class Concessions | WALKER, NICOLE ANN | 0.00 | 2,041.50 | | |
| 06 008 600 410 3400 610 | | | | | CLASS OF 2027 | | | | | |
| 12/09/2025 | CD | HS-02242 1000007857 | 2 | 34979 | Pre-ACT for juniors | ACT | 444.00 | 0.00 | | |
| 12/09/2025 | CD | POELEM-04104 20251209 | 2 | 34983 | CONCESSION SUPPLIES 487717 | COCA COLA | 1,567.64 | 0.00 | | |
| 06 760 708 | | | | | CLASS OF 2027 | *Current Activity | | | | 6,474.59 |
| | | | | | | *Ending Balance: | 2,011.64 | 8,486.23 | 0.00 | 6,474.59 |
| 06 760 709 | | | | | CHEERLEADERS MISC. | *Previous Balance | | | | 12,756.62 |
| 06 760 709 | | | | | CHEERLEADERS MISC. | | | | | |
| 06 009 1721 | | | | | CHEERLEADERS MISC. | | | | | |
| 12/19/2025 | CR | 27330 | | | Cheer Misc - JV FB Concess Workers | KUNTZ, HOLLIE MEGAN | 0.00 | 500.00 | | |
| 06 009 600 410 3400 610 | | | | | CHEERLEADERS MISC. | | | | | |
| 12/22/2025 | CD | HS-02264 1445 | 2 | 35025 | Run Though Banner | ASPEN CHIC DESIGNS LLC | 510.00 | 0.00 | | |
| 12/22/2025 | CD | HS-02264 1445 | 2 | 35025 | Poles and Velcro | ASPEN CHIC DESIGNS LLC | 30.00 | 0.00 | | |
| 06 760 709 | | | | | CHEERLEADERS MISC. | *Current Activity | | | | (40.00) |
| | | | | | | *Ending Balance: | 540.00 | 500.00 | 0.00 | 12,716.62 |
| 06 760 710 | | | | | CHEERLEADER UNIFORMS | *Previous Balance | | | | 3,171.02 |
| | | | | | | *Ending Balance: | 0.00 | 0.00 | 0.00 | 3,171.02 |
| 06 760 713 | | | | | GIRLS GOLF MISC | *Previous Balance | | | | 454.09 |
| | | | | | | *Ending Balance: | 0.00 | 0.00 | 0.00 | 454.09 |
| 06 760 715 | | | | | HOT LUNCH DONATIONS | *Previous Balance | | | | 2.13 |
| | | | | | | *Ending Balance: | 0.00 | 0.00 | 0.00 | 2.13 |
| 06 760 716 | | | | | SAFETY PATROL | *Previous Balance | | | | 4,494.97 |
| 06 760 716 | | | | | SAFETY PATROL | | | | | |
| 06 016 1721 | | | | | SAFETY PATROL | | | | | |

Activity Fund Balance Report - Detail - Exclude Encumbrances

12/2025 - 12/2025

Regular; Beginning Month 12/2025; Processing Month 12/2025; 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> | | | | | |
| 12/02/2025 | CR | 27272 | | | Donation from Dennis Hartman for Shop wi | CARNEY, VICKI A | 0.00 | 1,000.00 | | |
| 06 016 600 410 3400 610 | | | | | SAFETY PATROL | | | | | |
| 12/22/2025 | CD | ELEM-03134 20251222-0028 | 2 | 35035 | Play Cards Pizza Ranch | VISA | 250.00 | 0.00 | | |
| 12/22/2025 | CD | ELEM-03171 20251222-0015 | 2 | 35035 | shop w cop | VISA | 467.43 | 0.00 | | |
| 12/22/2025 | CD | ELEM-03133 20251222-0016 | 2 | 35035 | Gifts Shop With A Cop | VISA | 640.47 | 0.00 | | |
| 12/22/2025 | CD | ELEM-03182 20251222-0023 | 2 | 35035 | Shop With A Cop Presents | VISA | 935.18 | 0.00 | | |
| 12/22/2025 | CD | ELEM-03181 20251222-0024 | 2 | 35035 | Shop With A Cop Presents | VISA | 684.22 | 0.00 | | |
| 12/22/2025 | CD | ELEM-03180 20251222-0025 | 2 | 35035 | Pizza Ranch, Meal for Shop With A Cop | VISA | 667.81 | 0.00 | | |
| 06 760 716 | | | | | SAFETY PATROL | *Current Activity | | | | (2,645.11) |
| | | | | | | *Ending Balance: | <u>3,645.11</u> | <u>1,000.00</u> | <u>0.00</u> | <u>1,849.86</u> |
| 06 760 717 | | | | | CHROMEBOOK REPAIR | *Previous Balance | | | | 719.12 |
| | | | | | | *Ending Balance: | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | <u>719.12</u> |
| 06 760 719 | | | | | ATHLETES ASSISTANCE | *Previous Balance | | | | 594.33 |
| | | | | | | *Ending Balance: | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | <u>594.33</u> |
| 06 760 720 | | | | | CROSS COUNTRY MISC. | *Previous Balance | | | | 45.37 |
| 06 760 720 | | | | | CROSS COUNTRY MISC. | | | | | |
| 06 020 1721 | | | | | CROSS COUNTRY MISC. | | | | | |
| 12/19/2025 | CR | 27332 | | | XC Misc - FB Concess Worker | MURPHY, ANDREW | 0.00 | 1,000.00 | | |
| 06 760 720 | | | | | CROSS COUNTRY MISC. | *Current Activity | | | | 1,000.00 |
| | | | | | | *Ending Balance: | <u>0.00</u> | <u>1,000.00</u> | <u>0.00</u> | <u>1,045.37</u> |
| 06 760 723 | | | | | ELEMENTARY POP FUND | *Previous Balance | | | | (131.61) |
| 06 760 723 | | | | | ELEMENTARY POP FUND | | | | | |
| 06 023 1721 | | | | | ELEMENTARY POP FUND | | | | | |
| 12/18/2025 | CR | 27324 | | | Elementary Pop Fund | JEPSON, JANELL R | 0.00 | 57.00 | | |
| 06 023 600 410 3400 610 | | | | | ELEMENTARY POP FUND | | | | | |
| 12/09/2025 | CD | POELEM-04104 20251209 | 2 | 34983 | SUPPLIES 487385 | COCA COLA | 80.00 | 0.00 | | |
| 06 760 723 | | | | | ELEMENTARY POP FUND | *Current Activity | | | | (23.00) |
| | | | | | | *Ending Balance: | <u>80.00</u> | <u>57.00</u> | <u>0.00</u> | <u>(154.61)</u> |
| 06 760 724 | | | | | FAMILY & CONSUMER SCIENCE | *Previous Balance | | | | 317.23 |
| | | | | | | *Ending Balance: | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | <u>317.23</u> |
| 06 760 726 | | | | | FB UNIFORMS | *Previous Balance | | | | 1,500.00 |

Activity Fund Balance Report - Detail - Exclude Encumbrances

12/2025 - 12/2025

Regular; Beginning Month 12/2025; Processing Month 12/2025; 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> | | | | | | |
| | | | | | | *Ending Balance: | 0.00 | 0.00 | 0.00 | 1,500.00 | |
| 06 760 728 | | | | | | FFA | | | | *Previous Balance | 32,242.54 |
| 06 760 728 | | | | | | FFA | | | | | |
| 06 028 1721 | | | | | | FFA | | | | | |
| 12/08/2025 | CR | 27281 | | | FFA - Fruit Fundraiser | JOHNSON, ERIK | 0.00 | 298.00 | | | |
| 12/15/2025 | CR | 27313 | | | FFA Fruit Sale Fundraiser | JOHNSON, ERIK | 0.00 | 116.00 | | | |
| 12/15/2025 | CR | 27314 | | | National FFA Alumni Stipend | LEIER, DAVID | 0.00 | 500.00 | | | |
| 12/19/2025 | CR | 27334 | | | FFA Fruit Sale Fundraiser | JOHNSON, ERIK | 0.00 | 40.00 | | | |
| 12/22/2025 | CR | 27335 | | | FFA - National Convention Reimbursement | JOHNSON, ERIK | 0.00 | 1,865.37 | | | |
| 12/22/2025 | CR | 27336 | | | FFA - Fruit Fundraiser | JOHNSON, ERIK | 0.00 | 343.00 | | | |
| 12/30/2025 | CR | 27357 | | | FFA - Fruit Fundraiser | JOHNSON, ERIK | 0.00 | 40.00 | | | |
| 06 028 600 410 3400 610 | | | | | | FFA | | | | | |
| 12/09/2025 | CD | HS-02246 MDS373475 | 2 | 34991 | Men's Official Jacket | NATIONAL FFA ORGANIZATION | 120.00 | 0.00 | | | |
| 12/09/2025 | CD | HS-02246 MDS373475 | 2 | 34991 | FFA Tie | NATIONAL FFA ORGANIZATION | 16.00 | 0.00 | | | |
| 12/09/2025 | CD | HS-02246 MDS373475 | 2 | 34991 | Shipping & Handling | NATIONAL FFA ORGANIZATION | 14.00 | 0.00 | | | |
| 12/09/2025 | CD | POELEM-04133 20251209-0001 | 2 | 7 | STAY AT THE MARRIOTT IN INDIANA | JP MORGAN CHASE BANK NA | 5,243.94 | 0.00 | | | |
| 12/09/2025 | CD | POELEM-04133 20251209-0001 | 2 | 7 | STAY AT THE COUNTRY INN & SUITES IN MN | JP MORGAN CHASE BANK NA | 1,594.02 | 0.00 | | | |
| 12/22/2025 | CD | POELEM-04163 79750367 | 2 | 35028 | HOTEL STAY MANDAN | COMFORT INN & SUITES | 550.00 | 0.00 | | | |
| 12/22/2025 | CD | HS-02281 7219 | 2 | 35031 | Engraving: Letting on Plate | FOUR SEASONS TROPHIES | 7.00 | 0.00 | | | |
| 12/22/2025 | CD | HS-02281 7219 | 2 | 35031 | Engraving:Lettering on Plate | FOUR SEASONS TROPHIES | 7.00 | 0.00 | | | |
| 12/22/2025 | CD | HS-02281 7219 | 2 | 35031 | Plaques: 9x12 solid black finish plaque | FOUR SEASONS TROPHIES | 36.20 | 0.00 | | | |
| 12/22/2025 | CD | HS-02281 7219 | 2 | 35031 | Engraving: Lettering on perpetual plates | FOUR SEASONS TROPHIES | 33.12 | 0.00 | | | |
| 06 760 728 | | | | | | FFA | | | | *Current Activity | (4,418.91) |
| | | | | | | *Ending Balance: | 7,621.28 | 3,202.37 | 0.00 | 27,823.63 | |
| 06 760 729 | | | | | | GIRLS BB UNIFORMS | | | | *Previous Balance | 953.60 |
| | | | | | | *Ending Balance: | 0.00 | 0.00 | 0.00 | 953.60 | |
| 06 760 730 | | | | | | INTEREST - CHECKING | | | | *Previous Balance | 26,503.15 |
| 06 760 730 | | | | | | INTEREST - CHECKING | | | | | |
| 06 030 1721 | | | | | | INTEREST - CHECKING | | | | | |
| 12/31/2025 | CR | 27368 | | | INTEREST - CHECKING | BRAVERA | 0.00 | 636.48 | | | |
| 06 760 730 | | | | | | INTEREST - CHECKING | | | | *Current Activity | 636.48 |
| | | | | | | *Ending Balance: | 0.00 | 636.48 | 0.00 | 27,139.63 | |
| 06 760 733 | | | | | | GIRLS GOLF UNIFORMS | | | | *Previous Balance | 522.26 |

Activity Fund Balance Report - Detail - Exclude Encumbrances

12/2025 - 12/2025

Regular; Beginning Month 12/2025; Processing Month 12/2025; 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 | | | | | | |
| *Ending Balance: | | | | | | | 0.00 | 0.00 | 0.00 | 522.26 | |
| 06 760 734 LIBRARY | | | | | | | *Previous Balance | | | | 5,606.96 |
| 06 760 734 | | | | | LIBRARY | | | | | | |
| 06 034 1721 | | | | | LIBRARY | | | | | | |
| 12/18/2025 | CR | 27323 | | | Library Fine Fees | WHEELING, BRITTANY | 0.00 | 8.00 | | | |
| 06 760 734 LIBRARY | | | | | | | *Current Activity | | | | 8.00 |
| *Ending Balance: | | | | | | | 0.00 | 8.00 | 0.00 | 5,614.96 | |
| 06 760 735 MUSIC | | | | | | | *Previous Balance | | | | 14,605.20 |
| 06 760 735 | | | | | MUSIC | | | | | | |
| 06 035 1721 | | | | | MUSIC | | | | | | |
| 12/05/2025 | CR | 27280 | | | Band Wreath Fundraising Money | LORENZ, SHANTEL | 0.00 | 7,172.00 | | | |
| 12/10/2025 | CR | 27285 | | | BAND RENTAL FEE | DIAZ, KERRY M | 0.00 | 85.00 | | | |
| 12/18/2025 | CR | 27325 | | | Music - Wreath Sales | LORENZ, SHANTEL | 0.00 | 485.00 | | | |
| 12/19/2025 | CR | 27328 | | | HS Music Wreath Fundraiser | LORENZ, SHANTEL | 0.00 | 70.00 | | | |
| 06 035 600 410 3400 610 | | | | | MUSIC | | | | | | |
| 12/09/2025 | CD | HS-02253 WRINV151513 | 2 | 34989 | wreath order | MICKMAN BROTHERS, | 6,720.55 | 0.00 | | | |
| 06 760 735 MUSIC | | | | | | | *Current Activity | | | | 1,091.45 |
| *Ending Balance: | | | | | | | 6,720.55 | 7,812.00 | 0.00 | 15,696.65 | |
| 06 760 736 NATIONAL HONOR SOCIETY | | | | | | | *Previous Balance | | | | 236.87 |
| 06 760 736 | | | | | NATIONAL HONOR SOCIETY | | | | | | |
| 06 036 1721 | | | | | NATIONAL HONOR SOCIETY | | | | | | |
| 12/02/2025 | CR | 27271 | | | NHS - Sucker Sales | WILZ, KAITLYN | 0.00 | 381.01 | | | |
| 12/10/2025 | CR | 27290 | | | National Honor Society Flower Sale at Ch | WILZ, KAITLYN | 0.00 | 445.00 | | | |
| 06 036 600 410 3400 610 | | | | | NATIONAL HONOR SOCIETY | | | | | | |
| 12/22/2025 | CD | ELEM-03275 20251222 | 2 | 35029 | Runnings | DVORAK, TERESA | 62.86 | 0.00 | | | |
| 12/22/2025 | CD | ELEM-03275 20251222 | 2 | 35029 | Walmart | DVORAK, TERESA | 107.84 | 0.00 | | | |
| 12/22/2025 | CD | ELEM-03275 20251222 | 2 | 35029 | Walmart | DVORAK, TERESA | 31.81 | 0.00 | | | |
| 12/22/2025 | CD | ELEM-03276 20251222 | 2 | 35030 | TJ-Maxx | DVORAK, TESSA | 123.93 | 0.00 | | | |
| 06 760 736 NATIONAL HONOR SOCIETY | | | | | | | *Current Activity | | | | 499.57 |
| *Ending Balance: | | | | | | | 326.44 | 826.01 | 0.00 | 736.44 | |
| 06 760 737 | | | | | GIRLS WRESTLING MISC | | | | | | |
| 06 037 1721 | | | | | GIRLS WRESTLING MISC | | | | | | |
| 12/17/2025 | GJ | | | | TRANSFR FROM BOY WRSTLNG MISC PER ELKINS | | 0.00 | 2,000.00 | | | |
| 06 760 737 GIRLS WRESTLING MISC | | | | | | | *Current Activity | | | | 2,000.00 |

Activity Fund Balance Report - Detail - Exclude Encumbrances

12/2025 - 12/2025

Regular; Beginning Month 12/2025; Processing Month 12/2025; 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 | | | | | |
| | | | | | | *Ending Balance: | 0.00 | 2,000.00 | 0.00 | 2,000.00 |
| 06 760 740 | | | | | SCHOOL DISTRICT | *Previous Balance | | | | (149.93) |
| | | | | | | *Ending Balance: | 0.00 | 0.00 | 0.00 | (149.93) |
| 06 760 741 | | | | | ROBOTICS | *Previous Balance | | | | 2,087.14 |
| | | | | | | *Ending Balance: | 0.00 | 0.00 | 0.00 | 2,087.14 |
| 06 760 742 | | | | | STUDENT COUNCIL | *Previous Balance | | | | 6,436.25 |
| | | | | | | *Ending Balance: | 0.00 | 0.00 | 0.00 | 6,436.25 |
| 06 760 743 | | | | | SUNSHINE ACCOUNT-ELEM | *Previous Balance | | | | 367.77 |
| | | | | | | *Ending Balance: | 0.00 | 0.00 | 0.00 | 367.77 |
| 06 760 744 | | | | | TRACK & FOOTBALL FIELD MAINTENANCE | *Previous Balance | | | | 110,738.15 |
| | | | | | | *Ending Balance: | 0.00 | 0.00 | 0.00 | 110,738.15 |
| 06 760 745 | | | | | TRACK UNIFORMS | *Previous Balance | | | | 2,072.78 |
| | | | | | | *Ending Balance: | 0.00 | 0.00 | 0.00 | 2,072.78 |
| 06 760 747 | | | | | VOLLEYBALL UNIFORMS | *Previous Balance | | | | 458.01 |
| | | | | | | *Ending Balance: | 0.00 | 0.00 | 0.00 | 458.01 |
| 06 760 748 | | | | | BOYS WRESTLING UNIFORMS | *Previous Balance | | | | 29.00 |
| | | | | | | *Ending Balance: | 0.00 | 0.00 | 0.00 | 29.00 |
| 06 760 749 | | | | | HIGH SCHOOL MUSICAL | *Previous Balance | | | | 0.00 |
| | | | | | | *Ending Balance: | 0.00 | 0.00 | 0.00 | 0.00 |
| 06 760 754 | | | | | PRESCHOOL | *Previous Balance | | | | 996.78 |
| | | | | | | *Ending Balance: | 0.00 | 0.00 | 0.00 | 996.78 |
| 06 760 755 | | | | | SUNSHINE FUND-HS | *Previous Balance | | | | 442.78 |
| 06 760 755 | | | | | SUNSHINE FUND-HS | | | | | |
| 06 055 600 410 3400 610 | | | | | SUNSHINE FUND-HS | | | | | |
| 12/09/2025 | CD | POELEM-04104 | 2 | 34983 | SUPPLIES 487101 | COCA COLA | 64.00 | 0.00 | | |
| 06 760 755 | | | | | SUNSHINE FUND-HS | *Current Activity | | | | (64.00) |
| | | | | | | *Ending Balance: | 64.00 | 0.00 | 0.00 | 378.78 |
| 06 760 757 | | | | | ELEMENTARY MUSIC | *Previous Balance | | | | 5,089.92 |
| | | | | | | *Ending Balance: | 0.00 | 0.00 | 0.00 | 5,089.92 |
| 06 760 758 | | | | | JEANS FOR CHARITY | *Previous Balance | | | | 7,131.50 |
| 06 760 758 | | | | | JEANS FOR CHARITY | | | | | |

Activity Fund Balance Report - Detail - Exclude Encumbrances

12/2025 - 12/2025

Regular; Beginning Month 12/2025; Processing Month 12/2025; 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> | | | | | |
| 06 058 1721 | | | | | JEANS FOR CHARITY | | | | | |
| 12/10/2025 | CR | 27291 | | | Jeans For Charity | KLYM, JESSICA A | 0.00 | 36.00 | | |
| 06 760 758 | | | | | JEANS FOR CHARITY | *Current Activity | | | | 36.00 |
| | | | | | | *Ending Balance: | 0.00 | 36.00 | 0.00 | 7,167.50 |
| 06 760 759 | | | | | ELEMENTARY STUDENT COUNCIL | *Previous Balance | | | | 5,096.59 |
| | | | | | | *Ending Balance: | 0.00 | 0.00 | 0.00 | 5,096.59 |
| 06 760 760 | | | | | S.A.D.D. | *Previous Balance | | | | 1,158.63 |
| 06 760 760 | | | | | S.A.D.D. | | | | | |
| 06 060 600 410 3400 610 | | | | | S.A.D.D. | | | | | |
| 12/22/2025 | CD | HS-02174 20251222 | 2 | 35033 | Red Ribbon Week Supplies - Nimco | VETTEL, COURTNEY C | 368.15 | 0.00 | | |
| 12/22/2025 | CD | HS-02174 20251222 | 2 | 35033 | Red Ribbon Week Supplies - Amazon | VETTEL, COURTNEY C | 246.56 | 0.00 | | |
| 06 760 760 | | | | | S.A.D.D. | *Current Activity | | | | (614.71) |
| | | | | | | *Ending Balance: | 614.71 | 0.00 | 0.00 | 543.92 |
| 06 760 761 | | | | | CROSS COUNTRY UNIFORMS | *Previous Balance | | | | 4,102.64 |
| | | | | | | *Ending Balance: | 0.00 | 0.00 | 0.00 | 4,102.64 |
| 06 760 765 | | | | | SCIENCE GRANT-ELEM | *Previous Balance | | | | 6.03 |
| | | | | | | *Ending Balance: | 0.00 | 0.00 | 0.00 | 6.03 |
| 06 760 766 | | | | | CHEERLEADER UNIFORMS FB | *Previous Balance | | | | 280.00 |
| | | | | | | *Ending Balance: | 0.00 | 0.00 | 0.00 | 280.00 |
| 06 760 767 | | | | | GIRLS BB MISC. | *Previous Balance | | | | 475.05 |
| 06 760 767 | | | | | GIRLS BB MISC. | | | | | |
| 06 067 1721 | | | | | GIRLS BB MISC. | | | | | |
| 12/03/2025 | CR | 27275 | | | GBB Misc - Park & Rec Donation | WALKER, NICHOLAS DALE | 0.00 | 2,500.00 | | |
| 12/19/2025 | CR | 27326 | | | GBB Donation From Dani Hasek | KLYM, JESSICA A | 0.00 | 300.00 | | |
| 06 067 600 410 3400 610 | | | | | GIRLS BB MISC. | | | | | |
| 12/09/2025 | CD | ELEM-03250 156788 | 2 | 34988 | GBB SHOOTING SHIRTS | LOGO MAGIC | 1,374.00 | 0.00 | | |
| 12/22/2025 | CD | ELEM-03295 932541810 | 2 | 35026 | GBB TRAVEL GEAR | BSN SPORTS | 1,892.10 | 0.00 | | |
| 06 760 767 | | | | | GIRLS BB MISC. | *Current Activity | | | | (466.10) |
| | | | | | | *Ending Balance: | 3,266.10 | 2,800.00 | 0.00 | 8.95 |
| 06 760 769 | | | | | CLASS OF 2024 | *Previous Balance | | | | 4,793.89 |
| | | | | | | *Ending Balance: | 0.00 | 0.00 | 0.00 | 4,793.89 |
| 06 760 770 | | | | | CLOSE UP | *Previous Balance | | | | 13,980.73 |
| 06 760 770 | | | | | CLOSE UP | | | | | |

Activity Fund Balance Report - Detail - Exclude Encumbrances

12/2025 - 12/2025

Regular; Beginning Month 12/2025; Processing Month 12/2025; 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> | | | | | | |
| 06 070 1721 | | | | | CLOSE UP | | | | | | |
| 12/04/2025 | CR | 27279 | | | Close-Up Donation from Western Choice | MURPHY, ANDREW | 0.00 | 500.00 | | | |
| 12/08/2025 | CR | 27282 | | | Close-Up - Vending Machine | MURPHY, ANDREW | 0.00 | 246.00 | | | |
| 12/15/2025 | CR | 27315 | | | Close Up - Breakfast Fundraiser | MURPHY, ANDREW | 0.00 | 1,378.00 | | | |
| 12/18/2025 | CR | 27322 | | | Close-Up Vending Machine | MURPHY, ANDREW | 0.00 | 81.00 | | | |
| 06 070 600 410 3400 610 | | | | | Close Up | | | | | | |
| 12/09/2025 | CD | POELEM-04104 20251209 | 2 | 34983 | SUPPLIES 487098 | COCA COLA | 60.00 | 0.00 | | | |
| 12/09/2025 | CD | POELEM-04104 20251209 | 2 | 34983 | SUPPLIES 487383 | COCA COLA | 60.00 | 0.00 | | | |
| 12/22/2025 | CD | HS-02238 20251222-0011 | 2 | 35034 | Student payment | VISA | 500.00 | 0.00 | | | |
| 06 760 770 | | | | | CLOSE UP | *Current Activity | | | | 1,585.00 | |
| | | | | | | *Ending Balance: | 620.00 | 2,205.00 | 0.00 | 15,565.73 | |
| 06 760 771 | | | | | CLASS OF 2025 | *Previous Balance | | | | 2,231.43 | |
| | | | | | | *Ending Balance: | 0.00 | 0.00 | 0.00 | 2,231.43 | |
| 06 760 772 | | | | | VOLLEYBALL MISC. | *Previous Balance | | | | 11,598.62 | |
| 06 760 772 | | | | | VOLLEYBALL MISC. | | | | | | |
| 06 072 600 410 3400 610 | | | | | VOLLEYBALL MISC. | | | | | | |
| 12/09/2025 | CD | HS-02256 1413 20251209 | 2 | 34980 | Backpacks | ASPEN CHIC DESIGNS LLC | 2,340.00 | 0.00 | | | |
| 12/09/2025 | CD | HS-02257 20251209 | 2 | 34994 | Banquet Supplies | TIBOR, DESIRAE ANN | 39.94 | 0.00 | | | |
| 12/09/2025 | CD | HS-02251 7130 | 2 | 34985 | Trophies | FOUR SEASONS TROPHIES | 123.50 | 0.00 | | | |
| 12/09/2025 | CD | HS-02251 7130 | 2 | 34985 | Trophies | FOUR SEASONS TROPHIES | 42.60 | 0.00 | | | |
| 12/09/2025 | CD | HS-02251 7130 | 2 | 34985 | Trophies | FOUR SEASONS TROPHIES | 132.00 | 0.00 | | | |
| 06 760 772 | | | | | VOLLEYBALL MISC. | *Current Activity | | | | (2,678.04) | |
| | | | | | | *Ending Balance: | 2,678.04 | 0.00 | 0.00 | 8,920.58 | |
| 06 760 773 | | | | | STEAM-ELEM. | *Previous Balance | | | | 12,993.32 | |
| 06 760 773 | | | | | STEAM-ELEM. | | | | | | |
| 06 073 1721 | | | | | STEAM-ELEM. | | | | | | |
| 12/01/2025 | CR | 27269 | | | STEM EDUCATION GRANT | EXXON MOBILE | 0.00 | 3,000.00 | | | |
| 06 760 773 | | | | | STEAM-ELEM. | *Current Activity | | | | 3,000.00 | |
| | | | | | | *Ending Balance: | 0.00 | 3,000.00 | 0.00 | 15,993.32 | |
| 06 760 774 | | | | | STAFF WELLNESS | | | | | | |
| 06 074 1721 | | | | | STAFF WELLNESS | | | | | | |
| 12/17/2025 | CR | 27321 | | | Jingle Run 2025 | MAXWELL, SKYLER | 0.00 | 15.00 | | | |
| 06 760 774 | | | | | STAFF WELLNESS | *Current Activity | | | | 15.00 | |
| | | | | | | *Ending Balance: | 0.00 | 15.00 | 0.00 | 15.00 | |
| 06 760 775 | | | | | ALLAN & KAYE DOLEZAL SCHOLARSHIP | *Previous Balance | | | | 1,000.00 | |

Activity Fund Balance Report - Detail - Exclude Encumbrances

12/2025 - 12/2025

Regular; Beginning Month 12/2025; Processing Month 12/2025; 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 | | | | | |
| FUND | | | | | | | | | | |
| | | | | | | *Ending Balance: | 0.00 | 0.00 | 0.00 | 1,000.00 |
| 06 760 776 | FOOTBALL MISC. | | | | | *Previous Balance | | | | 3,809.67 |
| 06 760 776 | FOOTBALL MISC. | | | | | | | | | |
| 06 076 600 410 3400 610 | FOOTBALL MISC. | | | | | | | | | |
| 12/09/2025 | CD | ELEM-03178 7134 | 2 | 34985 | Plaques for Banquet | FOUR SEASONS TROPHIES | 105.72 | 0.00 | | |
| 12/22/2025 | CD | ELEM-03187 20251222-0030 | 2 | 35035 | Food for Banquet | VISA | 500.00 | 0.00 | | |
| 06 760 776 | FOOTBALL MISC. | | | | | *Current Activity | | | | (605.72) |
| | | | | | | *Ending Balance: | 605.72 | 0.00 | 0.00 | 3,203.95 |
| 06 760 777 | BOYS GOLF MISC. | | | | | *Previous Balance | | | | 742.61 |
| | | | | | | *Ending Balance: | 0.00 | 0.00 | 0.00 | 742.61 |
| 06 760 778 | HS GYMNASIUM SPONSORSHIP | | | | | *Previous Balance | | | | 3,294.74 |
| | | | | | | *Ending Balance: | 0.00 | 0.00 | 0.00 | 3,294.74 |
| 06 760 779 | TRACK MISC. | | | | | *Previous Balance | | | | 2,792.25 |
| 06 760 779 | TRACK MISC. | | | | | | | | | |
| 06 079 1721 | TRACK MISC. | | | | | | | | | |
| 12/11/2025 | CR | 27292 | | | Track Misc - (12/5) Hat Day | HORGESHIMER, NATHAN SCOTT | 0.00 | 20.00 | | |
| 12/19/2025 | CR | 27333 | | | Track Misc - FB Concess Workers | MURPHY, ANDREW | 0.00 | 1,000.00 | | |
| 06 760 779 | TRACK MISC. | | | | | *Current Activity | | | | 1,020.00 |
| | | | | | | *Ending Balance: | 0.00 | 1,020.00 | 0.00 | 3,812.25 |
| 06 760 781 | BOYS GOLF UNIFORM | | | | | *Previous Balance | | | | 572.00 |
| | | | | | | *Ending Balance: | 0.00 | 0.00 | 0.00 | 572.00 |
| 06 760 782 | BOYS BB MISC. | | | | | *Previous Balance | | | | 2,967.69 |
| 06 760 782 | BOYS BB MISC. | | | | | | | | | |
| 06 082 1721 | BOYS BB MISC. | | | | | | | | | |
| 12/03/2025 | CR | 27276 | | | BBB Misc - Park & Rec Donation | WALKER, NICHOLAS DALE | 0.00 | 2,500.00 | | |
| 06 082 600 410 3400 610 | BOYS BB MISC. | | | | | | | | | |
| 12/09/2025 | CD | HS-02260 20251209 | 2 | 34981 | Ref Fee | BINSTOCK, TANNER A | 120.00 | 0.00 | | |
| 12/09/2025 | CD | HS-02255 20251209 | 2 | 34992 | REIMBURSEMENT FOR PAYING REFS FOR SATURD | PRUITT, GREG ALAN | 240.00 | 0.00 | | |
| 12/09/2025 | CD | HS-02259 20251209 | 2 | 34984 | ref fee | DOBITZ, LOUIS | 120.00 | 0.00 | | |
| 06 760 782 | BOYS BB MISC. | | | | | *Current Activity | | | | 2,020.00 |
| | | | | | | *Ending Balance: | 480.00 | 2,500.00 | 0.00 | 4,987.69 |
| 06 760 783 | BOYS WRESTLING MISC. | | | | | *Previous Balance | | | | 12,098.60 |

Activity Fund Balance Report - Detail - Exclude Encumbrances

12/2025 - 12/2025

Regular; Beginning Month 12/2025; Processing Month 12/2025; 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> | | | | | | |
| 06 760 783 | | | | | BOYS WRESTLING MISC. | | | | | | |
| 06 083 600 410 3400 610 | | | | | BOYS WRESTLING MISC. | | | | | | |
| 12/09/2025 | CD | POELEM-04111 20251209 | 2 | 34987 | SUPPLIES | HINRICHS SUPER VALU | 19.07 | 0.00 | | | |
| 12/09/2025 | CD | POELEM-04139 20251209 | 2 | 34986 | CONCESSION SUPPLIES | GRAB 'N GO | 153.76 | 0.00 | | | |
| 12/09/2025 | CD | POELEM-04128 402851 | 2 | 34982 | CONCESSION SUPPLIES 402851 | BRAUN'S DISTRIBUTING | 906.67 | 0.00 | | | |
| 12/09/2025 | CD | POELEM-04128 402851 | 2 | 34982 | CONCESSION SUPPLIES 403294 | BRAUN'S DISTRIBUTING | 152.69 | 0.00 | | | |
| 12/09/2025 | CD | POELEM-04104 20251209 | 2 | 34983 | CONCESSION SUPPLIES 487097 | COCA COLA | 826.00 | 0.00 | | | |
| 12/09/2025 | CD | POELEM-04104 20251209 | 2 | 34983 | CREDIT CONCESSION SUPPLIES 487718 | COCA COLA | (1,567.64) | 0.00 | | | |
| 12/17/2025 | GJ | | | | TRANSFR TO GIRLS WRSTLNG MISC PER ELKINS | | 2,000.00 | 0.00 | | | |
| 12/22/2025 | CD | ELEM-03122 20251222-0026 | 2 | 35035 | CONCESSION SUPPLIES | VISA | 46.93 | 0.00 | | | |
| 12/22/2025 | CD | HS-02212 20251222-0005 | 2 | 35034 | Buckles | VISA | 1,024.10 | 0.00 | | | |
| 06 760 783 | | | | | BOYS WRESTLING MISC. | *Current Activity | | | | (3,561.58) | |
| | | | | | | *Ending Balance: | 3,561.58 | 0.00 | 0.00 | 8,537.02 | |
| 06 760 784 | | | | | SPEECH | *Previous Balance | | | | 1,519.05 | |
| | | | | | | *Ending Balance: | 0.00 | 0.00 | 0.00 | 1,519.05 | |
| 06 760 785 | | | | | ELEM GUIDANCE MISC | *Previous Balance | | | | 14,669.28 | |
| 06 760 785 | | | | | ELEM GUIDANCE MISC | | | | | | |
| 06 085 600 410 3400 610 | | | | | ELEM GUIDANCE MISC | | | | | | |
| 12/09/2025 | CD | ELEM-03240 2 | 2 | 34996 | Social emotional reg. books | WELL READ LLC | 1,800.00 | 0.00 | | | |
| 12/09/2025 | CD | ELEM-03240 2 | 2 | 34996 | DISCOUNT | WELL READ LLC | (450.00) | 0.00 | | | |
| 12/22/2025 | CD | ELEM-03186 20251222-0031 | 2 | 35035 | coats, snowgear, gloves | VISA | 293.74 | 0.00 | | | |
| 12/22/2025 | CD | ELEM-03193 20251222-0029 | 2 | 35035 | snowpants/boots | VISA | 342.82 | 0.00 | | | |
| 06 760 785 | | | | | ELEM GUIDANCE MISC | *Current Activity | | | | (1,986.56) | |
| | | | | | | *Ending Balance: | 1,986.56 | 0.00 | 0.00 | 12,682.72 | |
| 06 760 786 | | | | | ART SUPPLIES | *Previous Balance | | | | 1,552.91 | |
| | | | | | | *Ending Balance: | 0.00 | 0.00 | 0.00 | 1,552.91 | |
| 06 760 788 | | | | | RALPH AND BERNIECE THOMAS SCHOLARSHIP | *Previous Balance | | | | 1,200.00 | |
| | | | | | | *Ending Balance: | 0.00 | 0.00 | 0.00 | 1,200.00 | |
| 06 760 789 | | | | | HOSA | *Previous Balance | | | | 16,605.31 | |

Activity Fund Balance Report - Detail - Exclude Encumbrances

12/2025 - 12/2025

Regular; Beginning Month 12/2025; Processing Month 12/2025; 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 | | | | | |
| 06 760 789 | | | | | HOSA | | | | | |
| 06 089 1721 | | | | | HOSA | | | | | |
| 12/03/2025 | CR | 27273 | | | HOSA - Jams & Salsa Sale | SCHMIDT, HOLLY | 0.00 | 30.00 | | |
| 12/10/2025 | CR | 27288 | | | HOSA - Jams & Salsa Sale | SCHMIDT, HOLLY | 0.00 | 130.00 | | |
| 12/10/2025 | CR | 27289 | | | HOSA - Soda Shack | SCHMIDT, HOLLY | 0.00 | 465.00 | | |
| 12/11/2025 | CR | 27293 | | | HOSA - Jams & Salsa Sale | SCHMIDT, HOLLY | 0.00 | 100.00 | | |
| 12/16/2025 | CR | 27317 | | | HOSA - Donation | SCHMIDT, HOLLY | 0.00 | 500.00 | | |
| 12/16/2025 | CR | 27318 | | | HOSA - Jams & Salsa Sale | SCHMIDT, HOLLY | 0.00 | 20.00 | | |
| 12/19/2025 | CR | 27331 | | | HOSA - FB Concession Worker | SCHMIDT, HOLLY | 0.00 | 1,000.00 | | |
| 06 089 600 410 3400 610 | | | | | HOSA | | | | | |
| 12/09/2025 | CD | POELEM-04104 20251209 | 2 | 34983 | SUPPLIES 487100 | COCA COLA | 352.00 | 0.00 | | |
| 12/09/2025 | CD | POELEM-04104 20251209 | 2 | 34983 | SUPPLIES 487716 | COCA COLA | 32.00 | 0.00 | | |
| 12/22/2025 | CD | HS-02254 4879 | 2 | 35027 | Jam and Salsa Fundraising Invoice | CHRISTIAN KROPF FUNDRAISING | 2,593.82 | 0.00 | | |
| 12/22/2025 | CD | HS-02249 20251222-0010 | 2 | 35034 | Soda Shack supplies | VISA | 132.59 | 0.00 | | |
| 06 760 789 | | | | | HOSA | *Current Activity | | | (865.41) | |
| | | | | | | *Ending Balance: | 3,110.41 | 2,245.00 | 0.00 | 15,739.90 |
| 06 760 791 | | | | | KIDS ON THE RUN | *Previous Balance | | | | 741.86 |
| | | | | | | *Ending Balance: | 0.00 | 0.00 | 0.00 | 741.86 |
| 06 760 792 | | | | | DR SEUSS READING GROUP | *Previous Balance | | | | 303.00 |
| | | | | | | *Ending Balance: | 0.00 | 0.00 | 0.00 | 303.00 |
| 06 760 793 | | | | | IMAGINATION LIBRARY | *Previous Balance | | | | 3,148.48 |
| | | | | | | *Ending Balance: | 0.00 | 0.00 | 0.00 | 3,148.48 |
| 06 760 794 | | | | | COLLEGE & CAREER WEEK SCHOLARHIPS | *Previous Balance | | | | 1,113.00 |
| | | | | | | *Ending Balance: | 0.00 | 0.00 | 0.00 | 1,113.00 |
| 06 760 795 | | | | | KATHERINE KLEEMANN EDUCATION SCHOLARSHIP | *Previous Balance | | | | 2,100.00 |
| | | | | | | *Ending Balance: | 0.00 | 0.00 | 0.00 | 2,100.00 |
| 06 760 796 | | | | | FEREBEE SCHOLARSHIP | *Previous Balance | | | | 600.00 |
| | | | | | | *Ending Balance: | 0.00 | 0.00 | 0.00 | 600.00 |
| 06 760 798 | | | | | MINION MENTORING SCHOLARSHIP | *Previous Balance | | | | 344.12 |
| | | | | | | *Ending Balance: | 0.00 | 0.00 | 0.00 | 344.12 |
| Fund Total: 06 | | | | | | | 53,552.32 | 43,612.17 | 0.00 | 412,165.84 |

e. Open Enrollment & Tuition Agreement Reports

January 2026

Open Enrollment Applications:

1. Liam Mandan, Gr K, Mandaree
2. Payton Hunts Along, Gr 2, Twin Buttes
3. Parker Hunts Along, Gr 2, Twin Buttes
4. Lily Swaney, Gr 8, Twin Buttes
5. Zander Zephier, Gr 2, Twin Buttes

Tuition Agreements:

1. Liam Mandan, Gr K, Mandaree
2. Payton Hunts Along, Gr 2, Twin Buttes
3. Parker Hunts Along, Gr 2, Twin Buttes
4. Lily Swaney, Gr 8, Twin Buttes
5. Zander Zephier, Gr 2, Twin Buttes

D. Administrator Reports

Activities January Board Report:

1/2/2026

Killdeer Public Schools Items:

*We have posted a few coaching openings and will post others as we move forward into the spring. I am anticipating we will have a lot of openings, from Elem activities to High School.

** Winter sports are hitting the mid-point of the year. Kids and Coaches are off to a good start and working hard. It continues to be a struggle for our coaches when no school is on to get full rosters at practice. I am concerned with this trend, if Killdeer goes to a 4-day school week, on getting all kids to practices and walk through activities on Friday's and Saturday's.

*** We have many major events coming up in Killdeer- We host 2 big Wrestling Tournaments and a Regional Basketball Tournament in the next 2.5 months. We are always looking for help especially with tickets at these events.

Athletics/Activities at Killdeer-

*I am continuing to monitor the internal account for athletics. We take a huge hit this time of year with officials for basketball and the hosting of our wrestling tournament.

**Officials for basketball are tough to come by. We will have 4 games between December and January that we pay over \$1,000 for officials as we have had to begin to pull from Minot and Williston to fill our schedules.

***Thank you to everyone that works our events. This has been the best in my 4 years in covering events from our faculty. We will need to find some people that would like to officiate sub varsity, jh, and elementary events as we move into 26-27 school year.

**** The Activities Handbook and The High School Handbook should be aligned together and include a little bit better language in both that supports the other as there are cross over items that probably should have a little bit more clarity.

NDHSAA:

Nothing major to report.

*There is a NDIAAA and NDHSAA board meeting in January and will have more to report in February.

** Movement within classifications and scheduling has become the major topic of discussion around A.D's in the state of North Dakota.

Superintendent Board Report

Busing

The in-town routes started on Monday, January 12. We are monitoring capacity issues. On paper it says we may be over capacity but rarely do all students ride. If the problem arises, we will make adjustments by putting bigger buses on a route if necessary.

Not having a mid-day bus route provided by West River Transit will cause a hardship for some of our Pre-School parents. I have received concerns and without drivers there is not a solution.

Eldon Rhode is having shoulder surgery, and we are down activity bus drivers, and your superintendent may need to fill in on a couple Friday overnight trips.

I have reached out to the National Bus to find an estimated time of arrival for our new bus, and I have not heard any new information. As soon as I hear, I will reach out to the board members.

Cognia Accreditation

Plans are underway to get Cognia Accreditation process off the ground. Mrs. Walker is in contact with DPI and scheduling visits with the Cognia team. Classroom walk throughs are taking place, and we are in the midst of the process.

Phase II of Renovations

The renovation is on the admin teams' radar, and we will make plans on how the building can be accessed while the parking lot is being redone over the summer. I will work with Mike Barsness to develop a plan and messaging for our school community.

It has become a personal priority to fix the drainage issue at the second busiest entrance in our elementary school, which is the E3 door by the gym. This entryway is where parents pick up and drop off, and it also seems to be the area where all of the snow, ice and water drain off the new gym roof. There are ice dams and water that runs off that create a mess directly by that door. The custodians have been working on temporary fixes, but the hope is to have a permanent solution through the renovation process.

Appraisal for Parsal

On Thursday January 8th I talked with Mr. Joe Hirschfield, who, if you recall, is our professional appraiser in regard to the parcel of land Joel Spethman wants to purchase from the school. Mr. Hirschfield informed me that he may have an appraisal dollar amount before the Wednesday board meeting. If he does, I will report that information to the school board at the time of the meeting.

Busy January and February

When I took the Superintendent position at Killdeer six years ago, I negotiated into my contract to go to the National Superintendent's Conference annually. February 11-14th 2026 is the National Convention and the first one I have gone to since I have been here. I am looking forward to this experience. Additionally, I am going to the Mid-Winter Admin conference at the end of January and then to the

NDSBA Seminar, which has proven to be a very informative event. The National Convention falls on the second Wednesday of the month, hence the need to move the February meeting to the 18th.

KHS January Board Report

Four Day School Week

After having the informational school board meeting and public forum meeting, the feedback I am receiving from educators is that they would like to know the final outcome as soon as possible, primarily for planning purposes for the 2026-2027 school year. As discussed in both the meeting and the forum, transitioning to a four day school week will require teachers to adjust the pacing of their curriculum. Although our hours will remain very similar, subtracting 20 days from the school year requires major restructuring of the curriculum and when it is taught. If the board votes to apply for a four day school week, my hope is that the application can be submitted as soon as possible. I understand that the due date is March 1st, but if the application can be submitted even before this, it would put our educators in a better place for planning for the 2026-2027 school year because we would receive feedback from ND DPI sooner as well.

Bismarck Empower[Ed] Visit

On January 23rd I will be taking a team of teachers to the Career Academy in Bismarck to tour and gain information on their Empower[Ed] school. The Empower[Ed] school in Bismarck offers a personalized learning experience to students from all three public high schools in Bismarck. The purpose of this visit is to gain insight on how to implement community projects into our CTE courses and also to learn how to implement personalized/proficiency based education.

As I continue in the principal role it is evident that our system of education, the traditional system, is not meeting the needs and demands of our students. The earning of letter grades has superseded learning, students are finding it hard to relate to or find value in their learning, and we are still operating in an education system that was designed during the industrial revolution. We have implemented many new things like the critical attributes and academic pathways for our students, but my hope in visiting Empower[Ed] is that we gain the knowledge and spark to look at our system and improve it to meet the needs of learners in the 21st century.

KHS Pathway Committee

Our group of CTE educators have reached out to community experts and parents to be a part of our KHS Pathway Committee. We have over 15 people plus our educators that will be a part of this committee. The purpose of this committee is to aid in understanding what employers are looking for in specific career fields (pathways for our students), to get our students more involved in the community while gaining work experience, and to gain insight on how we can improve what we are doing as a school to better prepare our kids for their future. We will hold our first committee meeting towards the end of January. One of our first ideas for the committee is to get as many of them into our school as possible to perform mock interviews with our senior students. I am looking forward to working with our community to best support it and our students.

Kildeer Public School

Elementary School Board Report

January 2026

Enrollment Update

Kildeer Elementary currently has a total enrollment of **354 students**. Enrollment by grade level is as follows:

- PreK: 47
- Kindergarten: 53
- 1st Grade: 37
- 2nd Grade: 41
- 3rd Grade: 53
- 4th Grade: 36
- 5th Grade: 52
- 6th Grade: 35

Enrollment numbers remain stable as we begin the second half of the school year.

Academic Interventions and Assessments

Prior to winter break, staff completed the second round of **FastBridge** benchmark assessments. Based on the data, a small number of students were moved across intervention tiers to address immediate academic needs. Additional adjustments are anticipated following our regularly scheduled grade-level data meetings at the end of January, where teams will review progress and make informed decisions regarding student support.

Transportation Update

West River has discontinued the middle-of-the-day bus route. In response, Mrs. Cook and Mrs. Maxwell have generously stepped in to assist with transportation needs. While their support is greatly appreciated, there will be a transition period as they work toward meeting the requirements to become approved drivers. As a result, implementation of this change will not be immediate.

Music Curriculum Update

As of January 1, McGraw Hill has **completely discontinued its music curriculum** without prior notice and has indicated no plans to release a replacement program. This

unexpected change has required Mrs. Hager to quickly adapt lesson plans, particularly for Kindergarten music classes. Mrs. Hager and Mrs. Walker are actively researching potential replacement curricula that could be implemented for the remainder of this school year. If a suitable option is not available midyear, a new music curriculum will be selected and fully implemented for the 2026–2027 school year.

Additional Note

At the time of writing this report, the **Colorado Avalanche hold a 21-point lead over the Edmonton Oilers**, a statistic that has generated some lighthearted discussion among staff and students alike.

4. Activity Director Report
5. Public Comment
6. Program: Substance & Suicide Prevention Initiative
7. Unfinished Business
 - A. Consider the second reading of the following policies:
 - BCBA — Public Participation At Board Meetings
 - FFK — Suspension and Expulsion
 - BBA — School Board Elections and Terms of Office
 - BCAA — Meeting Agenda and Pre-Meeting Preparation
 - FF — Student Conduct & Discipline (Prohibition on Corporal Punishment)
 - FGA — Student Education Records and Privacy

REQUIRED

BCBA - PUBLIC PARTICIPATION AT BOARD MEETINGS

Meetings of the Board are conducted for the purpose of carrying on the business of the schools and, therefore are not public meetings, but meetings held in public.

Public Comment - Regular Board Meetings

The Board must give individual members of the public the opportunity to provide comments at every regular meeting of the Board. Therefore, the Board shall include an agenda item for public comment on each regular meeting agenda. An individual providing comment at a meeting shall provide to the governing body in writing the individual's name and address. The individual's address is an exempt record but will be maintained by the District. The presiding officer shall introduce the public comment agenda item and request that any members of the public wanting to provide public comment may stand (as able) during the agenda item, be recognized, and provide their name for the Board meeting minutes.

[NOTE: Districts should review each item on the list below before adopting the optional language. Remove this note prior to adoption.]

[OPTIONAL:] The following rules and limitations apply during the public comment agenda item:

1. Time for the public comment period is limited to **{ 15 }** minutes.
2. Time per speaker is limited to **{ 3 }** minutes.
3. Public comment is limited by agenda topic, to the agendas of the current and **{ at least oneone }** preceding Board meeting.
4. Public comment must be pertinent to the school district.
5. Public comment may not interfere with the orderly conduct of the regular Board meeting.
6. Public comment may not be defamatory, abusive, harassing, or unlawful.
7. Public comment may be prohibited if:
 - a. An alternative procedure exists to bring that particular type of public comment before the public entity,
 - b. The public comment includes confidential or exempt information, or
 - c. The public comment is otherwise prohibited by law.

Groups will be urged to designate a spokesperson. Notwithstanding the rules and limitations above, when there is a large number of public speakers to be heard, or if pressure of business or other circumstances dictate, the presiding officer may shorten the length of time allowed for each speaker and/or limit the total time to be devoted to public comment.}]

Conduct and Remarks Out of Order

Undue interruption or other interference with the orderly conduct of Board business will not be allowed. Defamatory, abusive, harassing, or unlawful remarks are always out of order. The presiding officer may terminate the speaker's privilege of address if, after being called to order, s/he persists in improper conduct or remarks. Furthermore, any individual who is persistently disruptive of a school board meeting may be removed from that meeting by order of the presiding officer

Public Presentations/Separate Agenda Items

Only items on the published board agenda will be discussed at any meeting of the Board, unless the Superintendent or a board member requests an addition to the agenda of a regular meeting and the board members present approve in accordance with Board policy. Members of the public who wish to be added as a separate agenda item and make formal presentations before the Board shall make requests [ten days](#) in advance in accordance with the board's agenda setting policy.

Complaints

The Board has adopted policies governing patron complaints. The public is required to seek redress through these policies. The public will be prevented from commenting on a topic if it:

1. Is governed by a district complaint policy and the complainant has not followed the procedure contained in policy and/or the policy prohibits the public from bringing the complaint before the Board. This includes, but is not limited to, complaints about personnel and complaints about instructional/resource materials.
2. Includes confidential or exempt information (e.g., student's educational record), or concerns a topic that is otherwise prohibited by law from disclosure to the public.

Questions and Comments by Board and District Administrator

[OPTION 1: Board members and the district administrator may question a speaker or make comments in response to the speaker's remarks.]

~~-OR-~~

~~**[OPTION 2: The presiding officer or an appropriate member of the administration will answer all pertinent questions verbally or in writing at a later time. There will be no dialogue between board members and the public at board meetings except to clarify the nature of questions or comments.]**~~

Discussion of a Motion

When a motion is before the Board, discussion will be limited to board members **[OPTIONAL: and the Superintendent]** [and Business Manager](#) except as the presiding officer requests information.

- BCAA, Board Meeting Agenda and Pre-Meeting Preparation
- BCBA-BR, Rules of Decorum at Board Meetings
- FGA, Student Education Records
- GAAC, Review and Complaints About Instructional and Resource Material
- GAAC-BR, Procedure for Reviewing Complaints About Instructional/Resource Material
- KACA, Patron Complaints
- KACB, Complaints about Personnel
- KACB-E, Patron Complaint Form

End of [Name of District] Policy BCBA Adopted:

~~[07/25]~~12/10/25

NOTICE

This template is the intellectual property of NDSBA and may not be copied, reproduced, distributed or displayed without NDSBA's permission. Members who willfully disregard the NDSBA copyright guidance risk suspension in the Policy Services program.

Policy Services members should refrain from sending any NDSBA policy templates outside their District. Districts with policy template requests or questions should contact our office at 1-800-932-8791.

REQUIRED

BCBA - PUBLIC PARTICIPATION AT BOARD MEETINGS

Meetings of the Board are conducted for the purpose of carrying on the business of the schools and therefore are not public meetings, but meetings held in public.

Public Comment - Regular Board Meetings

The Board must give individual members of the public the opportunity to provide comments at every regular meeting of the Board. Therefore, the Board shall include an agenda item for public comment on each regular meeting agenda. An individual providing comment at a meeting shall provide to the governing body in writing the individual's name and address. The individual's address is an exempt record but will be maintained by the District. The presiding officer shall introduce the public comment agenda item and request that any members of the public wanting to provide public comment may stand (as able) during the agenda item, be recognized, and provide their name for the Board meeting minutes.

The following rules and limitations apply during the public comment agenda item:

1. Time for the public comment period is limited to 15 minutes.
2. Time per speaker is limited to 3 minutes.
3. Public comments are limited by agenda topic, to the agendas of the current and *one* preceding Board meeting.
4. Public comment must be pertinent to the school district.
5. Public comment may not interfere with the orderly conduct of the regular Board meeting.
6. Public comment may not be defamatory, abusive, harassing, or unlawful.
7. Public comment may be prohibited if:
 - a. An alternative procedure exists to bring that particular type of public comment before the public entity,
 - b. The public comment includes confidential or exempt information, or
 - c. The public comment is otherwise prohibited by law.

Groups will be urged to designate a spokesperson. Notwithstanding the rules and limitations above, when there is a large number of public speakers to be heard, or if pressure of business or other circumstances dictate, the presiding officer may shorten the length of time allowed for each speaker and/or limit the total time to be devoted to public comment.

Conduct and Remarks Out of Order

Undue interruption or other interference with the orderly conduct of Board business will not be allowed. Defamatory, abusive, harassing, or unlawful remarks are always out of order. The presiding officer may terminate the speaker's privilege of address if, after being called to order, s/he persists in improper conduct or remarks. Furthermore, any individual who is persistently disruptive of a school board meeting may be removed from that meeting by order of the presiding officer

Public Presentations/Separate Agenda Items

Only items on the published board agenda will be discussed at any meeting of the Board, unless the Superintendent or a board member requests an addition to the agenda of a regular meeting and the board members present approve in accordance with Board policy. Members of the public who wish to be added as a separate agenda item and make formal presentations before the Board shall make requests ten days in advance in accordance with the board's agenda setting policy.

Complaints

The Board has adopted policies governing patron complaints. The public is required to seek redress through these policies. The public will be prevented from commenting on a topic if it:

1. Is governed by a district complaint policy and the complainant has not followed the procedure contained in policy and/or the policy prohibits the public from bringing the complaint before the Board. This includes, but is not limited to, complaints about personnel and complaints about instructional/resource materials.
2. Includes confidential or exempt information (e.g., student's educational record), or concerns a topic that is otherwise prohibited by law from disclosure to the public.

Questions and Comments by Board and District Administrator

Board members and the district administrator may question a speaker or make comments in response to the speaker's remarks.

Discussion of a Motion

When a motion is before the Board, discussion will be limited to board members, the Superintendent and Business Manager as the presiding officer requests information.

Complementing Policies

- BCAA, Board Meeting Agenda and Pre-Meeting Preparation
- BCBA-BR, Rules of Decorum at Board Meetings
- FGA, Student Education Records
- GAAC, Review and Complaints About Instructional and Resource Material

- GAAC-BR, Procedure for Reviewing Complaints About Instructional/Resource Material
- KACA, Patron Complaints
- KACB, Complaints about Personnel
- KACB-E, Patron Complaint Form

End of Killdeer School District #16 Policy - BCBA Adopted: 1/10/25

REQUIRED

FFK - SUSPENSION AND EXPULSION

Definitions

This policy defines the following:

- *Dangerous weapon* means, as defined in 18 USC 930(g)(2), a weapon, device, instrument, material, or substance, animate or inanimate, that is used for, or is readily capable of, causing death or serious bodily injury, except that such term does not include a pocketknife with a blade of less than 2 ½ inches in length.
- *Expulsion* means the exclusion of a student, including one enrolled in an alternative education program, from school for insubordination, habitual indolence, disorderly conduct, a sexual offense as identified under NDCC Ch. 12.1-20 and NDSBA template policy ACCB, Protection for Student Victims of Sexual Offenses, or any other policy violation or state law violation giving rise to expulsion consideration for up to twelve months. A student who violates the district's weapons policy must be expelled for at least one year, but the [Superintendent] [Principal] may modify the expulsion on a case-by-case basis based on criteria in policy FFD, Possessing Weapons. A procedural due process hearing must be provided to the student in accordance with law and district regulation before the determination to expel a student is made.
- *Firearm* means, as defined in 18 USC 921, (1) any weapon (including a starter gun) which will or is designed to or may readily be converted to expel a projectile by the action of an explosive; (2) the frame or receiver of any such weapon; (3) any firearm muffler or firearm silencer; or (4) any destructive device. The term does not include an antique firearm.
- *Sexual offense* means an offense under [NDCC Ch. 12.1-20](#) for which “sexual act” or “sexual contact” is an element as defined under the chapter, including sexual imposition and gross sexual imposition, sexual abuse of a child, sexual abuse of wards, sexual act in public, sexual assault and any other acts with the requisite elements; and offenses including corruption or solicitation of minors; luring minors by computer or other electronic means; indecent exposure; surreptitious intrusion; and sexual extortion.
- *School property* is defined in NDCC § 15.1-19-10(6)(c) as all land within the perimeter of the school site and all school buildings, structures, facilities, and school vehicles, whether owned or leased by a school district, and the site of any school-sponsored event or activity.
- *Suspension* includes in-school suspension from classes and out-of-school exclusion from classes, school property, and activities.

Suspension/Expulsion Authority

The Board hereby delegates to the Superintendent and each principal the authority to deal with disciplinary problems in their school, including suspension and recommendation

for expulsion of a student. Suspension shall not be imposed beyond the maximum duration permitted by law.

The Board designates ~~[the Superintendent]~~ ~~[itself]~~ ~~[other]~~ to serve as the hearing officer for expulsion hearings unless not qualified to serve as defined in board regulations. In such cases, the Board shall appoint an alternative hearing officer.

The hearing officer may expel a student for conduct that violates this policy, after providing notice and a hearing, as set forth in board regulations. When the hearing officer is someone other than the ~~[Name of District]~~ Killdeer School Board, the student may seek a review of the hearing officer's expulsion decision by the Board based on the record of the hearing.

When determining the duration of the expulsion, the District shall consider the severity of the infraction, the student's age, and the student's disciplinary history. If the student satisfies the conditions for reinstatement established by the District, if any, the District may review and reduce the duration of the expulsion. Expulsion shall not be imposed beyond the maximum duration permitted by law.

Conduct Subject to Suspension/Expulsion

Conduct, including but not limited to the following, exhibited while on school property, during a school-sponsored activity, or during a school-related activity is subject to suspension or expulsion:

1. Causing or attempting to cause damage to school property or stealing or attempting to steal school property of value;
2. Causing or attempting to cause damage to private property or stealing or attempting to steal private property;
3. Causing or attempting to cause physical injury to another individual, except in self-defense;
4. Possessing on school property or at a school function, a firearm, dangerous weapon, or any object that is used, attempted to be used, or threatened to be used to intimidate or cause bodily harm;
5. Possessing, using, transmitting, or being under the influence of any narcotic drug, hallucinogenic drug, amphetamine, barbiturate, marijuana, alcoholic beverage, or intoxicant of any kind;
6. Disobedience or defiance of proper authority;
7. Behavior that is detrimental to the welfare, safety, or morals of other students;
8. Truancy;
9. Offensive and vulgar language when it is obscene, defamatory, or inciteful to violence or disruptive of the educational process;
10. Threats of violence, bomb threats, or threats of injury to individuals or property;

11. Student behavior that is detrimental or disruptive to the educational process, as determined by the principal.
12. Being a responsible student adjudicated or convicted of a sexual offense as defined under N.D.C.C. chapter 15.1-19.
13. Being found in violation of policy AAC and/or in violation of Title IX of the Education Amendments, prohibiting sexual harassment.

Information regarding the conduct subject to suspension or expulsion must be posted in a prominent place in each school and must be published in student handbooks.

Suspension or Expulsion of Students with Disabilities

The District shall comply with the provisions of the Individuals with Disabilities Education Act when suspending or expelling a special education student. The District shall not expel any student with a disability when the student's particular act of gross disobedience or misconduct is a manifestation of the student's disability. Education services must continue for IDEA eligible students who are expelled.

The District is not required to refer a regular education student who has been suspended or expelled for violation of school rules and/or district policy for special education assessment and evaluation to determine if such a student might have a disability. A suspended regular education student is not entitled to the reinstatement of school privileges pending any assessment and evaluation that is to be made during the term of the student's suspension.

Complementing NDSBA Templates (may contain items not adopted by the Board)

- FGDB, Student Handbooks
- FFD, Possessing Weapons
- FFK-BR, Suspension and Expulsion Regulations
- FFK-AR1, Suggested Procedure for Conducting an Expulsion Hearing
- FFK-AR2, Suspension and Expulsion of Special Education Students

Legal References

- 18 USC 930, Possession of Firearms and Dangerous Weapons in Federal Facilities
- 18 USC 921, 1968 Gun Control Act
- 20 USC § 1232g, Family Educational Rights and Privacy Act
- 20 USC § 1400 et seq, Individuals with Disabilities Education Act

- 20 USC § 1681 et seq., Title IX of the Civil Rights Act of 1964
- *Honig v. Doe*, 484 U.S. 305 (1988)
- NDCC Ch. 12.1-20, Sexual Offenses
- NDCC §15.1-19, Students and Safety

End of [Name of District] Policy FFK.....Adopted:

~~[07/25]~~12/10/25

NOTICE

This template is the intellectual property of NDSBA and may not be copied, reproduced, distributed or displayed without NDSBA's permission. Members who willfully disregard the NDSBA copyright guidance risk suspension in the Policy Services program.

Policy Services members should refrain from sending any NDSBA policy templates outside their District. Districts with policy template requests or questions should contact our office at 1-800-932-8791.

REQUIRED

FFK - SUSPENSION AND EXPULSION

Definitions

This policy defines the following:

- *Dangerous weapon* means, as defined in 18 USC 930(g)(2), a weapon, device, instrument, material, or substance, animate or inanimate, that is used for, or is readily capable of, causing death or serious bodily injury, except that such term does not include a pocketknife with a blade of less than 2 ½ inches in length.
- *Expulsion* means the exclusion of a student, including one enrolled in an alternative education program, from school for insubordination, habitual indolence, disorderly conduct, a sexual offense as identified under NDCC Ch. 12.1-20 and NDSBA template policy ACCB, Protection for Student Victims of Sexual Offenses, or any other policy violation or state law violation giving rise to expulsion consideration for up to twelve months. A student who violates the district's weapons policy must be expelled for at least one year, but the Superintendent may modify the expulsion on a case-by-case basis based on criteria in policy FFD, Possessing Weapons. A procedural due process hearing must be provided to the student in accordance with law and district regulation before the determination to expel a student is made.
- *Firearm* means, as defined in 18 USC 921, (1) any weapon (including a starter gun) which will or is designed to or may readily be converted to expel a projectile by the action of an explosive; (2) the frame or receiver of any such weapon; (3) any firearm muffler or firearm silencer; or (4) any destructive device. The term does not include an antique firearm.
- *Sexual offense* means an offense under [NDCC Ch. 12.1-20](#) for which "sexual act" or "sexual contact" is an element as defined under the chapter, including sexual imposition and gross sexual imposition, sexual abuse of a child, sexual abuse of wards, sexual act in public, sexual assault and any other acts with the requisite elements; and offenses including corruption or solicitation of minors; luring minors by computer or other electronic means; indecent exposure; surreptitious intrusion; and sexual extortion.
- *School property* is defined in NDCC § 15.1-19-10(6)(c) as all land within the perimeter of the school site and all school buildings, structures, facilities, and school vehicles, whether owned or leased by a school district, and the site of any school-sponsored event or activity.
- *Suspension* includes in-school suspension from classes and out-of-school exclusion from classes, school property, and activities.

Suspension/Expulsion Authority

The Board hereby delegates to the Superintendent and each principal the authority to deal with disciplinary problems in their school, including suspension and recommendation

for expulsion of a student. Suspension shall not be imposed beyond the maximum duration permitted by law.

The Board designates the Superintendent to serve as the hearing officer for expulsion hearings unless not qualified to serve as defined in board regulations. In such cases, the Board shall appoint an alternative hearing officer.

The hearing officer may expel a student for conduct that violates this policy, after providing notice and a hearing, as set forth in board regulations. When the hearing officer is someone other than the Killdeer School Board, the student may seek a review of the hearing officer's expulsion decision by the Board based on the record of the hearing.

When determining the duration of the expulsion, the District shall consider the severity of the infraction, the student's age, and the student's disciplinary history. If the student satisfies the conditions for reinstatement established by the District, if any, the District may review and reduce the duration of the expulsion. Expulsion shall not be imposed beyond the maximum duration permitted by law.

Conduct Subject to Suspension/Expulsion

Conduct, including but not limited to the following, exhibited while on school property, during a school-sponsored activity, or during a school-related activity is subject to suspension or expulsion:

1. Causing or attempting to cause damage to school property or stealing or attempting to steal school property of value;
2. Causing or attempting to cause damage to private property or stealing or attempting to steal private property;
3. Causing or attempting to cause physical injury to another individual, except in self-defense;
4. Possessing on school property or at a school function, a firearm, dangerous weapon, or any object that is used, attempted to be used, or threatened to be used to intimidate or cause bodily harm;
5. Possessing, using, transmitting, or being under the influence of any narcotic drug, hallucinogenic drug, amphetamine, barbiturate, marijuana, alcoholic beverage, or intoxicant of any kind;
6. Disobedience or defiance of proper authority;
7. Behavior that is detrimental to the welfare, safety, or morals of other students;
8. Truancy;
9. Offensive and vulgar language when it is obscene, defamatory, or inciteful to violence or disruptive of the educational process;
10. Threats of violence, bomb threats, or threats of injury to individuals or property;
11. Student behavior that is detrimental or disruptive to the educational process, as determined by the principal.

12. Being a responsible student adjudicated or convicted of a sexual offense as defined under N.D.C.C. chapter 15.1-19.
13. Being found in violation of policy AAC and/or in violation of Title IX of the Education Amendments, prohibiting sexual harassment.

Information regarding the conduct subject to suspension or expulsion must be posted in a prominent place in each school and must be published in student handbooks.

Suspension or Expulsion of Students with Disabilities

The District shall comply with the provisions of the Individuals with Disabilities Education Act when suspending or expelling a special education student. The District shall not expel any student with a disability when the student's particular act of gross disobedience or misconduct is a manifestation of the student's disability. Education services must continue for IDEA eligible students who are expelled.

The District is not required to refer a regular education student who has been suspended or expelled for violation of school rules and/or district policy for special education assessment and evaluation to determine if such a student might have a disability. A suspended regular education student is not entitled to the reinstatement of school privileges pending any assessment and evaluation that is to be made during the term of the student's suspension.

Complementing NDSBA Templates (may contain items not adopted by the Board)

- FGDB, Student Handbooks
- FFD, Possessing Weapons
- FFK-BR, Suspension and Expulsion Regulations
- FFK-AR1, Suggested Procedure for Conducting an Expulsion Hearing
- FFK-AR2, Suspension and Expulsion of Special Education Students

Legal References

- 18 USC 930, Possession of Firearms and Dangerous Weapons in Federal Facilities
- 18 USC 921, 1968 Gun Control Act
- 20 USC § 1232g, Family Educational Rights and Privacy Act
- 20 USC § 1400 et seq, Individuals with Disabilities Education Act
- 20 USC § 1681 et esq., Title IX of the Civil Rights Act of 1964

- *Honig v. Doe*, 484 U.S. 305 (1988)
- NDCC Ch. 12.1-20, Sexual Offenses
- NDCC §15.1-19, Students and Safety

End of ~~Name of District~~Killdeer Public School #16 Policy

FFK ~~.....~~.....**Adopted... Adopted**:1/14/26

REQUIRED

FF - STUDENT CONDUCT & DISCIPLINE (Prohibition on Corporal Punishment)

Conduct Standards

Students will be expected to conduct themselves in a manner fitting their age level and maturity, in a manner that will not impede on the orderly conduct of district schools, and will be expected to respect the rights of others on district property, including, but not limited to, district owned/leased/chartered vehicles, at school-sponsored events, on field trips and in other off-campus settings when student conduct has or is reasonably predicted to have a substantially disruptive effect on district operations and/or the educational environment.

Disciplinary Standards

Consequences for misconduct will be fair and developmentally appropriate in light of the circumstances. The Superintendent shall develop age-appropriate disciplinary standards in consultation with principals and other applicable district personnel. In addition, the Superintendent shall develop administrative regulations to assist administrators/their designees with investigating potential conduct violations.

Disciplinary policies, procedures, and guidelines need not be identical in content district wide but must:

1. Be identical in content for all district elementary schools.
2. Be identical in content for all district middle schools.
3. Be identical in content for all district high schools. (except alternative high school programs).
3. _____

Disciplinary Standards for Special Education Students

District employees are required to comply with the Individuals with Disabilities Education Act (IDEA) when responding to violations of student conduct standards by special education students.

Prohibited Disciplinary Actions

The Board recognizes that reasonable physical force may occasionally be necessary to guard the safety and well-being of students or employees ~~or to deliver a student to an administrator's office~~; however, the use of corporal punishment, defined as the willful infliction of physical pain on a student, is not allowed in the Killdeer School District. Corporal punishment does not include action taken by an employee for self-defense, protection of persons or property, obtaining possession of a weapon or other dangerous object, to quell a verbal disturbance, for the preservation of order, or pain or discomfort caused by athletic competition or recreational activities voluntarily engaged in by a student.

Complaints alleging that a district employee inflicted corporal punishment will be dealt with in accordance with school board policy on personnel complaints.

REQUIRED

Disciplinary Authority

Regulations on disciplinary standards and investigation procedures shall delineate the degree of disciplinary authority that the District shall grant to teachers and principals.

Other school personnel shall be granted disciplinary authority by the principal and/or Superintendent on a case-by-case basis based on the nature and scope of the employee's duties. Personnel granted such authority shall be required to comply with this policy and any disciplinary authority limits established by regulations. Employees unauthorized to administer student discipline shall report student misconduct to the appropriate school authority.

Any district employee who acts outside the scope of his/her assigned level of disciplinary authority may be subject to disciplinary action, including but not limited to, discharge from/termination of employment in accordance with law and/or the negotiated agreement.

Law Enforcement and Juvenile Court Referral

When employees identify or suspect a crime or delinquent act may have been committed on school property or in an educational activity, employees should contact administration, who may file a report with law enforcement or the school resource officer. Law enforcement have the proper training and authority to investigate and make referrals to juvenile and adult courts based on reasonable grounds and knowledge of the facts alleged. Schools may request a referral to juvenile court and shall cooperate with both law enforcement and applicable courts in providing information as subpoenaed or ordered.

Prior to making referrals to law enforcement or juvenile court for suspected infractions or misdemeanor offenses, administration must document all internal or external consultations and exhaust all school discipline policies. Intervention and exhaustion is not required for the following misdemeanor offenses:

- Drug-related offenses under NDCC Title 19;
- Offenses against a person under NDCC chapters 12.1-17, 12.1-31.2, or 14-07.1;
- Sex offenses under NDCC chapters 12.1-20, 12.1-27.1, 12.1-27.2, and 12.1-29; and
- Any offense involving a firearm, weapon, or dangerous weapon as defined in NDCC § 62.1-01-01.

A law enforcement officer may:

1. Investigate possible delinquent offenses and conduct occurring at a school, including conducting probable cause searches;
2. Consult with school staff about the conduct of a child enrolled in a school, but any disclosure of student records or personally identifiable information from such

REQUIRED

records must be made in accordance with the Family Educational Rights and Privacy Act (FERPA);

3. Refer a child to the juvenile court for a delinquent offense occurring on school grounds or on school property as allowed by this section;
4. Transport a child enrolled in a school to a location permitted by law;
5. Take temporary custody of a child in accordance with NDCC § 27-20.4-05 or protective custody of a child in accordance with NDCC § 27-20.3-06; and
6. Protect the safety of students and the school community

Complementary Documents

- DE, Staff Code of Conduct
- FF-AR, Student Conduct Standards and Disciplinary Procedures
- FF-E, Examples of Student Conduct Violations
- KACB, Complaints About Personnel

Legal References

- 20 USC § 1232g, Family Educational Rights and Privacy Act (FERPA)
- 34 CFR Part 99, FERPA Regulations
- NDCC Title 12.1, Criminal Code
- NDCC § 14-02-07, Force to Protect
- NDCC Ch. 14-07.1, Domestic Violence
- NDCC § 15.1-19-02, Corporal Punishment – Prohibited
- NDCC Title 19, Foods, Drugs, Oils, and Compounds
- NDCC § 25-01.2-09, Punishment – Seclusion – Restraints – Psychosurgery – Sterilization – Shock Treatment
- NDCC § 27-20.4-05.1, Method of Making a Delinquency Referral to Juvenile Court
- NDCC § 27-20.3-06, Taking Into Protective Custody
- NDCC § 62.1-01-01, General Definitions
 - FF-AR, Student Conduct Standards & Disciplinary Procedures

REQUIRED

- ~~FF-E, Examples of Student Conduct Violations~~
- ~~FF-E2, Student Conduct Standards~~
- ~~KACB, Complaints About Personnel~~

End of Killdeer School District #16 Policy FF**Adopted: 08/14/13**

Amended: 12/10/25

REQUIRED

FF - STUDENT CONDUCT & DISCIPLINE

Conduct Standards

Students will be expected to conduct themselves in a manner fitting their age level and maturity, in a manner that will not impede on the orderly conduct of district schools, and will be expected to respect the rights of others on district property, including, but not limited to, district owned/leased/chartered vehicles, at school-sponsored events, on field trips and in other off-campus settings when student conduct has or is reasonably predicted to have a substantially disruptive effect on district operations and/or the educational environment.

Disciplinary Standards

Consequences for misconduct will be fair and developmentally appropriate in light of the circumstances. The Superintendent shall develop age-appropriate disciplinary standards in consultation with principals and other applicable district personnel. In addition, the Superintendent shall develop administrative regulations to assist administrators/their designees with investigating potential conduct violations.

Disciplinary policies, procedures, and guidelines need not be identical in content district wide but must:

1. Be identical in content for all district elementary schools.
2. Be identical content for all district middle schools.
3. Be identical in content for all district high schools. (except alternative high school programs).

Disciplinary Standards for Special Education Students

District employees are required to comply with the Individuals with Disabilities Education Act (IDEA) when responding to violations of student conduct standards by special education students.

Prohibited Disciplinary Actions

The Board recognizes that reasonable physical force may occasionally be necessary to guard the safety and well-being of students or employees; however, the use of corporal punishment, defined as the willful infliction of physical pain on a student, is not allowed in the Killdeer School District. Corporal punishment does not include action taken by an employee for self-defense, protection of persons or property, obtaining possession of a weapon or other dangerous object, to quell a verbal disturbance, for the preservation of order, or pain or discomfort caused by athletic competition or recreational activities voluntarily engaged in by a student.

Complaints alleging that a district employee inflicted corporal punishment will be dealt with in accordance with school board policy on personnel complaints.

Disciplinary Authority

Regulations on disciplinary standards and investigation procedures shall delineate the degree of disciplinary authority that the District shall grant to teachers and principals.

REQUIRED

Other school personnel shall be granted disciplinary authority by the principal and/or Superintendent on a case-by-case basis based on the nature and scope of the employee's duties. Personnel granted such authority shall be required to comply with this policy and any disciplinary authority limits established by regulations. Employees unauthorized to administer student discipline shall report student misconduct to the appropriate school authority.

Any district employee who acts outside the scope of his/her assigned level of disciplinary authority may be subject to disciplinary action, including but not limited to, discharge from/termination of employment in accordance with law and/or the negotiated agreement.

Law Enforcement and Juvenile Court Referral

When employees identify or suspect a crime or delinquent act may have been committed on school property or in an educational activity, employees should contact administration, who may file a report with law enforcement or the school resource officer. Law enforcement have the proper training and authority to investigate and make referrals to juvenile and adult courts based on reasonable grounds and knowledge of the facts alleged. Schools may request a referral to juvenile court and shall cooperate with both law enforcement and applicable courts in providing information as subpoenaed or ordered.

Prior to making referrals to law enforcement or juvenile court for suspected infractions or misdemeanor offenses, administration must document all internal or external consultations and exhaust all school discipline policies. Intervention and exhaustion is not required for the following misdemeanor offenses:

- Drug-related offenses under NDCC Title 19;
- Offenses against a person under NDCC chapters 12.1-17, 12.1-31.2, or 14-07.1;
- Sex offenses under NDCC chapters 12.1-20, 12.1-27.1, 12.1-27.2, and 12.1-29; and
- Any offense involving a firearm, weapon, or dangerous weapon as defined in NDCC § 62.1-01-01.

A law enforcement officer may:

1. Investigate possible delinquent offenses and conduct occurring at a school, including conducting probable cause searches;
2. Consult with school staff about the conduct of a child enrolled in a school, but any disclosure of student records or personally identifiable information from such records must be made in accordance with the Family Educational Rights and Privacy Act (FERPA);

REQUIRED

3. Refer a child to the juvenile court for a delinquent offense occurring on school grounds or on school property as allowed by this section;
4. Transport a child enrolled in a school to a location permitted by law;
5. Take temporary custody of a child in accordance with NDCC § 27-20.4-05 or protective custody of a child in accordance with NDCC § 27-20.3-06; and
6. Protect the safety of students and the school community

Complementary Documents

- DE, Staff Code of Conduct
- FF-AR, Student Conduct Standards and Disciplinary Procedures
- FF-E, Examples of Student Conduct Violations
- KACB, Complaints About Personnel

Legal References

- 20 USC § 1232g, Family Educational Rights and Privacy Act (FERPA)
- 34 CFR Part 99, FERPA Regulations
- NDCC Title 12.1, Criminal Code
- NDCC § 14-02-07, Force to Protect
- NDCC Ch. 14-07.1, Domestic Violence
- NDCC § 15.1-19-02, Corporal Punishment – Prohibited
- NDCC Title 19, Foods, Drugs, Oils, and Compounds
- NDCC § 25-01.2-09, Punishment – Seclusion – Restraints – Psychosurgery – Sterilization – Shock Treatment
- NDCC § 27-20.4-05.1, Method of Making a Delinquency Referral to Juvenile Court
- NDCC § 27-20.3-06, Taking Into Protective Custody
- NDCC § 62.1-01-01, General Definitions

End of Killdeer School District #16 Policy FF.....Amended: 1/14/26

REQUIRED

FGA - STUDENT EDUCATION RECORDS AND PRIVACY

The Killdeer School Board believes that while collection and use of student information is necessary to provide educational and student support services, the District must implement safeguards to ensure information is appropriately protected and used to serve the best interests of students. The purpose of this policy is to establish such safeguards.

Definitions

- *Directory information* is defined as personally identifiable information contained in a student education record that is generally considered not harmful or an invasion of privacy if disclosed and includes:
 - a. Name (first and last)
 - b. Address
 - c. Date and place of birth
 - d. Dates of attendance
 - e. Degrees, honors, and awards received
 - f. Grade level
 - g. Most recent school attended
 - h. Participation in officially recognized activities and sports
 - i. Photograph
 - j. School email address
 - k. Student identification number if it cannot be used alone to access an educational record and is not the student's social security number
 - l. Telephone listing
 - m. Weight and height of members of athletic teams
- *Education records* are records that are directly related to a student and are maintained by the District or by a party acting on behalf of the District. These records include but are not limited to grades, transcripts, class lists, student course schedules, health records, and student discipline files. This definition excludes law enforcement records and records in the sole possession of the maker used only as a memory aid.
- *Eligible student* means a student who has reached the age of 18.
- *FERPA* stands for the Family Educational Rights and Privacy Act.

REQUIRED

- *Legitimate educational interest* is defined as access that is needed in order for a school official to fulfill their professional responsibility.
- *Parent* means a parent of a student and includes a natural parent, a guardian, or an individual acting as a parent in the absence of a parent or a guardian.
- *Permanent record* is defined as a record containing a student's name, address, phone number, record of grades, years enrolled, courses attended, and grades completed.
- *Personally Identifiable Information (PII)* includes information maintained in the student's education record that could be used alone or in combination to trace a student's identity directly or indirectly and would allow a reasonable person, who does not have personal knowledge of the relevant circumstances, to identify the student with reasonable certainty.
- *Record* means any information recorded in any way including, but not limited to, handwriting, print, computer media, video or audio tape, film, microfilm, and microfiche.
- *School official* is defined as an individual who has a legitimate educational interest in accessing student educational records and is affiliated with the District in one of the following capacities:
 - a. An individual employed by the District in an administrative, instructional, or support staff position;
 - b. School board members; or
 - c. Contractors, consultants, volunteers, service providers, or other party with whom the District has outsourced institutional services or functions for which the District would otherwise use employees; records provided to these third parties must remain directly under the district's control for purposes of maintenance and use and the third party must agree to comply with 34 C.F.R. 99.33(a). Examples include, but are not limited to, school resource officers, interns, student teachers, the district's attorney, PowerSchool, SLDS, learning management software, hot lunch tracking software, and district alert systems.

Designation and Responsibilities of Privacy Officers

The Superintendent or designee shall serve as Chief Privacy Officer. In this role, the Superintendent is responsible for submitting to the Board for approval student information sharing requests from third-party individuals/entities other than parties to which the District reports student information under law. The Superintendent shall also maintain a master list of all individuals and entities having access to student information, including school district personnel listed by title. To ensure this list remains current and is manageable to maintain, it shall not contain names of individuals who have access to data.

REQUIRED

The Superintendent may designate privacy officers at the District and building level. These privacy officers are responsible for:

1. Maintaining a list of school personnel by title who have access to student information; this list shall be provided to the Superintendent each time it is updated;
2. Submitting to the Superintendent for board approval new requests to share student information with third-party individuals and entities other than parties to which the District reports student information under law;
3. Ensuring that access to student information is granted only to the extent there is a legitimate educational interest and in accordance with this policy and any applicable agreements;
4. Enforcing this and other applicable district confidentiality and data protection policies; and
5. Providing a list of students who have opted-out of directory information to classroom teachers and other district staff who have a need to know.

Information Release Safeguards

1. Access by Parents and Eligible Students

To ensure compliance with parental and eligible student access requirements under FERPA:

- a. The District shall comply with a request by a parent or eligible student to access education records within a reasonable period of time, not to exceed 45 days after receipt of a request; and
- b. The Board shall develop procedures for a parent or eligible student to review and amend educational records. These procedures shall include procedures to verify the identity of a requesting parent or eligible student. The regulations shall be delineated in board regulations and disseminated annually in accordance with law.

2. Classroom Use of Instructional Tools Requiring Release of Student Information

Teachers are encouraged to use instructional technological tools that allow for use of an alias or that do not require submission of directory information, other than or in addition to name, or PII. Whenever a teacher wishes to use an instructional tool that requires release of directory information, other than or in addition to name, or PII such as, but not limited to, software or an app, the teacher shall submit a request to the building-level privacy officer. The privacy officer shall check the district's master list of individuals and entities approved to receive student information. If the entity is not on this list or the teacher's request is beyond the scope of information sharing permission previously granted, the privacy officer shall either deny the teacher's request or submit an information-sharing request to the Superintendent for board approval. If the teacher is authorized to use the instructional tool, the building-level privacy officer shall ensure the teacher

REQUIRED

complies with any parental consent requirements and directory information opt-out requests before using the tool.

3. Data Breaches

District employees are responsible for informing a privacy officer of any known or suspected breach of PII. When a privacy officer becomes aware of a breach of student PII, they shall contact the Chief Privacy Officer. The Chief Privacy Officer shall determine if enactment of data breach response procedures contained in policy IDC and NDCC Ch. 51-30 is appropriate.

4. Information Storage and Destruction

Student education records shall be reviewed annually and any records unnecessary for progression to the next grade level, not needed for college entrance purposes, not needed for extracurricular participation, not needed for disciplinary purposes, and records that are not part of the permanent record will be shredded or destroyed. Exceptions apply for any content that may reasonably be related to litigation or anticipated litigation (retain for six years after a student turns eighteen), bullying reports (retain in accordance with policy ACEA), concussion documentation (retain in accordance with policy FCAF), executive session tapes (retain for at least six months), PowerSchool records, and special education records (retain in accordance with the Individuals with Disabilities Education Act).

5. Directory Information

The District may disclose directory information without parental or eligible student consent if it has given parents or eligible students a reasonable amount of time to opt-out of directory information release. Opt-out notices should be provided at the beginning of the school year and when a student otherwise enrolls in the District. These notices shall contain a reasonable deadline of at least ten days for parents or eligible students to opt out.

The Board approves release of directory information as follows:

- a. Publication on the district's website;
- b. To board-approved vendors for purposes of sale of school-related items such as, but not limited to, yearbooks, school pictures, graduation items, district apparel, and book orders;
- c. To military and college recruiters in accordance with applicable laws (NDCC 15.1-07-25.1 and 20 U.S.C. 7908);
- d. To official district newspaper for purposes of recognizing student accomplishments and coverage of extracurricular events;
- e. To school-affiliated groups for purposes of communicating and fundraising;
- f. To school-sponsored student publications including, but not limited to, newspapers and yearbooks; and

REQUIRED

- g. When the Board receives and approves a directory information release request; directory information shall only be released and used for purposes specified in the release request and the Superintendent shall add approved requestors to the district's master list of individuals and entities having access to student information. The Board shall develop criteria in regulations for approving and denying these requests.

Any district employee who wishes to disseminate student directory information to a third party shall contact their building-level privacy officer. The privacy officer shall determine if the Board has previously approved such release and, if not, deny the request or submit it to the Superintendent for board approval. Upon board approval, the Superintendent shall instruct the privacy officer to ensure compliance with any opt-out requests made by parents.

6. Personally Identifiable Information (PII)

Any third party requesting or receiving access to student PII must receive board approval unless the third party is required to receive PII under state or federal law. Any school employee who wishes to share PII with a third party shall contact their building-level privacy officer. The privacy officer shall determine if the Board has previously approved such release and, if not, deny the request or submit it to the Superintendent for board approval. Upon board approval of any PII release request, the applicable privacy officer shall inform the requestor of any parental consent requirements (see #7) and ensure the requestor complies with such requirements.

Parental or eligible student consent is not required to release PII under the following circumstances:

- a. The District receives information under 42 U.S.C. 14071 and applicable federal guidelines about a student who is a registered sex offender under section 170101 of the Violent Crime Control and Law Enforcement Act of 1994 (42 U.S.C. 14071), and the District has a need to disclose the student's status as a sex offender for safety purposes;
- b. In connection with a health or safety emergency under the conditions described in 34 C.F.R. 99.36;
- c. If records have been de-identified by the District; third party individuals and entities that receive de-identified information shall be included on the district's master list of individuals and entities having access to student information
- d. To a school official who has a legitimate educational interest in the education records if the following conditions are satisfied:
 - i. Access shall be limited to only information the school official has a legitimate need to know;

REQUIRED

- ii. School officials shall use the information only for the purposes for which the disclosure was made and shall not re-disclose the information to any other party without proper consent or legal authority; and
 - iii. Titles of individuals and entities considered school officials shall be included on the district's master list of individuals and entities having access to student information;
 - e. To a court without a court order or subpoena when the District initiates legal action against a parent/student or a parent/student initiates legal action against the District
 - f. To accrediting bodies for purposes of accreditation
 - g. To an organization conducting a study for the District to develop, validate, or administer a predictive test; administer student aid programs; or improve instruction so long as the organization has entered into a written agreement with the Board in accordance with law; if the organization is conducting a survey of students, the District shall ensure parents are notified in compliance with policy GCC and shall obtain parental consent, if applicable (see #7)
 - h. To another school in which the student seeks, intends to, or is already enrolled
 - i. To authorized representatives of the Comptroller General of the United States, the Attorney General of the United States, the U.S. Secretary of Education, and state and local educational authorities for audit or evaluation of federal or state supported education programs or for the enforcement of or compliance with federal legal requirements that relate to those programs;
 - j. To comply with a judicial order or lawfully issued subpoena; the District must make reasonable attempt to contact the parent or eligible student before disclosure unless the court order instructs otherwise; or
 - k. To the parents of an eligible student who is also a "dependent student" as defined in IRS Section 152.
- e.l. To the state entity managing a student information system so long as the organization has entered into a written agreement with the Board in accordance with law; the data sharing agreement must include a clause that designates the department as an authorized representative of the District under FERPA for purposes of the statewide longitudinal data system.

The District will take measures necessary to ensure that individuals and entities to which PII is released shall only have access to information necessary to fulfill their responsibilities under law and to the District. Measures may include, but not be limited to, controlling access to computer data through password restrictions, controlled access to paper records, and ensuring that any information access agreements required by law are properly executed by the Board.

REQUIRED

7. When Parental Consent is Required

The District must obtain parental or eligible student consent to release student information under the following circumstances:

- a. The Board has approved release of PII to an individual or entity not meeting the definition of school official under law and/or not meeting an exception to the parental consent requirement under FERPA;
- b. The Board has approved release of directory information, other than or in addition to name, or PII to an online service provider for commercial purposes and the impacted students are under the age of 13;¹
- c. When administering a survey funded in whole or in part by the U.S. Department of Education and concerning any of the following areas²:
 - i. Political affiliations or beliefs of the student or the student's parent;
 - ii. Mental or psychological problems of the student or the student's family;
 - iii. Sex behavior or attitudes;
 - iv. Illegal, anti-social, self-incriminating, or demeaning behavior;
 - v. Critical appraisals of other individuals with whom respondents have close family relationships;
 - vi. Legally recognized privileged or analogous relationships, such as those of lawyers, physicians, and ministers;
 - vii. Religious practices, affiliations, or beliefs of the student or student's parent; or
 - viii. Income (other than that required by law to determine eligibility for participation in a program or for receiving financial assistance under such program).

If the District is unable to obtain this consent, it shall not release the impacted student's information.

504 Plans and Individual Educational Programs (IEPs)

Sharing of student information necessary for developing, amending, or implementing an IEP or 504 Plan and sharing student information needed to determine eligibility for special education or disability services are not subject to board approval requirements in NDCC

¹ Children's Online Privacy Protection Act, 16 CFR 312

² Protection of Pupil Rights Amendment, 20 U.S.C. § 1232h; 34 CFR Part 98

REQUIRED

ch.—15.1-07-25.3 because the District provides these services in fulfillment of requirements under state and federal law.

Policy Violations

Failure by a district employee or volunteer to comply with this policy, other district confidentiality requirements, or any improper disclosure of student information by a school employee or volunteer shall result in disciplinary action up to and including termination of employment. Failure by a third party to comply with this policy, any information-sharing agreements between the District and third party, or any improper disclosure of student information by the third party may result in termination of the third-party's access to student information and termination of the district's agreement with the third party.

Training

School officials employed or volunteering for the District shall receive information and/or training on confidentiality requirements pertaining to student education records and consequences for breaching confidentiality. The District shall also provide training to applicable school personnel on the procedures for requesting to release student information contained in this policy.

Complementary Documents

- DE, Staff Code of Conduct
- FACB, Transfer and Withdrawal Records
- FGA-BR1, Student Education Records Access and Amendment Procedure
- FGA-BR2, Criteria for Approving and Denying Directory Information and PII Release Requests
- FGA-E1, Notice for Directory Information
- FGA-E2, Model Notice of Rights Under FERPA for Elementary and Secondary Schools
- FGA-E3, FERPA Release Form for Parents
- FGA-E4, Notice of Executive Session Tape on File
- FGA-E5, Student Information Sharing Request
- FGA-E6, Model Form for Disclosure to Parents of Dependent Students
- FGA-E7, School Officials' Guide to FERPA and Data Privacy
- FGA-E8, Parties Approved to Receive Student Data
- GCC, Protection of Pupil Rights Amendment

REQUIRED

- IDC, Data Protection and Security Breaches

Legal References

- 20 U.S.C. § 1232g, Family Education and Privacy Rights
- 34 CFR Part 99, Family Educational Rights and Privacy
- NDCC § 15.1-06-06, Approval of Public Schools
- NDCC § 15.1-07-25.3, Protection of Student Data – School District Policy
- NDCC § 15.1-07-33, Student Information System - Exemption
- NDCC § 15.1-19-14, School Law Enforcement Unit
- NDCC § 15.1-19-15, Record Retention

-

End of Killdeer School District #16 Policy FGA.....Adopted: 04/12/23Amended: 12/10/25

REQUIRED

FGA - STUDENT EDUCATION RECORDS AND PRIVACY

The Killdeer School Board believes that while collection and use of student information is necessary to provide educational and student support services, the District must implement safeguards to ensure information is appropriately protected and used to serve the best interests of students. The purpose of this policy is to establish such safeguards.

Definitions

- *Directory information* is defined as personally identifiable information contained in a student education record that is generally considered not harmful or an invasion of privacy if disclosed and includes:
 - a. Name (first and last)
 - b. Address
 - c. Date and place of birth
 - d. Dates of attendance
 - e. Degrees, honors, and awards received
 - f. Grade level
 - g. Most recent school attended
 - h. Participation in officially recognized activities and sports
 - i. Photograph
 - j. School email address
 - k. Student identification number if it cannot be used alone to access an educational record and is not the student's social security number
 - l. Telephone listing
 - m. Weight and height of members of athletic teams
- Education records are records that are directly related to a student and are maintained by the District or by a party acting on behalf of the District. These records include but are not limited to grades, transcripts, class lists, student course schedules, health records, and student discipline files. This definition excludes law enforcement records and records in the sole possession of the maker used only as a memory aid.
- *Eligible student* means a student who has reached the age of 18.
- *FERPA* stands for the Family Educational Rights and Privacy Act.

REQUIRED

- *Legitimate educational interest* is defined as access that is needed in order for a school official to fulfill their professional responsibility.
- *Parent* means a parent of a student and includes a natural parent, a guardian, or an individual acting as a parent in the absence of a parent or a guardian.
- *Permanent record* is defined as a record containing a student's name, address, phone number, record of grades, years enrolled, courses attended, and grades completed.
- *Personally Identifiable Information (PII)* includes information maintained in the student's education record that could be used alone or in combination to trace a student's identity directly or indirectly and would allow a reasonable person, who does not have personal knowledge of the relevant circumstances, to identify the student with reasonable certainty.
- *Record* means any information recorded in any way including, but not limited to, handwriting, print, computer media, video or audio tape, film, microfilm, and microfiche.
- *School official* is defined as an individual who has a legitimate educational interest in accessing student educational records and is affiliated with the District in one of the following capacities:
 - a. An individual employed by the District in an administrative, instructional, or support staff position;
 - b. School board members; or
 - c. Contractors, consultants, volunteers, service providers, or other party with whom the District has outsourced institutional services or functions for which the District would otherwise use employees; records provided to these third parties must remain directly under the district's control for purposes of maintenance and use and the third party must agree to comply with 34 C.F.R. 99.33(a). Examples include, but are not limited to, school resource officers, interns, student teachers, the district's attorney, PowerSchool, SLDS, learning management software, hot lunch tracking software, and district alert systems.

Designation and Responsibilities of Privacy Officers

The Superintendent or designee shall serve as Chief Privacy Officer. In this role, the Superintendent is responsible for submitting to the Board for approval student information sharing requests from third-party individuals/entities other than parties to which the District reports student information under law. The Superintendent shall also maintain a master list of all individuals and entities having access to student information, including school district personnel listed by title. To ensure this list remains current and is manageable to maintain, it shall not contain names of individuals who have access to data.

REQUIRED

The Superintendent may designate privacy officers at the District and building level. These privacy officers are responsible for:

1. Maintaining a list of school personnel by title who have access to student information; this list shall be provided to the Superintendent each time it is updated;
2. Submitting to the Superintendent for board approval new requests to share student information with third-party individuals and entities other than parties to which the District reports student information under law;
3. Ensuring that access to student information is granted only to the extent there is a legitimate educational interest and in accordance with this policy and any applicable agreements;
4. Enforcing this and other applicable district confidentiality and data protection policies; and
5. Providing a list of students who have opted-out of directory information to classroom teachers and other district staff who have a need to know.

Information Release Safeguards

1. Access by Parents and Eligible Students

To ensure compliance with parental and eligible student access requirements under FERPA:

- a. The District shall comply with a request by a parent or eligible student to access education records within a reasonable period of time, not to exceed 45 days after receipt of a request; and
- b. The Board shall develop procedures for a parent or eligible student to review and amend educational records. These procedures shall include procedures to verify the identity of a requesting parent or eligible student. The regulations shall be delineated in board regulations and disseminated annually in accordance with law.

2. Classroom Use of Instructional Tools Requiring Release of Student Information

Teachers are encouraged to use instructional technological tools that allow for use of an alias or that do not require submission of directory information, other than or in addition to name, or PII. Whenever a teacher wishes to use an instructional tool that requires release of directory information, other than or in addition to name, or PII such as, but not limited to, software or an app, the teacher shall submit a request to the building-level privacy officer. The privacy officer shall check the district's master list of individuals and entities approved to receive student information. If the entity is not on this list or the teacher's request is beyond the scope of information sharing permission previously granted, the privacy officer shall either deny the teacher's request or submit an information-sharing request to the Superintendent for board approval. If the teacher is authorized to use the instructional tool, the building-level privacy officer shall ensure the teacher

REQUIRED

complies with any parental consent requirements and directory information opt-out requests before using the tool.

3. Data Breaches

District employees are responsible for informing a privacy officer of any known or suspected breach of PII. When a privacy officer becomes aware of a breach of student PII, they shall contact the Chief Privacy Officer. The Chief Privacy Officer shall determine if enactment of data breach response procedures contained in policy IDC and NDCC Ch. 51-30 is appropriate.

4. Information Storage and Destruction

Student education records shall be reviewed annually and any records unnecessary for progression to the next grade level, not needed for college entrance purposes, not needed for extracurricular participation, not needed for disciplinary purposes, and records that are not part of the permanent record will be shredded or destroyed. Exceptions apply for any content that may reasonably be related to litigation or anticipated litigation (retain for six years after a student turns eighteen), bullying reports (retain in accordance with policy ACEA), concussion documentation (retain in accordance with policy FCAF), executive session tapes (retain for at least six months), PowerSchool records, and special education records (retain in accordance with the Individuals with Disabilities Education Act).

5. Directory Information

The District may disclose directory information without parental or eligible student consent if it has given parents or eligible students a reasonable amount of time to opt-out of directory information release. Opt-out notices should be provided at the beginning of the school year and when a student otherwise enrolls in the District. These notices shall contain a reasonable deadline of at least ten days for parents or eligible students to opt out.

The Board approves release of directory information as follows:

- a. Publication on the district's website;
- b. To board-approved vendors for purposes of sale of school-related items such as, but not limited to, yearbooks, school pictures, graduation items, district apparel, and book orders;
- c. To military and college recruiters in accordance with applicable laws (NDCC 15.1-07-25.1 and 20 U.S.C. 7908);
- d. To official district newspaper for purposes of recognizing student accomplishments and coverage of extracurricular events;
- e. To school-affiliated groups for purposes of communicating and fundraising;
- f. To school-sponsored student publications including, but not limited to, newspapers and yearbooks; and

REQUIRED

- g. When the Board receives and approves a directory information release request; directory information shall only be released and used for purposes specified in the release request and the Superintendent shall add approved requestors to the district's master list of individuals and entities having access to student information. The Board shall develop criteria in regulations for approving and denying these requests.

Any district employee who wishes to disseminate student directory information to a third party shall contact their building-level privacy officer. The privacy officer shall determine if the Board has previously approved such release and, if not, deny the request or submit it to the Superintendent for board approval. Upon board approval, the Superintendent shall instruct the privacy officer to ensure compliance with any opt-out requests made by parents.

6. Personally Identifiable Information (PII)

Any third party requesting or receiving access to student PII must receive board approval unless the third party is required to receive PII under state or federal law. Any school employee who wishes to share PII with a third party shall contact their building-level privacy officer. The privacy officer shall determine if the Board has previously approved such release and, if not, deny the request or submit it to the Superintendent for board approval. Upon board approval of any PII release request, the applicable privacy officer shall inform the requestor of any parental consent requirements (see #7) and ensure the requestor complies with such requirements.

Parental or eligible student consent is not required to release PII under the following circumstances:

- a. The District receives information under 42 U.S.C. 14071 and applicable federal guidelines about a student who is a registered sex offender under section 170101 of the Violent Crime Control and Law Enforcement Act of 1994 (42 U.S.C. 14071), and the District has a need to disclose the student's status as a sex offender for safety purposes;
- b. In connection with a health or safety emergency under the conditions described in 34 C.F.R. 99.36;
- c. If records have been de-identified by the District; third party individuals and entities that receive de-identified information shall be included on the district's master list of individuals and entities having access to student information
- d. To a school official who has a legitimate educational interest in the education records if the following conditions are satisfied:
 - i. Access shall be limited to only information the school official has a legitimate need to know;

REQUIRED

- ii. School officials shall use the information only for the purposes for which the disclosure was made and shall not re-disclose the information to any other party without proper consent or legal authority; and
 - iii. Titles of individuals and entities considered school officials shall be included on the district's master list of individuals and entities having access to student information;
 - e. To a court without a court order or subpoena when the District initiates legal action against a parent/student or a parent/student initiates legal action against the District
 - f. To accrediting bodies for purposes of accreditation
 - g. To an organization conducting a study for the District to develop, validate, or administer a predictive test; administer student aid programs; or improve instruction so long as the organization has entered into a written agreement with the Board in accordance with law; if the organization is conducting a survey of students, the District shall ensure parents are notified in compliance with policy GCC and shall obtain parental consent, if applicable (see #7)
 - h. To another school in which the student seeks, intends to, or is already enrolled
 - i. To authorized representatives of the Comptroller General of the United States, the Attorney General of the United States, the U.S. Secretary of Education, and state and local educational authorities for audit or evaluation of federal or state supported education programs or for the enforcement of or compliance with federal legal requirements that relate to those programs;
 - j. To comply with a judicial order or lawfully issued subpoena; the District must make reasonable attempt to contact the parent or eligible student before disclosure unless the court order instructs otherwise; or
 - k. To the parents of an eligible student who is also a "dependent student" as defined in IRS Section 152.
- l. To the state entity managing a student information system so long as the organization has entered into a written agreement with the Board in accordance with law; the data sharing agreement must include a clause that designates the department as an authorized representative of the District under FERPA for purposes of the statewide longitudinal data system.

The District will take measures necessary to ensure that individuals and entities to which PII is released shall only have access to information necessary to fulfill their responsibilities under law and to the District. Measures may include, but not be limited to, controlling access to computer data through password restrictions, controlled access to paper records, and ensuring that any information access agreements required by law are properly executed by the Board.

REQUIRED

7. When Parental Consent is Required

The District must obtain parental or eligible student consent to release student information under the following circumstances:

- a. The Board has approved release of PII to an individual or entity not meeting the definition of school official under law and/or not meeting an exception to the parental consent requirement under FERPA;
- b. The Board has approved release of directory information, other than or in addition to name, or PII to an online service provider for commercial purposes and the impacted students are under the age of 13;¹
- c. When administering a survey funded in whole or in part by the U.S. Department of Education and concerning any of the following areas²:
 - i. Political affiliations or beliefs of the student or the student's parent;
 - ii. Mental or psychological problems of the student or the student's family;
 - iii. Sex behavior or attitudes;
 - iv. Illegal, anti-social, self-incriminating, or demeaning behavior;
 - v. Critical appraisals of other individuals with whom respondents have close family relationships;
 - vi. Legally recognized privileged or analogous relationships, such as those of lawyers, physicians, and ministers;
 - vii. Religious practices, affiliations, or beliefs of the student or student's parent; or
 - viii. Income (other than that required by law to determine eligibility for participation in a program or for receiving financial assistance under such program).

If the District is unable to obtain this consent, it shall not release the impacted student's information.

504 Plans and Individual Educational Programs (IEPs)

Sharing of student information necessary for developing, amending, or implementing an IEP or 504 Plan and sharing student information needed to determine eligibility for special education or disability services are not subject to board approval requirements in NDCC

¹ Children's Online Privacy Protection Act, 16 CFR 312

² Protection of Pupil Rights Amendment, 20 U.S.C. § 1232h; 34 CFR Part 98

REQUIRED

15.1-07-25.3 because the District provides these services in fulfillment of requirements under state and federal law.

Policy Violations

Failure by a district employee or volunteer to comply with this policy, other district confidentiality requirements, or any improper disclosure of student information by a school employee or volunteer shall result in disciplinary action up to and including termination of employment. Failure by a third party to comply with this policy, any information-sharing agreements between the District and third party, or any improper disclosure of student information by the third party may result in termination of the third-party's access to student information and termination of the district's agreement with the third party.

Training

School officials employed or volunteering for the District shall receive information and/or training on confidentiality requirements pertaining to student education records and consequences for breaching confidentiality. The District shall also provide training to applicable school personnel on the procedures for requesting to release student information contained in this policy.

Complementary Documents

- DE, Staff Code of Conduct
- FACB, Transfer and Withdrawal Records
- FGA-BR1, Student Education Records Access and Amendment Procedure
- FGA-BR2, Criteria for Approving and Denying Directory Information and PII Release Requests
- FGA-E1, Notice for Directory Information
- FGA-E2, Model Notice of Rights Under FERPA for Elementary and Secondary Schools
- FGA-E3, FERPA Release Form for Parents
- FGA-E4, Notice of Executive Session Tape on File
- FGA-E5, Student Information Sharing Request
- FGA-E6, Model Form for Disclosure to Parents of Dependent Students
- FGA-E7, School Officials' Guide to FERPA and Data Privacy
- FGA-E8, Parties Approved to Receive Student Data
- GCC, Protection of Pupil Rights Amendment

REQUIRED

- IDC, Data Protection and Security Breaches

Legal References

- 20 U.S.C. § 1232g, Family Education and Privacy Rights
- 34 CFR Part 99, Family Educational Rights and Privacy
- NDCC § 15.1-06-06, Approval of Public Schools
- NDCC § 15.1-07-25.3, Protection of Student Data – School District Policy
- NDCC § 15.1-07-33, Student Information System - Exemption
- NDCC § 15.1-19-14, School Law Enforcement Unit
- NDCC § 15.1-19-15, Record Retention

-

End of Killdeer School District #16 Policy FGAAmended: 1/14/26

RECOMMENDED

BBA - SCHOOL BOARD ELECTIONS AND 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.

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

RECOMMENDED

BBA - SCHOOL BOARD ELECTIONS AND TERMS OF OFFICE

Terms of Office

Terms of office for school board members are **[three][four]** years and are staggered in accordance with state law.

Conducting School Elections

School elections must be conducted and the votes canvassed in the same manner as in the election of county officers. **[OPTION 1 (three year terms): The Board shall hold an election each year between April 1st and June 30th to fill all vacancies, including those caused by the expiration of terms of office][OPTION 2 (four year terms): The Board shall hold an election in even number years between April 1st and June 30th to fill all vacancies, including those caused by the expiration of terms of office.] [OPTIONAL: The election shall be held on {specify date as 1st, 2nd etc.} day of {the #} week in the election month unless otherwise scheduled by the Board to fill any vacancies.]**

In accordance with NDCC § 15.1-09-22, upon resolution of the 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. If a school district election is held at the same time as a county primary election, the Board may enter into an agreement with the county to share the costs and responsibilities of conducting the election as provided in NDCC § 15.1-09-24. This may include duties related to the canvassing board, hiring election personnel, printing election materials, publishing legal notices, and using poll books. If the Board enters into such an agreement with the county, the Board must provide written notice to the county auditor at least sixty-four days before the election, specifying the offices to be filled and any measures that will appear on the ballot. The District may not use a private entity to administer its elections.

Statement of Interest

Every school board candidate shall sign and file the statement of interest required under state law. Write-in candidates shall file the statement of interest after the candidate's election at the time of filing the required oath of office. While holding office, every elected board member shall submit an annual statement of interest to the Business Manager by January 31st.

Recall Elections

Board members are subject to recall by petition of qualified electors equal in number to 35% of the voters who voted in the most recent election that the member sought to be recalled was on the ballot, not including other recall elections. Once circulated, the recall petition must be filed with the business manager. The Business Manager shall pass on the sufficiency of a petition by reviewing every signature affixed to the petition.

Once the business manager certifies a recall petition, the Board must call a special election to occur between 95 days and 105 days following the certification of the petition. However, a special election may not be called if the election will be held within 95 days of the next scheduled election. Additionally, if a board member's term is up for reelection within the next year or if the member has previously been subject to recall during the same term, that board member may not be subject to recall.

A notice of the recall election must be posted in the official newspaper of the district at least 30 days before the candidate filing deadline (4:00 p.m. on the 64th day before the election).

If the Business Manager does not receive candidate filings before the candidate filing deadline, a recall election may not be held. If a recall election cannot be held, the Business Manager shall declare the recall petition ineffective, and the elected or appointed official may continue to serve the remainder of their term. A notice of cancellation of the recall election due to no candidate filing received must be posted in the official newspaper within fifteen days following the candidate filing deadline.

The name of the board member being recalled will automatically be placed on the ballot unless the board member resigns within ten days after the Business Manager certifies the petition is valid and sufficient. If the board member resigns within this time, the resignation creates a vacancy that must be filled by the board pursuant to NDCC § 15.1-09-05.

Complementing NDSBA Templates (may contain items not adopted by the Board)

- BBA-E, Election Letter Notice
- BBA-E2, Notice of Filing Deadline
- BBA-E3, Notice of School District Election
- BBC, Method of Filling a Board Vacancy

End of [Name of District] Policy BBA. Adopted:

[07/25]

NOTICE

This template is the intellectual property of NDSBA and may not be copied, reproduced, distributed or displayed without NDSBA's permission. Members who willfully disregard the NDSBA copyright guidance risk suspension in the Policy Services program.

Policy Services members should refrain from sending any NDSBA policy templates outside their District. Districts with policy template requests or questions should contact our office at 1-800-932-8791.

RECOMMENDED

BBA - SCHOOL BOARD ELECTIONS AND TERMS OF OFFICE

Terms of Office

Terms of office for school board members are ~~[three][four]~~ 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. Terms of office shall be in accordance with state law.

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.

~~Conducting School Elections~~

School elections must be conducted and the votes canvassed in the same manner as in the election of county officers. ~~[OPTION 1 (three year terms): The Board shall hold an election each year between April 1st and June 30th to fill all vacancies, including those caused by the expiration of terms of office][OPTION 2 (four year terms): The Board shall hold an election in even number years between April 1st and June 30th to fill all vacancies, including those caused by the expiration of terms of office.] [OPTIONAL: The election shall be held on {specify date as 1st, 2nd etc.} day of {the #} week in the election month unless otherwise scheduled by the Board to fill any vacancies.]~~

In accordance with NDCC § 15.1-09-22, upon resolution of the 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. If a school district election is held at the same time as a county primary election, the Board may enter into an agreement with the county to share the costs and responsibilities of conducting the election as provided in NDCC § 15.1-09-24. This may include duties related to the canvassing board, hiring election personnel, printing election materials, publishing legal notices, and using poll books. If the Board enters into such an agreement with the county, the Board must provide written notice to the county auditor at least sixty-four days before the election, specifying the offices to be filled and any measures that will appear on the ballot. The District may not use a private entity to administer its elections.

Statement of Interest

Every school board candidate shall sign and file the statement of interest required under state law. Write-in candidates shall file the statement of interest after the candidate's

election at the time of filing the required oath of office. While holding office, every elected board member shall submit an annual statement of interest to the Business Manager by January 31st.

Recall Elections

Board members are subject to recall by petition of qualified electors equal in number to 35% of the voters who voted in the most recent election that the member sought to be recalled was on the ballot, not including other recall elections. Once circulated, the recall petition must be filed with the business manager. The Business Manager shall pass on the sufficiency of a petition by reviewing every signature affixed to the petition.

Once the business manager certifies a recall petition, the Board must call a special election to occur between 95 days and 105 days following the certification of the petition. However, a special election may not be called if the election will be held within 95 days of the next scheduled election. Additionally, if a board member's term is up for reelection within the next year or if the member has previously been subject to recall during the same term, that board member may not be subject to recall.

A notice of the recall election must be posted in the official newspaper of the district at least 30 days before the candidate filing deadline (4:00 p.m. on the 64th day before the election).

If the Business Manager does not receive candidate filings before the candidate filing deadline, a recall election may not be held. If a recall election cannot be held, the Business Manager shall declare the recall petition ineffective, and the elected or appointed official may continue to serve the remainder of their term. A notice of cancellation of the recall election due to no candidate filing received must be posted in the official newspaper within fifteen days following the candidate filing deadline.

The name of the board member being recalled will automatically be placed on the ballot unless the board member resigns within ten days after the Business Manager certifies the petition is valid and sufficient. If the board member resigns within this time, the resignation creates a vacancy that must be filled by the board pursuant to NDCC § 15.1-09-05.

Complementing NDSBA Templates (may contain items not adopted by the Board)

- BBA-E, Election Letter Notice
- BBA-E2, Notice of Filing Deadline
- BBA-E3, Notice of School District Election
- BBC, Method of Filling a Board Vacancy

End of [Name of District] Policy BBA. **Adopted:**

[07/25] Amended: 12/10/25

NOTICE

This template is the intellectual property of NDSBA and may not be copied, reproduced, distributed or displayed without NDSBA's permission. Members who willfully disregard the NDSBA copyright guidance risk suspension in the Policy Services program.

Policy Services members should refrain from sending any NDSBA policy templates outside their District. Districts with policy template requests or questions should contact our office at 1-800-932-8791.

RECOMMENDED

BCAA - MEETING AGENDA AND PRE-MEETING PREPARATION

Agenda

The Board President, in consultation with the Superintendent, shall prepare agendas. Persons wishing items to be included in the agenda shall submit those items to the Superintendent no later than ten business days prior to the regular board meeting. Inclusion shall be at the discretion of the Board President.

Regular Meeting Agenda

The Board shall follow the order of business set up by the agenda unless altered by consent of the members present at the regular meeting. Items may be added to the agenda at regular meetings with majority consent of the Board.

The order of business shall be as follows:

1. Call to order
2. Voluntary recitation of the pledge of allegiance
3. Confirmation of agenda
4. Approval of minutes
5. Consideration of bills
6. Communications
7. Financial
8. Unfinished business
9. Miscellaneous business
10. Adjournment

Pre-Meeting Preparation

The agenda, minutes of the previous meeting, and relevant supplementary information will be delivered to each board member at least three days in advance of each regular board meeting and will be available to any interested citizen at the superintendent's office at that time. Upon request, local news media representatives and citizens also may obtain copies of board meeting materials from the superintendent's office. The school district building will be notified in advance of meetings of the Board. The agenda will be posted in the school building.

Board members are expected to read the information provided them and to contact the Business Manager or Superintendent to request additional background necessary to assist them in their decision-making responsibilities.

RECOMMENDED

- BBBB, School Board Committees

End of Kildeer School District #16 Policy BCAA.....Amended: 10/11/23

RECOMMENDED

BCAA - MEETING AGENDA AND PRE-MEETING PREPARATION

Agenda

The Board President, in consultation with the Superintendent, shall prepare agendas. Persons wishing items to be included in the agenda shall submit those items to the Superintendent no later than ten business days prior to the regular board meeting. Inclusion shall be at the discretion of the Board President.

Regular Meeting Agenda

The Board shall follow the order of business set up by the agenda unless altered by consent of the members present at the regular meeting. Items may be added to the agenda at regular meetings with majority consent of the Board.

The order of business shall be as follows:

1. Call to order
2. Voluntary recitation of the pledge of allegiance
3. ~~Confirmation~~ Approval of agenda
4. Approval of minutes
5. Consideration of bills
- ~~5.6.~~ Financial
- ~~6.7.~~ Public Comment
- ~~7.8.~~ Communications
- ~~8.9.~~ Financial
10. Unfinished business
- ~~9.11.~~ New business
- ~~10.12.~~ Miscellaneous business
- ~~11.13.~~ Adjournment

Pre-Meeting Preparation

The agenda, minutes of the previous meeting, and relevant supplementary information will be delivered to each board member at least three days in advance of each regular board meeting ~~and will be available to any interested citizen at the superintendent's office at that time.~~ Upon request, local news media representatives and citizens also may obtain copies of board meeting materials from the superintendent's or business manager's office. ~~The school district building will be notified in advance of meetings of the Board.~~ The agenda will be posted in the school building at the district office and at the location of the meeting.

RECOMMENDED

Board members are expected to read the information provided to them and to contact the Business Manager or Superintendent to request additional background necessary to assist them in their decision-making responsibilities.

Complementary Documents

- ~~BBBB, School Board Committees~~
- BBBA, Officers of the Board
- BC, Meetings of the Board
- BCAB, Board Meeting Procedures
- BCAC, Minutes
- BCBA, Public Participation at Board Meetings

End of Killdeer School District #16 Policy BCAA.....Amended: ~~10/11/23~~12/10/25

RECOMMENDED

BCAA - BOARD MEETING AGENDA AND PRE-MEETING PREPARATION

Agenda

The Board President, in consultation with the Superintendent, shall prepare agendas. Persons wishing items to be included in the agenda shall submit those items to the Superintendent no later than five days prior to the regular board meeting. Inclusion shall be at the discretion of the Board President.

Regular Meeting Agenda

The Board shall follow the order of business set up by the agenda unless altered by consent of the members present at the regular meeting. Items may be added to the agenda at regular meetings with consent of **[2/3rds]** majority of the Board.

The order of business shall be as follows:

1. Call to order
2. Voluntary recitation of the pledge of allegiance
3. Confirmation of agenda
4. Approval of minutes
5. Consideration of bills
6. Communications
7. Financial
8. Unfinished business
9. New business
10. Miscellaneous business
11. Public Comment
12. Adjournment

The agenda, minutes of the previous meeting, and relevant supplementary information will be delivered to each board member at least three days in advance of each regular board meeting. Upon request, local news media representatives and citizens may obtain copies of board meeting materials from the district office. The agenda will be posted at the district office and at the location of the meeting.

Board members are expected to read the information provided to them and to contact the Business Manager or Superintendent to request additional background necessary to assist them in their decision-making responsibilities.

Complementing NDSBA Templates (may contain items not adopted by the Board)

- BBBA, Officers of the Board
- BC, Meetings of the Board
- BCAB, Board Meeting Procedures
- BCAC, Minutes
- BCBA, Public Participation at Board Meetings

End of [Name of District] Policy BCAA Adopted:

[07/25]

NOTICE

This template is the intellectual property of NDSBA and may not be copied, reproduced, distributed or displayed without NDSBA's permission. Members who willfully disregard the NDSBA copyright guidance risk suspension in the Policy Services program.

Policy Services members should refrain from sending any NDSBA policy templates outside their District. Districts with policy template requests or questions should contact our office at 1-800-932-8791.

8. New Business

A. Consider Senior Privileges

Senior Privileges
25-26

Privileges:

1. Seniors are exempt from their semester test, if they meet the eligibility requirements.
2. Fourth quarter privileges include seniors being excused from study halls, advisory time, or classes if work is completed.
 - Students must get permission from their teacher in advance to use senior privileges for the desired class period.

Rules and Consequences:

1. Students must check out and must check back in if they leave campus for senior privileges. The checkout sheet will be at the front desk.
2. Seniors must maintain a C or above in all classes to be eligible for privileges.
3. For 4th quarter privileges, seniors need prior permission from their classroom teachers.
4. School disruptions in school or on school property may result in loss of privileges.
 - a. School property includes the parking lot.
5. Traffic violations and inappropriate behavior in the community may result in loss of privileges at the discretion of school administration.
6. Violation of the Student Handbook or District Policy may result in the loss of privileges.
7. Seniors with an excess of 10 absences from any class periods will not be eligible for privileges.

Student Signature: _____ Date: _____

Parent Signature: _____ Date: _____

B. Consider FYE2025 Financial Audit Report from Brady Martz

BradyMartz

To the Board of Education
Killdeer Public School District No. 16
Killdeer, North Dakota

In planning and performing our audit of the financial statements of Killdeer Public School District No. 16 (District) for the year ended June 30, 2025, in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards*, we considered the District's internal control over financial reporting (internal control) as a basis for designing auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

However, during our audit we became aware of deficiencies in internal control other than material weaknesses and significant deficiencies that are opportunities for strengthening internal controls and operating efficiency. The memorandum that accompanies this letter summarizes our comments and suggestions regarding those matters. We previously communicated to you about the District's internal control in our letter dated January 9, 2026. This letter does not affect our report dated January 9, 2026, on the financial statements of the District.

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

This report is intended solely for the information and use of the Board of Education and management and should not be used for any other purpose. We did not audit the District's responses included in this letter, and accordingly, express no opinion on them.

We wish to take this opportunity to thank the Board of Education and management for the opportunity to provide these services and to extend our thanks to your personnel for their cooperation and assistance during our engagement.

If you have any questions in regard to our audit, please do not hesitate to contact us.



BRADY MARTZ
GRAND FORKS, NORTH DAKOTA

January 9, 2026

**Killdeer Public School District No. 16
Management Letter Memorandum
For the Year Ended June 30, 2025**

1. Observation:

We noted the District purchased a bus without following the bid requirements under ND Century Code 15.1-09-34.

Recommendation:

We recommend the District follow state requirements for purchases greater than \$50,000 which include giving ten days' notice by publication in the district's official newspaper and obtaining sealed bids.

2. Observation:

During our payroll walkthrough, it was noted that there is no review of payrates being entered into the system.

Recommendation:

We recommend a documented secondary review of payrates that are entered into the system.

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

AUDITED FINANCIAL STATEMENTS

JUNE 30, 2025

TABLE OF CONTENTS

| | PAGE |
|---|-------------|
| INDEPENDENT AUDITOR'S REPORT | 1 |
| FINANCIAL STATEMENTS | |
| Statement of Net Position | 4 |
| Statement of Activities | 5 |
| Balance Sheet - Governmental Funds | 6 |
| Reconciliation of the Governmental Funds Balance Sheet to the Government-wide Statement of Net Position | 7 |
| Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds | 8 |
| Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities | 9 |
| Notes to the Financial Statements | 10 |
| REQUIRED SUPPLEMENTARY INFORMATION | |
| Budgetary Comparison Schedule of the General Fund | 35 |
| Schedule of District's Contributions to the TFFR and NDPERS Pension Plans | 36 |
| Schedule of District's Contributions to the NDPERS OPEB Plan | 37 |
| Schedule of District's Proportionate Share of Net Pension Liability | 38 |
| Schedule of District's Proportionate Share of Net OPEB Liability | 39 |
| Notes to the Required Supplementary Information | 40 |
| 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 | 42 |
| SCHEDULE OF FINDINGS AND RESPONSES | 44 |

INDEPENDENT AUDITOR'S REPORT

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

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Killdeer Public School District No. 16, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Killdeer Public School District No. 16, as of June 30, 2025, and the respective changes in financial position, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of 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 opinions.

Emphasis of Matter

Change in Accounting Principle

As described in Note 11 to the financial statements, the District has adopted new accounting guidance, GASB Statement No. 101 *Compensated Absences*. Our opinions are not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about 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 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 the financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinions on the basic financial statements are not affected by this missing information.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January 9, 2026 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
GRAND FORKS, NORTH DAKOTA

January 9, 2026

KILLDEER PUBLIC SCHOOL DISTRICT NO. 16
STATEMENT OF NET POSITION
JUNE 30, 2025

| | Governmental Activities |
|---|------------------------------------|
| ASSETS | |
| Cash | \$ 12,298,521 |
| Investments | 1,987,211 |
| Interest receivable | 1,100 |
| Taxes receivable | 233,838 |
| Due from other governments | 213,570 |
| Prepaid items | 55,829 |
| Capital assets | |
| Land | 599,859 |
| Other capital assets, net of depreciation | 45,814,436 |
| Total non-current assets | 46,414,295 |
| Total Assets | 61,204,364 |
| Deferred Outflows of Resources | |
| Derived from pension | 2,344,768 |
| Derived from OPEB | 19,795 |
| Total Deferred Outflows of Resources | 2,364,563 |
| Liabilities | |
| Accounts payable | 664,114 |
| Compensated absences | 88,466 |
| Salaries and benefits payable | 944,266 |
| Accrued interest | 36,760 |
| Bonds payable due in one year | 410,000 |
| Long-term liabilities | |
| Net pension liability | 8,654,190 |
| Compensated absences (net of current portion) | 40,519 |
| Net OPEB liability | 45,116 |
| General obligation bonds payable | 5,633,167 |
| Total Liabilities | 16,516,598 |
| Deferred Inflows of Resources | |
| Derived from pension | 1,731,625 |
| Derived from OPEB | 15,733 |
| Total Deferred Inflows of Resources | 1,747,358 |
| Net Position | |
| Net investment in capital assets | 40,371,128 |
| Restricted for | |
| Student activities | 371,652 |
| Capital projects | 3,663,359 |
| Special reserve | 1,041,928 |
| Debt service | 1,467,965 |
| Unrestricted | (1,611,061) |
| Total Net Position | \$ 45,304,971 |

See Notes to the Financial Statements

KILLDEER PUBLIC SCHOOL DISTRICT NO. 16
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2025

| Functions/Programs | Program Revenues | | | | Net (Expense) Revenue and Changes in Net Position |
|---|------------------|-------------------------|--|--|--|
| | Expenses | Charges for Services | Operating Grants and Contributions | Capital Grants and Contributions | Governmental Activities |
| Governmental Activities | | | | | |
| Instruction | \$ 7,657,668 | \$ 569,763 | \$ 396,970 | \$ - | \$ (6,690,935) |
| Instructional staff | 305,974 | - | - | - | (305,974) |
| General administration | 342,780 | - | - | - | (342,780) |
| School administration | 572,586 | - | - | - | (572,586) |
| Business administration | 493,414 | - | - | - | (493,414) |
| Operation and maintenance | 1,017,242 | 90,817 | - | - | (926,425) |
| Student transportation | 810,802 | - | 231,956 | - | (578,846) |
| Central support services | 38,719 | - | - | - | (38,719) |
| Other support services | 28,358 | - | - | - | (28,358) |
| Food service | 630,366 | 201,824 | 169,851 | - | (258,691) |
| Adult education/community services | 414,034 | 187,216 | - | - | (226,818) |
| Student activities | 1,096,180 | 483,620 | - | - | (612,560) |
| Building construction | 308,299 | - | - | 6,756,598 | 6,448,299 |
| Interest and fees on long-term debt | (70,328) | - | - | - | 70,328 |
| | \$ 13,646,094 | \$ 1,533,240 | \$ 798,777 | \$ 6,756,598 | (4,557,479) |
| General Revenues: | | | | | |
| Taxes: | | | | | |
| Property Taxes, Levied for general purposes | | | | | 4,836,977 |
| Property Taxes, Levied for capital projects | | | | | 810,431 |
| Property Taxes, Levied for debt service | | | | | 1,568,599 |
| Oil and Gas Production Taxes | | | | | 2,817,106 |
| Flood Control | | | | | 692,246 |
| Other | | | | | 14,795 |
| State Aid | | | | | 627,275 |
| Unrestricted Investment Earnings | | | | | 342,665 |
| Other Revenues | | | | | 615,939 |
| Total General Revenues | | | | | 12,326,033 |
| Changes in Net Position | | | | | 7,768,554 |
| Net Position - Beginning as Originally Reported | | | | | 37,661,749 |
| GASB 101 Adjustment - See Note 11 | | | | | (125,332) |
| Net Position - Beginning, As Restated | | | | | 37,536,417 |
| Net Position, End of Year | | | | | \$ 45,304,971 |

See Notes to the Financial Statements

KILLDEER PUBLIC SCHOOL DISTRICT NO. 16
BALANCE SHEET – GOVERNMENTAL FUNDS
JUNE 30, 2025

| | <u>Major Funds</u> | | | Other Governmental Funds | Total Governmental Funds |
|--|---------------------|-----------------------------|-------------------------|--------------------------------|--------------------------------|
| | <u>General</u> | <u>Capital Projects</u> | <u>Debt Service</u> | | |
| ASSETS | | | | | |
| Cash | \$ 6,035,459 | \$ 4,291,467 | \$ 1,452,757 | \$ 518,838 | \$ 12,298,521 |
| Investments | 1,424,209 | - | - | 563,002 | 1,987,211 |
| Interest receivable | 700 | - | - | 400 | 1,100 |
| Taxes receivable | 155,888 | 25,982 | 51,968 | - | 233,838 |
| Due from other funds | 1,023 | - | - | - | 1,023 |
| Due from other governments | 213,570 | - | - | - | 213,570 |
| Prepaid items | 55,829 | - | - | - | 55,829 |
| TOTAL ASSETS | <u>\$ 7,886,678</u> | <u>\$ 4,317,449</u> | <u>\$ 1,504,725</u> | <u>\$ 1,082,240</u> | <u>\$ 14,791,092</u> |
| LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES | | | | | |
| Liabilities: | | | | | |
| Accounts payable | \$ 10,024 | \$ 654,090 | \$ - | \$ - | \$ 664,114 |
| Due to other funds | 68 | - | - | 955 | 1,023 |
| Salaries and benefits payable | 944,266 | - | - | - | 944,266 |
| Total liabilities | <u>954,358</u> | <u>654,090</u> | <u>-</u> | <u>955</u> | <u>1,609,403</u> |
| Deferred inflows of resources: | | | | | |
| Unavailable property taxes | 142,557 | 23,735 | 47,275 | - | 213,567 |
| Total liabilities and deferred inflows of resources | <u>1,096,915</u> | <u>677,825</u> | <u>47,275</u> | <u>955</u> | <u>1,822,970</u> |
| Fund balances: | | | | | |
| Nonspendable | 55,829 | - | - | - | 55,829 |
| Restricted for student activities | 371,652 | - | - | - | 371,652 |
| Restricted for capital projects | - | 3,639,624 | - | - | 3,639,624 |
| Restricted for special reserve | - | - | - | 1,041,928 | 1,041,928 |
| Restricted for debt service | - | - | 1,457,450 | - | 1,457,450 |
| Assigned for: | | | | | |
| Food service | - | - | - | 39,357 | 39,357 |
| Unassigned | 6,362,282 | - | - | - | 6,362,282 |
| Total fund balances | <u>6,789,763</u> | <u>3,639,624</u> | <u>1,457,450</u> | <u>1,081,285</u> | <u>12,968,122</u> |
| TOTAL LIABILITIES AND FUND BALANCES | <u>\$ 7,886,678</u> | <u>\$ 4,317,449</u> | <u>\$ 1,504,725</u> | <u>\$ 1,082,240</u> | <u>\$ 14,791,092</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, 2025

| | | |
|--|-------------|---------------|
| Total fund balances - governmental funds | | \$ 12,968,122 |
| 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 | 46,414,295 | |
| Accumulated Depreciation | - | 46,414,295 |
| 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. | | |
| | | 2,364,563 |
| Deferred inflows of resources are not due and payable in the current period and, therefore, are not reported in the governmental funds balance sheet. | | |
| | | (1,747,358) |
| 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. | | |
| | | 213,567 |
| Long-term liabilities are not due and payable in the current period and therefore are not recorded as liabilities in the governmental funds. | | |
| General obligation bonds payable | (6,043,167) | |
| Net pension liability | (8,654,190) | |
| Compensated Absences | (128,985) | |
| Net OPEB liability | (45,116) | (14,871,458) |
| Interest payable is not due and payable in the current period and, therefore, is not reported as a receivable/liability in the governmental funds. | | |
| | | (36,760) |
| Net position of governmental activities | | \$ 45,304,971 |

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, 2025

| | <u>Major Funds</u> | | | <u>Other Governmental Funds</u> | <u>Total Governmental Funds</u> |
|--|---------------------|-----------------------------|---------------------|---|---|
| | <u>General</u> | <u>Capital Projects</u> | <u>Debt Service</u> | | |
| | | | | | |
| Revenues: | | | | | |
| Property taxes | \$ 4,786,872 | \$ 802,684 | \$ 1,555,507 | \$ - | \$ 7,145,063 |
| Oil & gas production taxes | 2,817,106 | - | - | - | 2,817,106 |
| Local aid | 707,041 | - | 6,756,598 | - | 7,463,639 |
| State aid | 986,164 | - | - | 605 | 986,769 |
| Federal aid | 270,036 | - | - | 169,247 | 439,283 |
| Fees and charges | 1,240,599 | 90,817 | - | 201,824 | 1,533,240 |
| Earnings on investments | 317,074 | - | - | 25,593 | 342,667 |
| Miscellaneous | 615,939 | - | - | - | 615,939 |
| Total Revenues | <u>11,740,831</u> | <u>893,501</u> | <u>8,312,105</u> | <u>397,269</u> | <u>21,343,706</u> |
| Expenditures | | | | | |
| Current | | | | | |
| Instruction | 6,225,052 | - | - | - | 6,225,052 |
| Instructional staff | 305,974 | - | - | - | 305,974 |
| General administration | 339,127 | - | - | - | 339,127 |
| School administration | 374,746 | - | - | - | 374,746 |
| Business administration | 493,414 | - | - | - | 493,414 |
| Operation and maintenance | 1,017,242 | - | - | - | 1,017,242 |
| Student transportation | 695,268 | - | - | - | 695,268 |
| Central support services | 38,719 | - | - | - | 38,719 |
| Other support services | 28,358 | - | - | - | 28,358 |
| Food service | - | - | - | 630,367 | 630,367 |
| Adult education/community services | 414,034 | - | - | - | 414,034 |
| Student activities | 1,096,180 | - | - | - | 1,096,180 |
| Building construction | - | 308,299 | - | - | 308,299 |
| Capital outlay | 491,134 | 1,499,024 | - | - | 1,990,158 |
| Debt service | | | | | |
| Principal | - | - | 8,045,000 | - | 8,045,000 |
| Interest and fees | - | - | 545,494 | - | 545,494 |
| Total expenditures | <u>11,519,248</u> | <u>1,807,323</u> | <u>8,590,494</u> | <u>630,367</u> | <u>22,547,432</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | 221,583 | (913,822) | (278,389) | (233,098) | (1,203,726) |
| Other Financing Sources (Uses) | | | | | |
| Transfers in (out) | (264,989) | - | - | 264,989 | - |
| Total other financing sources (uses) | <u>(264,989)</u> | <u>-</u> | <u>-</u> | <u>264,989</u> | <u>-</u> |
| Net Change in Fund Balances | (43,406) | (913,822) | (278,389) | 31,891 | (1,203,726) |
| Fund Balances, Beginning of Year | <u>6,833,169</u> | <u>4,553,446</u> | <u>1,735,839</u> | <u>1,049,394</u> | <u>14,171,848</u> |
| Fund Balances, End of Year | <u>\$ 6,789,763</u> | <u>\$ 3,639,624</u> | <u>\$ 1,457,450</u> | <u>\$ 1,081,285</u> | <u>\$ 12,968,122</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, 2025

Net change in fund balances - total governmental funds \$ (1,203,726)

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 | 1,990,158 | |
| Depreciation expense of capital assets reported | <u>(1,621,448)</u> | 368,710 |

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 repaid | | 8,045,000 |
| Amortization | | 426,014 |

Some items reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds. These items consisted of the (increase)/decrease in:

| | | |
|----------------------|--|---------|
| Compensated Absences | | (3,653) |
|----------------------|--|---------|

Interest on long-term debt in the statement of activities differs from the amount reported in the governmental funds because interest is recorded as an expenditure in the governmental funds when it is due, and thus requires the use of current financial resources. In the statement of activities, however, interest expense is recognized as the interest accrues, regardless of when it is due.

189,818

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.

(124,552)

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 increased by this amount this year.

70,943

Change in net position of governmental activities \$ 7,768,554

KILLDEER PUBLIC SCHOOL DISTRICT NO. 16
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2025

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, 2025

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.

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.

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.

Food Service Fund:

This fund 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, 2025

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, 2025

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 and other short term investments with an original maturity of less than three months.

Investments

At June 30, 2025, the District's investments consisted of certificates of deposit with original maturities greater than three months. These investments are reported at amortized cost.

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. Donated fixed assets are recorded at their acquisition values at the date received.

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:

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

KILLDEER PUBLIC SCHOOL DISTRICT NO. 16
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
JUNE 30, 2025

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.

Compensated Absences

Sick leave may be accumulated up to 90 days for 12-month ancillary employees and up to 30 days for 9-month ancillary employees. Teachers may accumulate up to 100 days of unused PTO in a personal sick leave bank. Upon retirement, teachers with 20 years of in-district contracted experience receive compensation for 100% of their sick leave at a 40% base salary rate.

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

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.

KILLDEER PUBLIC SCHOOL DISTRICT NO. 16
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
JUNE 30, 2025

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.

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.

KILLDEER PUBLIC SCHOOL DISTRICT NO. 16
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
JUNE 30, 2025

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.

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.

KILLDEER PUBLIC SCHOOL DISTRICT NO. 16
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
JUNE 30, 2025

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.

NOTE 2 CASH AND INVESTMENTS

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.

As of June 30, 2025, the District's carrying balances were \$14,285,732. The bank balance of these deposits as of June 30, 2025 was \$14,312,001. Of the bank balances, \$1,000,000 was covered by Federal Depository Insurance and the remaining balance was collateralized by the District's agent in the District's name in amounts sufficient to meet North Dakota legal requirements.

KILLDEER PUBLIC SCHOOL DISTRICT NO. 16
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
JUNE 30, 2025

NOTE 3 CAPITAL ASSETS

Following is a summary of capital asset activity for the year ended June 30, 2025:

| | Beginning Balance | Additions | Disposals | Transfers | Ending Balance |
|---|----------------------|-------------------|------------------|----------------|----------------------|
| Governmental Activities | | | | | |
| Capital Assets, not being Depreciated | | | | | |
| Land | \$ 599,859 | \$ - | \$ - | \$ - | \$ 599,859 |
| Construction in Process | 5,495 | 1,007,495 | - | (5,495) | 1,007,495 |
| Total Capital Assets, not being Depreciated | <u>605,354</u> | <u>1,007,495</u> | <u>-</u> | <u>(5,495)</u> | <u>1,607,354</u> |
| Capital Assets, being Depreciated | | | | | |
| Buildings | 47,621,991 | 335,877 | - | 5,495 | 47,963,363 |
| Building Improvements | 2,962,795 | 80,359 | - | - | 3,043,154 |
| Vehicles | 1,871,690 | 429,848 | (77,505) | - | 2,224,033 |
| Furniture and Equipment | 3,279,440 | 136,578 | (69,844) | - | 3,346,174 |
| Total Capital Assets, being Depreciated | <u>55,735,916</u> | <u>982,662</u> | <u>(147,349)</u> | <u>5,495</u> | <u>56,576,724</u> |
| Accumulated Depreciation | | | | | |
| Buildings | 5,605,101 | 1,161,952 | - | - | 6,767,053 |
| Building Improvements | 1,207,259 | 146,122 | - | - | 1,353,381 |
| Vehicles | 1,267,952 | 115,534 | (77,505) | - | 1,305,981 |
| Furniture and Equipment | 2,215,372 | 197,840 | (69,844) | - | 2,343,368 |
| Total Accumulated Depreciation | <u>10,295,684</u> | <u>1,621,448</u> | <u>(147,349)</u> | <u>-</u> | <u>11,769,783</u> |
| Governmental Activities Capital Assets, Net | <u>\$ 46,045,586</u> | <u>\$ 368,709</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 46,414,295</u> |

Depreciation expense for the year ended June 30, 2025 is reported in the government-wide statement of activities as follows:

| | |
|--|-------------------------|
| Governmental Activities | |
| Instruction | \$ 1,308,074 |
| School Administration | 197,840 |
| Transportation Services | <u>115,534</u> |
| Total Depreciation Expense - Governmental Activities | <u>\$ 1,621,448</u> |

KILLDEER PUBLIC SCHOOL DISTRICT NO. 16
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
JUNE 30, 2025

NOTE 4 LONG-TERM DEBT

Following is a summary of long-term debt activity for the year ended June 30, 2025:

| | <u>Interest Rate</u> | <u>Maturity</u> | <u>Beginning Balance Restated</u> | <u>Additions</u> | <u>Retirements</u> | <u>Ending Balance</u> | <u>Due in One Year</u> |
|--|----------------------|-----------------|---|------------------|-----------------------|---------------------------|----------------------------|
| Series 2020A General Obligation Bonds | 2.000% - 5.000% | 8/1/2040 | \$ 4,805,000 | \$ - | \$ (1,045,000) | \$ 3,760,000 | |
| Series 2021A General Obligation Bonds | 1.375% - 5.000% | 8/1/2040 | 8,765,000 | - | (7,000,000) | 1,765,000 | 410,000 |
| Series 2020A Bond Premium | | | 452,404 | - | (56,512) | 395,892 | |
| Series 2021A Bond Premium | | | 491,777 | - | (369,502) | 122,275 | |
| Compensated Absences* | | | <u>125,332</u> | <u>3,653</u> | <u>-</u> | <u>128,985</u> | |
| Total | | | <u>\$ 14,639,513</u> | <u>\$ 3,653</u> | <u>\$ (8,471,014)</u> | <u>\$ 6,172,152</u> | <u>\$ 410,000</u> |

*The change in compensated absences is shown as a net change.

General obligation bonds of the District are reflected in the Capital Projects Fund and requirements for principal and interest expenditures are accounted for in the Debt Service Fund.

2020A General Obligation bonds have annual principal payments and semi-annual interest payments through 2040. 2021A General Obligation bonds have annual principal payments and semi-annual interest payments through 2040.

Bond Defeasance

During 2025, the District placed cash of \$6,678,881 with an escrow agent to be used solely for satisfying interest and principal payments on Series 2021A General Obligation Bonds of \$6,610,000 to be redeemed on August 1, 2028.

Annual debt service requirements on long-term debt at June 30, 2025 are as follows:

| Year Ending <u>June 30</u> | <u>Principal</u> | <u>Interest</u> | <u>Total</u> |
|-------------------------------|---------------------|---------------------|---------------------|
| 2026 | \$ 410,000 | \$ 330,188 | \$ 740,188 |
| 2027 | 990,000 | 426,788 | 1,416,788 |
| 2028 | 1,040,000 | 376,038 | 1,416,038 |
| 2029 | 1,095,000 | 322,663 | 1,417,663 |
| 2030 | 650,000 | 168,200 | 818,200 |
| 2031-2032 | <u>1,340,000</u> | <u>296,700</u> | <u>1,636,700</u> |
| Total | <u>\$ 5,525,000</u> | <u>\$ 1,920,577</u> | <u>\$ 7,445,577</u> |

KILLDEER PUBLIC SCHOOL DISTRICT NO. 16
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
JUNE 30, 2025

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.

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

KILLDEER PUBLIC SCHOOL DISTRICT NO. 16
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
JUNE 30, 2025

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 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.

KILLDEER PUBLIC SCHOOL DISTRICT NO. 16
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
JUNE 30, 2025

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 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, 2025, the District reported a liability of \$6,693,739 for its proportionate share of the net pension liability. The net pension liability was measured as of July 1, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of 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, 2024, the Employer's proportion was 0.475607 percent which was a decrease of 0.013142 from its proportion measured as of June 30, 2023.

For the year ended June 30, 2025, the Employer recognized pension expense of \$629,202. At June 30, 2025, 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 | \$ 152,126 | \$ 267,214 |
| Changes in actuarial assumptions | 70,408 | - |
| Net difference between projected and actual earnings on pension plan investments | 273,356 | - |
| Changes in proportion and differences between employer contributions and proportionate share of contributions | 404,901 | 504,868 |
| Employer contributions subsequent to the measurement date | 507,093 | - |
| Total | \$ 1,407,884 | \$ 772,082 |

\$507,093 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, 2026.

KILLDEER PUBLIC SCHOOL DISTRICT NO. 16
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
JUNE 30, 2025

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

| Year Ending June 30, | Pension Expense Amount |
|----------------------|------------------------|
| 2026 | \$ 22,235 |
| 2027 | 484,267 |
| 2028 | (95,080) |
| 2029 | (94,472) |
| 2030 | (101,864) |
| Thereafter | (86,377) |

Actuarial Assumptions

The total pension liability in the July 1, 2024 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

| | |
|----------------------------|--|
| Inflation | 2.30% |
| Salary increases | Composed of 3.80% wage inflations, plus step rate promotional increases for members with less than 30 years of service |
| 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, 2024, 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

KILLDEER PUBLIC SCHOOL DISTRICT NO. 16
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
JUNE 30, 2025

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, 2024 are summarized in the following table:

| Asset Class | Target Allocation | Long-Term Expected Real Rate of Return |
|---------------------|--------------------------|---|
| Global Equities | 55% | 5.80% |
| Global Fixed Income | 26% | 2.90% |
| Global Real Assets | 18% | 6.30% |
| Cash Equivalents | 1% | 1.60% |

Discount Rate

The discount rate used to measure the total pension liability was 7.25 percent as of June 30, 2024. 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, 2024, 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, 2024. 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, 2024.

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 of June 30, 2024, 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: | \$ 9,428,086 | \$ 6,693,739 | \$ 4,412,531 |

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 <https://www.rio.nd.gov/sites/www/files/documents/PDFs/RIO/Reports/annualreport2024.pdf>.

KILLDEER PUBLIC SCHOOL DISTRICT NO. 16
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
JUNE 30, 2025

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 eleven members. The Governor is responsible for appointing three other members in addition to the Chairman of the Board. Four members are appointed by legislative management, and the remaining three Board members are elected from active employees currently contributing to PERS.

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.

KILLDEER PUBLIC SCHOOL DISTRICT NO. 16
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
JUNE 30, 2025

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.

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 8.12% of covered compensation. For members hired on or after January 1, 2020 member contribution rates are 7% and employer contribution rates are 9.26% 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, 2025, the District reported a liability of \$1,960,451 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District's proportion of the net pension liability was based on the District's share of covered payroll in the Main System pension plan relative to the covered payroll of all participating Main System employers. At June 30, 2024, the District's proportion was 0.104187 percent which was a decrease of 0.002695 from its proportion measured as of July 1, 2023.

For the year ended June 30, 2025, the District recognized pension expense of \$144,838. At June 30, 2025, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

KILLDEER PUBLIC SCHOOL DISTRICT NO. 16
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
JUNE 30, 2025

| | Deferred Outflows of Resources | Deferred Inflows of Resources |
|---|-----------------------------------|----------------------------------|
| Differences between expected and actual economic experience | \$ 93,081 | \$ - |
| Changes in actuarial assumptions | 472,465 | 889,618 |
| Net difference between projected and actual earnings on pension plan investments | - | 17,925 |
| Changes in proportion and differences between employer contributions and proportionate share of contributions | 229,294 | 52,000 |
| Employer contributions subsequent to the measurement date | 142,044 | - |
| Total | <u>\$ 936,884</u> | <u>\$ 959,543</u> |

\$142,044 reported as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending June 30, 2026.

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

| Year Ending June 30, | Pension Expense Amount |
|----------------------|------------------------|
| 2026 | \$ (170,455) |
| 2027 | 109,689 |
| 2028 | (87,228) |
| 2029 | (16,709) |

Actuarial Assumptions

The total pension liability in the July 1, 2024 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

| | |
|----------------------------|------------------------------------|
| Inflation | 2.25% |
| Salary increases | 3.5% to 17.75% including inflation |
| 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 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

KILLDEER PUBLIC SCHOOL DISTRICT NO. 16
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
JUNE 30, 2025

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:

| Asset Class | Target Allocation | Long-Term Expected Real Rate of Return |
|----------------------|--------------------------|---|
| Domestic Equity | 31.90% | 5.40% |
| International Equity | 19.10% | 7.00% |
| Private Equity | 7.00% | 8.50% |
| Global Fixed Income | 23.00% | 2.88% |
| Global Real Assets | 19.00% | 6.10% |

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 6.50%; the municipal bond rate is 3.97%; and the resulting Single Discount Rate is 6.50%.

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 6.50 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 (5.50 percent) or 1-percentage-point higher (7.50 percent) than the current rate:

| | 1% Decrease in Discount Rate 5.50% | Discount Rate 6.50% | 1% Increase in Discount Rate 7.50% |
|---|---------------------------------------|------------------------|---------------------------------------|
| School's proportionate share of the NDPERS net pension liability: | \$ 2,770,581 | \$ 1,960,451 | \$ 1,288,555 |

KILLDEER PUBLIC SCHOOL DISTRICT NO. 16
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
JUNE 30, 2025

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

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.

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

KILLDEER PUBLIC SCHOOL DISTRICT NO. 16
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
JUNE 30, 2025

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.

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

At June 30, 2025, the District reported a liability of \$45,116 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2024 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, 2024, the District's proportion was 0.052214 percent which was a decrease of 0.006701 from its proportion measured as of July 1, 2023.

For the year ended June 30, 2025, the District recognized OPEB expense of \$6,538. At June 30, 2025, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

| | Deferred Outflows of Resources | Deferred Inflows of Resources |
|---|-----------------------------------|----------------------------------|
| Differences between expected and actual economic experience | \$ 557 | \$ 347 |
| Changes in actuarial assumptions | 6,863 | 3,089 |
| Net difference between projected and actual earnings on OPEB plan investments | - | 1,687 |
| Changes in proportion and differences between employer contributions and proportionate share of contributions | 4,806 | 10,610 |
| Employer contributions subsequent to the measurement date | 7,569 | - |
| Total | \$ 19,795 | \$ 15,733 |

\$7,569 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, 2026.

KILLDEER PUBLIC SCHOOL DISTRICT NO. 16
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
JUNE 30, 2025

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 |
|----------------------|---------------------|
| 2026 | \$ (232) |
| 2027 | 1,403 |
| 2028 | (3,318) |
| 2029 | (1,360) |

Actuarial Assumptions

The total OPEB liability in the July 1, 2024 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 | 5.75%, 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, 2024 are summarized in the following table:

| Asset Class | Target Allocation | Long-Term Expected Real Rate of Return |
|-----------------------------|-------------------|---|
| Large Cap Domestic Equities | 33.00% | 4.00% |
| Small Cap Domestic Equities | 6.00% | 6.00% |
| Domestic Fixed Income | 35.00% | 3.29% |
| International Equities | 26.00% | 7.00% |

KILLDEER PUBLIC SCHOOL DISTRICT NO. 16
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
JUNE 30, 2025

Discount Rate

The discount rate used to measure the total OPEB liability was 5.75%. 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.

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, 2024, calculated using the discount rate of 5.75%, 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 (4.75 percent) or 1-percentage-point higher (6.75 percent) than the current rate:

| | 1% Decrease in Discount Rate | Discount Rate | 1% Increase in Discount Rate |
|---|------------------------------|---------------|------------------------------|
| | 4.75% | 5.75% | 6.75% |
| District's proportionate share of the net OPEB liability: | \$ 61,662 | \$ 45,116 | \$ 31,180 |

NOTE 7 DEFINED CONTRIBUTION PLAN

The North Dakota Defined Contribution Retirement Plan was established on January 1, 2000, and is administered in accordance with chapter 54-52.6 of the North Dakota Century Code. As of January 1, 2025, the defined contribution plan will be the retirement plan offered to new public employees who are not peace officers, judges, or Highway Patrol. The administrative costs of the Defined Contribution Plan are funded by forfeitures of non-vested employee contributions and administrative fees charged to individual participant accounts.

Benefits

Benefits are set by statute. Members are entitled to their vested account balance. A participating member is immediately 100% vested in the employee's contributions. A participating member vests in the employer contributions made on the member's behalf as follows:

| | |
|---|-------|
| Upon completion of two years of service | 50 % |
| Upon completion of three years of service | 75 % |
| Upon completion of four years of service | 100 % |

Members may elect to receive their account balance in a lump sum, lump sum direct rollover, or periodic distribution.

KILLDEER PUBLIC SCHOOL DISTRICT NO. 16
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
JUNE 30, 2025

Death and Disability Benefits

Death and disability benefits are set by statute. Upon the death of a participating member or former participating member, the vested account balance of that deceased participant is available to the participant's designated beneficiary(ies). A member who becomes totally and permanently disabled while employed by the State is eligible to receive a distribution of the vested account balance. To qualify under this section, the member must meet the criteria established by the System for being totally disabled.

Contributions

Contributions are set by state statute and are a percentage of covered compensation. The contribution rates are 4% from the employee and 5.26% from the employer. Members will have a one-time lifetime election to increase their contributions an additional 1%, 2%, or 3%, with the employer matching those incremental elections. The District contributed \$854 to the plan as of the year ended June 30, 2025.

NOTE 8 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 (NDIRF), 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 NDIRF for its general insurance coverage. The coverage by NDIRF 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 9 TRANSFERS

The District transferred \$265,989 from the General Fund to the Food Service Fund to cover wages and benefits during the year ended June 30, 2025.

NOTE 10 PURCHASE COMMITMENTS

As of June 30, 2025, The District has entered into contracts totaling approximately \$3,112,587 for services in connection with the elementary school renovation. As of June 30, 2025, \$148,666 has been paid on these contracts.

KILLDEER PUBLIC SCHOOL DISTRICT NO. 16
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
JUNE 30, 2025

NOTE 11 NEW PRONOUNCEMENTS

GASB Statement No. 103, *Financial Reporting Model Improvements*, revises the requirements for management’s discussion and analysis with the goal of making it more readable and understandable, requires unusual or infrequent items to be presented separately, defines operating and nonoperating revenues, includes a new section for noncapital subsidies for proprietary funds’ statement of revenues, expenses and changes in net position, removes the option to disclose major component information in the notes and requires them to be shown individually or in combine financial statements following the fund financial statements and requires budgetary comparisons to be presented as RSI with new columns for variances between original-to-final budget and final budget-to-actual results. This statement is effective for fiscal years beginning after June 15, 2025.

GASB Statement No. 104, *Disclosure of Certain Capital Assets*, establishes requirements for certain types of capital assets to be disclosed separately in the capital assets note. These items include disclosing separately lease assets, intangible right-to-use assets, subscription assets and intangible assets. In addition, additional disclosures will be required for capital assets held for sale. This statement is effective for fiscal years beginning after June 15, 2025. Earlier application is encouraged.

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

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

NOTE 12 CHANGE IN ACCOUNTING PRINCIPLE AND RESTATEMENT OF NET POSITION

The District implemented GASB Statement No. 101, *Compensated Absences*. As a result, beginning net position has been restated to reflect the increase in the accrual for compensated absences as of July 1, 2024.

| | |
|--|---------------------|
| Net Position July 1, 2024 as previously reported | \$37,661,749 |
| Restatement for compensated absences accounting: | <u>(125,332)</u> |
| Net Position July 1, 2024 as restated | <u>\$37,536,417</u> |

NOTE 13 SUBSEQUENT EVENTS

No significant events occurred subsequent to the District’s year end. Subsequent events have been evaluated through January 9, 2026, 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, 2025

| | <u>Original/Final</u> <u>Budget</u> | <u>Actual</u> | <u>Variance with</u> <u>Final Budget</u> |
|------------------------------------|--|---------------------|---|
| Revenue | | | |
| Property Taxes | \$ 4,844,764 | \$ 4,786,872 | \$ (57,892) |
| Oil & gas production taxes | 3,000,000 | 2,817,106 | (182,894) |
| Local aid | - | 707,041 | 707,041 |
| State aid | 769,372 | 986,164 | 216,792 |
| Federal aid | 295,093 | 270,036 | (25,057) |
| Fees and charges | 567,000 | 756,979 | 189,979 |
| Earnings on investments | 200,000 | 317,074 | 117,074 |
| Miscellaneous | 28,000 | 615,939 | 587,939 |
| Total Revenues | <u>9,704,229</u> | <u>11,257,211</u> | <u>1,552,982</u> |
| Expenditures | | | |
| Current | | | |
| Instruction | 6,229,244 | 6,225,046 | (4,198) |
| Instructional staff | 317,775 | 305,974 | (11,801) |
| General administration | 352,160 | 339,127 | (13,033) |
| School administration | 385,994 | 374,746 | (11,248) |
| Business administration | 605,002 | 493,414 | (111,588) |
| Operation and maintenance | 1,161,868 | 1,017,242 | (144,626) |
| Student transportation | 1,177,655 | 695,268 | (482,387) |
| Central support services | 41,450 | 38,719 | (2,731) |
| Other support services | 28,500 | 28,358 | (142) |
| Adult education/community services | 428,464 | 414,034 | (14,430) |
| Student activities | 549,521 | 497,900 | (51,621) |
| Capital outlay | - | 491,134 | 491,134 |
| Total expenditures | <u>11,277,633</u> | <u>10,920,962</u> | <u>(356,671)</u> |
| Net Change in Fund Balance | (1,573,404) | 71,249 | 1,644,653 |
| Fund Balance, Beginning of Year | <u>6,346,862</u> | <u>6,346,862</u> | <u>-</u> |
| Fund Balances, End of Year | <u>\$ 4,773,458</u> | 6,418,111 | <u>\$ 1,644,653</u> |
| Other General Funds: | | | |
| Student Activity Fund | | <u>371,652</u> | |
| Total General Fund | | <u>\$ 6,789,763</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 |
|------------------------------|--------------------------------------|---|--|--|--|
| 2025 | \$ 507,093 | \$ (507,093) | \$ - | \$ 3,977,205 | 12.75% |
| 2024 | 514,314 | (514,314) | - | 4,033,834 | 12.75% |
| 2023 | 500,095 | (500,095) | - | 3,922,308 | 12.75% |
| 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% |

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 |
|------------------------------|--------------------------------------|---|--|--|--|
| 2025 | \$ 142,044 | \$ (142,044) | \$ - | \$ 1,623,559 | 8.75% |
| 2024 | 119,937 | (119,937) | - | 1,446,579 | 8.29% |
| 2023 | 97,383 | (97,383) | - | 1,263,962 | 7.70% |
| 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% |

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 |
|------------------------------|--------------------------------------|---|--|--|--|
| 2025 | \$ 7,569 | \$ (7,569) | \$ - | \$ 663,973 | 1.14% |
| 2024 | 7,087 | (7,087) | - | 621,691 | 1.14% |
| 2023 | 7,020 | (7,020) | - | 615,784 | 1.14% |
| 2022 | 6,862 | (6,862) | - | 601,907 | 1.14% |
| 2021 | 12,289 | (11,842) | 447 | 1,078,012 | 1.14% |
| 2020 | 11,696 | (12,578) | (882) | 1,025,945 | 1.14% |
| 2019 | 11,864 | (11,553) | 311 | 1,040,707 | 1.14% |
| 2018 | 8,828 | (8,505) | 323 | 774,387 | 1.14% |

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 | Proportionate 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 |
|---|--|---|---|---|---|
| 2025 | 0.475607% | \$ 6,693,739 | \$ 4,032,779 | 165.98% | 70.42% |
| 2024 | 0.488749% | 6,858,674 | 3,921,785 | 174.89% | 69.34% |
| 2023 | 0.518280% | 7,546,459 | 4,078,425 | 185.03% | 67.50% |
| 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% |

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 | Proportionate 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 |
|---|--|---|---|---|---|
| 2025 | 0.104187% | \$ 1,960,451 | \$ 1,446,579 | 135.52% | 68.02% |
| 2024 | 0.106882% | 2,060,955 | 1,307,028 | 142.47% | 65.31% |
| 2023 | 0.087500% | 2,520,173 | 1,006,174 | 250.47% | 54.47% |
| 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% |

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

See Notes to the Required Supplementary Information

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 |
|---|---|--|---|--|--|
| 2025 | 0.052214% | \$ 45,116 | \$ 541,308 | 8.33% | 68.35% |
| 2024 | 0.058915% | 58,900 | 592,208 | 9.95% | 62.74% |
| 2023 | 0.054468% | 65,378 | 562,331 | 11.63% | 56.28% |
| 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, 2025

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.

KILLDEER PUBLIC SCHOOL DISTRICT NO. 16
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION - CONTINUED
FOR THE YEAR ENDED JUNE 30, 2025

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.
- 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

In 2023, House Bill 1040 was passed, which closes the Main System to employees newly enrolled into the system on January 1, 2025 and later. The state employer contribution for 2026 and later was changed to be the amount sufficient to fund the Main System on an actuarial basis, with the amortization of the unfunded liability determined on a level percent of payroll basis over a closed period beginning on January 1, 2026 and ending June 30, 2056.

Changes of assumptions

All actuarial assumptions used in the actuarial valuation as of July 1, 2024 were based on an experience review for the period from July 1, 2014 to July 1, 2019, and were adopted for first use commencing with the actuarial valuation as of July 1, 2020. There have been no changes in actuarial assumptions since the previous actuarial valuation as of July 1, 2023.

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, 2023.

Changes of assumptions

All actuarial assumptions used in the actuarial valuation as of July 1, 2024 were based on an experience review for the period from July 1, 2014 to July 1, 2019, and were adopted for first use commencing with the actuarial valuation as of July 1, 2020. There have been no changes in actuarial assumptions since the previous actuarial valuation as of July 1, 2023.

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, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements and have issued our report thereon dated January 9, 2026.

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. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and responses that we consider to be a material weakness and 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 deficiency described in the accompanying schedule of findings and responses as item 2025-002 to be a material weakness.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiency described in the accompanying schedule of findings and responses as item 2025-001 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*.

The District's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the District's responses to the findings identified in our audit and described in the accompanying schedule of findings and responses. 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
GRAND FORKS, NORTH DAKOTA

January 9, 2026

KILLDEER PUBLIC SCHOOL DISTRICT NO. 16
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED JUNE 30, 2025

Finding 2025-001: 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.

Management's Response

The District will implement proper segregation of duties when it becomes feasible.

KILLDEER PUBLIC SCHOOL DISTRICT NO. 16
SCHEDULE OF FINDINGS AND RESPONSES - CONTINUED
FOR THE YEAR ENDED JUNE 30, 2025

Finding 2025-002: 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.

C. Consider Kraus-Anderson Construction's Phase II Parking Lot Project Budget Proposal and Consider Authorizing Advertisement for Bids



| | Phase II East Parking Design Development 12-Jan-26 |
|---|--|
| Construction Year | 2026 |
| Pavement Area | 106,533 |
| Sitework - East Parking Lot | \$1,593,270 |
| GMP Alternates | \$0 |
| Construction Contingency (utilize existing from contract) | Included |
| Sub-Total Construction Costs | \$1,593,270 |
| Asbestos Abatement | \$0 |
| Architect/Engineer | \$68,000 |
| Furnishings, Equipment (FF&E) | \$0 |
| Technology | \$0 |
| Financial/Legal | \$0 |
| Project/Design Contingency | \$0 |
| Total Project Costs | \$1,661,270 |

Alternates:

| | |
|---|------------|
| 1. Alternate #1 - Stamped Colored Concrete at Islands and Sidewalks | \$44,484 |
| 2. Alternate #2 - 6" Concrete Pavement in lieu of gravel at bus parking | \$73,482 |
| 3. Alternate #3 - Concrete Pavement in lieu of Asphalt | \$194,994 |
| 4. Alternate #4 - Finishes in Resource Room | \$7,341 |
| 5. Alternate #5 - Add sign Monument and Dumpster Enclosure | \$169,007 |
| 6. Alternate #6 - Eliminate Concrete infills at islands | (\$99,135) |
| 7. Alternate #7 - Interior Renovations and fascia repairs | \$118,656 |

Client: Killdeer School District
 Architect: ICON Architectural Group
 Location: Killdeer , North Dakota

Killdeer Elementary Updates - Phase II Project
 Sitework approx 2.65 Acres
 Exterior Soffit Repairs
 Interior Renovations approx 5500 sf

Date: January 14 2026
 Project Start: June 1 2026
 Document Date: January 12 2026
 Design Development

| Item Description | QTY | UOM | Gross Unit Price | Gross Total Costs |
|--------------------|----------|-------------|-----------------------|--------------------|
| 01 Site | | SF | | \$1,561,293 |
| 02 Building | | GSF | | \$31,977 |
| Subtotal | 1 | acre | \$1,593,269.99 | \$1,593,270 |

| Rate | Item Description | Cost/GSF | Total |
|------|---|--------------------------|------------------|
| | % Tax | | |
| | % Estimate Mark Up | | |
| | lsum LS Adjustment | | |
| | Subtotal | 1,489,127.35/acre | 1,489,127 |
| | % General Conditions | | |
| | Subtotal | 1,489,127.35/acre | 1,489,127 |
| 0.03 | % Building Permit | 477.98/acre | 478 |
| | Subtotal | 1,489,605.33/acre | 1,489,605 |
| 0.65 | % KA Performance/Payment Bond | 10,356.25/acre | 10,356 |
| | Subtotal | 1,499,961.59/acre | 1,499,962 |
| 0.06 | % KA Builders Risk | 955.96/acre | 956 |
| | Subtotal | 1,500,917.55/acre | 1,500,918 |
| 1.08 | % KA General Liability | 17,207.32/acre | 17,207 |
| | Subtotal | 1,518,124.86/acre | 1,518,125 |
| 1.10 | % Subcontractor Default Insurance | 13,865.51/acre | 13,866 |
| | % Warranty | | |
| | Subtotal | 1,531,990.38/acre | 1,531,990 |
| | % Construction Testing | | |
| | Subtotal | 1,531,990.38/acre | 1,531,990 |
| | % Special Inspection | | |
| | Subtotal | 1,531,990.38/acre | 1,531,990 |
| | % Owner Testing | | |
| | Subtotal | 1,531,990.38/acre | 1,531,990 |
| | % KA Construction Contingency - use existing from Phs I | | |
| | Subtotal | 1,531,990.38/acre | 1,531,990 |
| | % Project Design Progression Contingency | | |
| | Subtotal | 1,531,990.38/acre | 1,531,990 |
| | % Owner Construction Contingency | | |
| | Subtotal | 1,531,990.38/acre | 1,531,990 |
| | % Project Escalation | | |
| | Subtotal | 1,531,990.38/acre | 1,531,990 |



Client: Killdeer School District
Architect: ICON Architectural Group
Location: Killdeer , North Dakota

Killdeer Elementary Updates - Phase II Project
Sitework approx 2.65 Acres
Exterior Soffit Repairs
Interior Renovations approx 5500 sf

Date: January 14 2026
Project Start: June 1 2026
Document Date: January 12 2026
Design Development

| Rate | | Item Description | Cost/GSF | Total |
|-------------|-------------|------------------------|--------------------------|------------------|
| | % | Design Fee | | |
| | | Subtotal | 1,531,990.38/acre | 1,531,990 |
| | % | KA Preconstruction Fee | | |
| 4.00 | % | KA Construction Fee | 61,279.62/acre | 61,280 |
| | | Subtotal | 1,593,269.99/acre | 1,593,270 |
| 1.00 | acre | Total Estimate | 1,593,269.99/acre | 1,593,270 |



Client: Killdeer School District
 Architect: ICON Architectural Group
 Location: Killdeer , North Dakota

Killdeer Elementary Updates - Phase II Project
 Sitework approx 2.65 Acres
 Exterior Soffit Repairs
 Interior Renovations approx 5500 sf

Date: January 14 2026
 Project Start: June 1 2026
 Document Date: January 12 2026
 Design Development

| Item Description | QTY | UOM | Unit Price | Total |
|-----------------------------------|----------|-------------|-----------------------|--------------------|
| EXISTING CONDITIONS | | GSF | | \$126,076 |
| SITWORK/BUILDING EARTHWORK | | GSF | | \$1,060,025 |
| PLUMBING | | GSF | | \$15,000 |
| ELECTRICAL | | GSF | | \$59,400 |
| GENERAL REQUIREMENTS | | GSF | | \$35,000 |
| GENERAL CONDITIONS | | GSF | | \$193,626 |
| Subtotal | 1 | acre | \$1,489,127.35 | \$1,489,127 |

| Rate | Item Description | Cost/GSF | Total |
|------|---|--------------------------|------------------|
| | % Tax | | |
| | % Estimate Mark Up | | |
| | Isun LS Adjustment | | |
| | Subtotal | 1,489,127.35/acre | 1,489,127 |
| | % General Conditions | | |
| | Subtotal | 1,489,127.35/acre | 1,489,127 |
| 0.03 | % Building Permit | 477.98/acre | 478 |
| | Subtotal | 1,489,605.33/acre | 1,489,605 |
| 0.65 | % KA Performance/Payment Bond | 10,356.25/acre | 10,356 |
| | Subtotal | 1,499,961.59/acre | 1,499,962 |
| 0.06 | % KA Builders Risk | 955.96/acre | 956 |
| | Subtotal | 1,500,917.55/acre | 1,500,918 |
| 1.08 | % KA General Liability | 17,207.32/acre | 17,207 |
| | Subtotal | 1,518,124.86/acre | 1,518,125 |
| 1.10 | % Subcontractor Default Insurance | 13,865.51/acre | 13,866 |
| | % Warranty | | |
| | Subtotal | 1,531,990.38/acre | 1,531,990 |
| | % Construction Testing | | |
| | Subtotal | 1,531,990.38/acre | 1,531,990 |
| | % Special Inspection | | |
| | Subtotal | 1,531,990.38/acre | 1,531,990 |
| | % Owner Testing | | |
| | Subtotal | 1,531,990.38/acre | 1,531,990 |
| | % KA Construction Contingency - use existing from Phs I | | |
| | Subtotal | 1,531,990.38/acre | 1,531,990 |
| | % Project Design Progression Contingency | | |
| | Subtotal | 1,531,990.38/acre | 1,531,990 |
| | % Owner Construction Contingency | | |



Client: Killdeer School District
Architect: ICON Architectural Group
Location: Killdeer , North Dakota

Killdeer Elementary Updates - Phase II Project
Sitework approx 2.65 Acres
Exterior Soffit Repairs
Interior Renovations approx 5500 sf

Date: January 14 2026
Project Start: June 1 2026
Document Date: January 12 2026
Design Development

| Rate | Item Description | Cost/GSF | Total |
|------------------|------------------------|--------------------------|------------------|
| | Subtotal | 1,531,990.38/acre | 1,531,990 |
| % | Project Escalation | | |
| | Subtotal | 1,531,990.38/acre | 1,531,990 |
| % | Design Fee | | |
| | Subtotal | 1,531,990.38/acre | 1,531,990 |
| % | KA Preconstruction Fee | | |
| 4.00 % | KA Construction Fee | 61,279.62/acre | 61,280 |
| | Subtotal | 1,593,269.99/acre | 1,593,270 |
| 1.00 acre | Total Estimate | 1,593,269.99/acre | 1,593,270 |



Client: Killdeer School District
 Architect: ICON Architectural Group
 Location: Killdeer , North Dakota

Killdeer Elementary Updates - Phase II Project
 Sitework approx 2.65 Acres
 Exterior Soffit Repairs
 Interior Renovations approx 5500 sf

Date: January 14 2026
 Project Start: June 1 2026
 Document Date: January 12 2026
 Design Development

| Item Description | QTY | UOM | Unit Price | Total |
|-----------------------------|-----|------------|---------------------|--------------------|
| 01 Site | | SF | | \$1,459,127 |
| EXISTING CONDITIONS | | SF | | \$126,076 |
| SITework/BUILDING Earthwork | | SF | | \$1,060,025 |
| ELECTRICAL | | SF | | \$59,400 |
| GENERAL REQUIREMENTS | | SF | | \$20,000 |
| GENERAL CONDITIONS | | SF | | \$193,626 |
| 02 Building | | GSF | | \$30,000 |
| PLUMBING | | GSF | | \$15,000 |
| GENERAL REQUIREMENTS | | GSF | | \$15,000 |
| Subtotal | | | 1 acre ##### | \$1,489,127 |

| Rate | Item Description | Cost/GSF | Total |
|------|-----------------------------------|--------------------------|------------------|
| | % Tax | | |
| | % Estimate Mark Up | | |
| | Isun LS Adjustment | | |
| | Subtotal | 1,489,127.35/acre | 1,489,127 |
| | % General Conditions | | |
| | Subtotal | 1,489,127.35/acre | 1,489,127 |
| 0.03 | % Building Permit | 477.98/acre | 478 |
| | Subtotal | 1,489,605.33/acre | 1,489,605 |
| 0.65 | % KA Performance/Payment Bond | 10,356.25/acre | 10,356 |
| | Subtotal | 1,499,961.59/acre | 1,499,962 |
| 0.06 | % KA Builders Risk | 955.96/acre | 956 |
| | Subtotal | 1,500,917.55/acre | 1,500,918 |
| 1.08 | % KA General Liability | 17,207.32/acre | 17,207 |
| | Subtotal | 1,518,124.86/acre | 1,518,125 |
| 1.10 | % Subcontractor Default Insurance | 13,865.51/acre | 13,866 |
| | % Warranty | | |
| | Subtotal | 1,531,990.38/acre | 1,531,990 |
| | % Construction Testing | | |
| | Subtotal | 1,531,990.38/acre | 1,531,990 |
| | % Special Inspection | | |
| | Subtotal | 1,531,990.38/acre | 1,531,990 |
| | % Owner Testing | | |
| | Subtotal | 1,531,990.38/acre | 1,531,990 |



Client: Killdeer School District
Architect: ICON Architectural Group
Location: Killdeer , North Dakota

Killdeer Elementary Updates - Phase II Project
Sitework approx 2.65 Acres
Exterior Soffit Repairs
Interior Renovations approx 5500 sf

Date: January 14 2026
Project Start: June 1 2026
Document Date: January 12 2026
Design Development

| Rate | | Item Description | Cost/GSF | Total |
|-------------|-------------|---|--------------------------|------------------|
| | % | KA Construction Contingency - use existing from Phs I | | |
| | | Subtotal | 1,531,990.38/acre | 1,531,990 |
| | % | Project Design Progression Contingency | | |
| | | Subtotal | 1,531,990.38/acre | 1,531,990 |
| | % | Owner Construction Contingency | | |
| | | Subtotal | 1,531,990.38/acre | 1,531,990 |
| | % | Project Escalation | | |
| | | Subtotal | 1,531,990.38/acre | 1,531,990 |
| | % | Design Fee | | |
| | | Subtotal | 1,531,990.38/acre | 1,531,990 |
| | % | KA Preconstruction Fee | | |
| 4.00 | % | KA Construction Fee | 61,279.62/acre | 61,280 |
| | | Subtotal | 1,593,269.99/acre | 1,593,270 |
| 1.00 | acre | Total Estimate | 1,593,269.99/acre | 1,593,270 |

Client: Killdeer School District
 Architect: ICON Architectural Group
 Location: Killdeer , North Dakota

Killdeer Elementary Updates - Phase II Project
 Sitework approx 2.65 Acres
 Exterior Soffit Repairs
 Interior Renovations approx 5500 sf

Date: January 14 2026
 Project Start: June 1 2026
 Document Date: January 12 2026
 Design Development

| Row # | Item Description | QTY | UOM | Unit Price | Total |
|-----------|--|-----------|-----------|-------------|------------------|
| 1 | 01 Site | | | | |
| 2 | 01 EC - EXISTING CONDITIONS | | | | |
| 3 | 31 A - Site Clearing & Earthwork | | | | |
| 4 | Demo Curb & Gutter | 451.00 | LF | \$23.00 | \$10,373 |
| 5 | Demo Bit. Paving | 46,393.00 | SF | \$1.50 | \$69,590 |
| 6 | Demo Concrete Paving | 4,874.00 | SF | \$4.60 | \$22,420 |
| 7 | Demo Concrete Walks | 2,922.00 | SF | \$4.60 | \$13,441 |
| 8 | remove fence | 594.00 | LF | \$6.35 | \$3,772 |
| 9 | remove retaining wall | 108.00 | LF | \$60.00 | \$6,480 |
| 10 | Site Clearing & Earthwork Total | | SF | | \$126,076 |
| 11 | EXISTING CONDITIONS Total | | SF | | \$126,076 |
| 12 | 02 SW - SITEWORK/BUILDING EARTHWORK | | | | |
| 13 | 31 A - Site Clearing & Earthwork | | | | |
| 14 | Site Grading | 13,367.00 | SY | \$2.00 | \$26,734 |
| 15 | Export Cut | 1,400.00 | CY | \$20.00 | \$28,000 |
| 16 | imported gravel base | 2,100.00 | CY | \$45.00 | \$94,500 |
| 17 | gravel surfacting | 600.00 | CY | \$45.00 | \$27,000 |
| 18 | Strip, stockpile, and place existing topsoil | 100.00 | CY | \$15.00 | \$1,500 |
| 19 | Strip & salvage gravel | 362.00 | CY | \$10.00 | \$3,620 |
| 20 | import and place topsoil | 120.00 | CY | \$40.00 | \$4,800 |
| 21 | scarify/recompact, and geotextiles | 8,350.00 | SY | \$3.50 | \$29,225 |
| 22 | SWWPPP Measures | 1.00 | EA | \$15,000.00 | \$15,000 |
| 23 | Site Clearing & Earthwork Total | | SF | | \$230,379 |
| 24 | 32 A - Asphalt Paving | | | | |
| 25 | Bit. Paving @ Parking - HD 5" Thick | 5,415.00 | SY | \$55.69 | \$301,561 |
| | Add for aggregate subbase | | | | |
| 26 | Pavement Markings | 1.00 | EA | \$5,500.00 | \$5,500 |
| 27 | handicap signs | 4.00 | EA | \$250.00 | \$1,000 |
| 28 | trench drain | 20.00 | LF | \$100.00 | \$2,000 |
| 29 | Asphalt Paving Total | | SF | | \$310,061 |
| 30 | 32 B - Concrete Paving | | | | |
| 31 | Site Concrete Paving 5" | 10,095.00 | SF | \$15.00 | \$151,425 |
| 32 | Concrete Curb & Gutter - high back | 1,286.00 | LF | \$28.00 | \$36,008 |
| 33 | mountable curb | 236.00 | LF | \$32.00 | \$7,552 |
| 34 | Concrete Sidewalk - 5" Unreinforced | 14,347.00 | SF | \$10.00 | \$143,470 |
| 35 | Concrete Paving Total | | SF | | \$338,455 |
| 36 | 32 D - Fence Package | | | | |
| 37 | Gate system | 2.00 | EA | \$8,165.00 | \$16,330 |
| 38 | Fence Package Total | | SF | | \$16,330 |
| 39 | 32 F - Landscape & Irrigation | | | | |
| 40 | Irrigation Package - Lawns/Turf | 1.00 | LS | \$15,000.00 | \$15,000 |

| Row # | Item Description | QTY | UOM | Unit Price | Total |
|-----------|---|------|-----------|--------------|--------------------|
| 41 | Landscaping Package | 1.00 | LS | \$30,000.00 | \$30,000 |
| 42 | Landscape & Irrigation Total | | SF | | \$45,000 |
| 43 | 32 G - Site Improvement Package | | | | |
| 44 | street signs | 3.00 | EA | \$500.00 | \$1,500 |
| 45 | benches | 4.00 | EA | \$1,250.00 | \$5,000 |
| 46 | sign letters | 4.00 | EA | \$225.00 | \$900 |
| 47 | LED crossing signs | 2.00 | EA | \$1,200.00 | \$2,400 |
| 48 | Site Improvement Package Total | | SF | | \$9,800 |
| 49 | 33 A - Site Utilities Package | | | | |
| 50 | site utilities | 1.00 | LS | \$110,000.00 | \$110,000 |
| 51 | Site Utilities Package Total | | SF | | \$110,000 |
| 52 | SITWORK/BUILDING EARTHWORK Total | | SF | | \$1,060,025 |
| 53 | 15 E - ELECTRICAL | | | | |
| 54 | 26 A - Electrical | | | | |
| 55 | Site Lighting/site electric | 1.00 | EA | \$59,400.00 | \$59,400 |
| 56 | Electrical Total | | SF | | \$59,400 |
| 57 | ELECTRICAL Total | | SF | | \$59,400 |
| 58 | 18 GR - GENERAL REQUIREMENTS | | | | |
| 59 | 01 A - Testing & Inspections | | | | |
| 60 | Special Inspections and Testing | 1.00 | LS | \$20,000.00 | \$20,000 |
| 61 | Testing & Inspections Total | | SF | | \$20,000 |
| 62 | GENERAL REQUIREMENTS Total | | SF | | \$20,000 |
| 63 | 19 GC - GENERAL CONDITIONS | | | | |
| 64 | 84 GC - General Conditions | | | | |
| 65 | Project General Conditions | 1.00 | LS | \$193,626.00 | \$193,626 |
| 66 | General Conditions Total | | SF | | \$193,626 |
| 67 | GENERAL CONDITIONS Total | | SF | | \$193,626 |
| 68 | 01 Site Total | | SF | | \$1,459,127 |

Client: Killdeer School District
 Architect: ICON Architectural Group
 Location: Killdeer , North Dakota

Killdeer Elementary Updates - Phase II Project
 Sitework approx 2.65 Acres
 Exterior Soffit Repairs
 Interior Renovations approx 5500 sf

Date: January 14 2026
 Project Start: June 1 2026
 Document Date: January 12 2026
 Design Development

| Row # | Item Description | QTY | UOM | Unit Price | Total |
|-----------|-------------------------------------|------|------------|-------------|-----------------|
| 70 | 02 Building | | | | |
| 71 | 12 P - PLUMBING | | | | |
| 72 | 22 A - Plumbing | | | | |
| 73 | plumbing - spinkler line set up | 1.00 | LS | \$15,000.00 | \$15,000 |
| 74 | Plumbing Total | | GSF | | \$15,000 |
| 75 | PLUMBING Total | | GSF | | \$15,000 |
| 76 | 18 GR - GENERAL REQUIREMENTS | | | | |
| 77 | 01 G - Field Engineering | | | | |
| 78 | Construction Staking Allowance | 1.00 | LS | \$15,000.00 | \$15,000 |
| 79 | Field Engineering Total | | GSF | | \$15,000 |
| 80 | GENERAL REQUIREMENTS Total | | GSF | | \$15,000 |
| 81 | 02 Building Total | | GSF | | \$30,000 |

Client: Killdeer School District
 Architect: ICON Architectural Group
 Location: Killdeer , North Dakota

Killdeer Elementary Updates - Phase II Project
 Sitework approx 2.65 Acres
 Exterior Soffit Repairs
 Interior Renovations approx 5500 sf

Date: January 14 2026
 Project Start: June 1 2026
 Document Date: January 12 2026
 Design Development

| Row # | Item Description | QTY | UOM | Unit Price | Total |
|-------|------------------|------|-----------|------------|--------------------|
| 83 | Subtotal | 1.00 | acre##### | | \$1,489,127 |
| Rate | Item Description | | | Cost/GSF | Total |

| | | | | | |
|------|----|---|--|--------------------------|------------------|
| | % | Tax | | | |
| | % | Estimate Mark Up | | | |
| | ls | LS Adjustment | | | |
| | | Subtotal | | 1,489,127.35/acre | 1,489,127 |
| | % | General Conditions | | | |
| | | Subtotal | | 1,489,127.35/acre | 1,489,127 |
| 0.03 | % | Building Permit | | 477.98/acre | 478 |
| | | Subtotal | | 1,489,605.33/acre | 1,489,605 |
| 0.65 | % | KA Performance/Payment Bond | | 10,356.25/acre | 10,356 |
| | | Subtotal | | 1,499,961.59/acre | 1,499,962 |
| 0.06 | % | KA Builders Risk | | 955.96/acre | 956 |
| | | Subtotal | | 1,500,917.55/acre | 1,500,918 |
| 1.08 | % | KA General Liability | | 17,207.32/acre | 17,207 |
| | | Subtotal | | 1,518,124.86/acre | 1,518,125 |
| 1.10 | % | Subcontractor Default Insurance | | 13,865.51/acre | 13,866 |
| | % | Warranty | | | |
| | | Subtotal | | 1,531,990.38/acre | 1,531,990 |
| | % | Construction Testing | | | |
| | | Subtotal | | 1,531,990.38/acre | 1,531,990 |
| | % | Special Inspection | | | |
| | | Subtotal | | 1,531,990.38/acre | 1,531,990 |
| | % | Owner Testing | | | |
| | | Subtotal | | 1,531,990.38/acre | 1,531,990 |
| | % | KA Construction Contingency - use existing from Phs I | | | |
| | | Subtotal | | 1,531,990.38/acre | 1,531,990 |
| | % | Project Design Progression Contingency | | | |
| | | Subtotal | | 1,531,990.38/acre | 1,531,990 |
| | % | Owner Construction Contingency | | | |
| | | Subtotal | | 1,531,990.38/acre | 1,531,990 |
| | % | Project Escalation | | | |
| | | Subtotal | | 1,531,990.38/acre | 1,531,990 |
| | % | Design Fee | | | |
| | | Subtotal | | 1,531,990.38/acre | 1,531,990 |
| | % | KA Preconstruction Fee | | | |
| 4.00 | % | KA Construction Fee | | 61,279.62/acre | 61,280 |



Client: Killdeer School District
 Architect: ICON Architectural Group
 Location: Killdeer , North Dakota

Killdeer Elementary Updates - Phase II Project
 Sitework approx 2.65 Acres
 Exterior Soffit Repairs
 Interior Renovations approx 5500 sf

Date: January 14 2026
 Project Start: June 1 2026
 Document Date: January 12 2026
 Design Development

| Rate | Item Description | Cost/GSF | Total |
|------------------|-----------------------|--------------------------|------------------|
| | Subtotal | 1,593,269.99/acre | 1,593,270 |
| 1.00 acre | Total Estimate | 1,593,269.99/acre | 1,593,270 |

D. Consider Additional January Bills

Detail Check Register

Posted; Batch Description CKS 1.13.26-0001; Fund Number 01, 03

| 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> | | |
| Check Number: 1560 | | Check Type: Automatic Payment | | Check Date: 01/13/2026 | Vendor: JOBSERVIC | JOB SERVICE NORTH DAKOTA | Check Total: 1,996.08 |
| 20260113 | 01/13/2026 | POELEM-04242 | NOTICE OF REIMBURSEMENT - R. MCCLELLAN | 01 000 000 000 2310 250 | 1,996.08 | | |
| Check Number: 1561 | | Check Type: Automatic Payment | | Check Date: 01/13/2026 | Vendor: TMS | TIME MANAGEMENT SYSTEMS INC | Check Total: 188.80 |
| 353537 | 01/13/2026 | POELEM-04221 | ATTENDANCE CONTRACT FOR DEC 2025 | 01 000 000 000 2500 430 | 188.80 | | |
| Check Number: 200884 | | Check Type: Check | | Check Date: 01/13/2026 | Vendor: ADVBUS | ADVANCED BUSINESS METHODS | Check Total: 2,650.75 |
| AR2004071 | 01/13/2026 | POELEM-04197 | COPIER SPLIT | 01 000 000 110 1000 610 | 212.06 | | |
| AR2004071 | 01/13/2026 | POELEM-04197 | COPIER SPLIT | 01 000 000 120 1000 611 | 1,219.35 | | |
| AR2004071 | 01/13/2026 | POELEM-04197 | COPIER SPLIT | 01 000 000 130 1000 611 | 397.61 | | |
| AR2004071 | 01/13/2026 | POELEM-04197 | COPIER SPLIT | 01 000 000 140 1000 611 | 821.73 | | |
| Check Number: 200885 | | Check Type: Check | | Check Date: 01/13/2026 | Vendor: AIRGAS | AIRGAS USA, LLC | Check Total: 197.79 |
| 5521388915 | 01/13/2026 | POELEM-04248 | LARGE ARGON | 01 000 000 310 1000 611 | 197.79 | | |
| Check Number: 200886 | | Check Type: Check | | Check Date: 01/13/2026 | Vendor: AJOILFIELD | A&J OIL FIELD SOLUTIONS LLC | Check Total: 22,313.01 |
| 20260113 | 01/13/2026 | POELEM-04196 | OIL CHANGE BUS 414 | 01 000 000 000 2700 671 | 106.50 | | |
| 20260113 | 01/13/2026 | POELEM-04196 | REPAIRS 404,407,414 | 01 000 000 000 2700 673 | 15,856.08 | | |
| 20260113-0001 | 01/13/2026 | POELEM-04214 | SUPPLIES ON BUS 406 | 01 000 000 000 2700 611 | 5.00 | | |
| 20260113-0001 | 01/13/2026 | POELEM-04214 | SUPPLIES FOR BUS 420 | 01 000 000 000 2700 611 | 5.50 | | |
| 20260113-0001 | 01/13/2026 | POELEM-04214 | REPAIRS ON BUS 415 | 01 000 000 000 2700 673 | 747.34 | | |
| 20260113-0001 | 01/13/2026 | POELEM-04214 | REPAIRS ON BUS 406 | 01 000 000 000 2700 673 | 4,956.87 | | |
| 20260113-0001 | 01/13/2026 | POELEM-04214 | REPAIRS ON BUS 420 | 01 000 000 000 2700 673 | 255.00 | | |
| 20260113-0001 | 01/13/2026 | POELEM-04214 | REPAIRS | 01 000 000 000 2700 673 | 73.22 | | |
| 20260113-0001 | 01/13/2026 | POELEM-04214 | REPAIRS ON BUS 406 | 01 000 000 000 2700 673 | 307.50 | | |
| Check Number: 200887 | | Check Type: Check | | Check Date: 01/13/2026 | Vendor: AMAZONCAP | AMAZON CAPITAL SERVICES | Check Total: 8.50 |
| 11FY-DLDY-CW71 | 01/13/2026 | ELEM-03296 | 2026 WALL CALENDAR | 01 000 000 000 2500 690 | 8.50 | | |
| Check Number: 200888 | | Check Type: Check | | Check Date: 01/13/2026 | Vendor: BOSCH | BOSCH LUMBER COMPANY | Check Total: 328.49 |
| 20260113 | 01/13/2026 | POELEM-04220 | WHITE STYLE GUTTER | 01 000 000 000 2600 611 | 137.08 | | |
| 20260113 | 01/13/2026 | POELEM-04220 | FINISH PLYCRYLC WTR IN SAT QT, FINE BLAC | 01 000 000 310 1000 611 | 191.41 | | |
| Check Number: 200889 | | Check Type: Check | | Check Date: 01/13/2026 | Vendor: CITYAIR | CITY AIR MECHANICAL, INC | Check Total: 1,199.19 |
| 50951 | 01/13/2026 | POELEM-04198 | SHOWER REAPIR ON RENTAL UNIT | 03 000 000 000 4210 610 | 240.44 | | |
| 50951 | 01/13/2026 | POELEM-04198 | WATER HEATER ISSUES IN RENTAL UNIT | 03 000 000 000 4210 610 | 338.75 | | |

Detail Check Register

Posted; Batch Description CKS 1.13.26-0001; Fund Number 01, 03

| Checking Account: 1 | | Fund 01 | | | | | |
|----------------------|--------------|-------------------|--|-------------------------|--------------------|-------------------------------|-----------------------|
| Invoice Number | Invoice Date | PO Number | Detail Description | Chart of Account Number | Detail Amount | Check Total: | |
| 50951 | 01/13/2026 | POELEM-04198 | GO THROUGH 3 WATER HEATERS IN THE ELEMEN | 03 000 000 000 4220 435 | 620.00 | | |
| Check Number: 200890 | | Check Type: Check | | Check Date: 01/13/2026 | Vendor: CITYOF | CITY OF KILLDEER | Check Total: 2,140.80 |
| 20260113 | 01/13/2026 | POELEM-04190 | WATER 101 HIGH ST NW | 01 000 000 000 2600 411 | 129.27 | | |
| 20260113 | 01/13/2026 | POELEM-04190 | WATER PORTABLES | 01 000 000 000 2600 411 | 59.69 | | |
| 20260113 | 01/13/2026 | POELEM-04190 | WATER GRADE SCHOOL | 01 000 000 000 2600 411 | 336.53 | | |
| 20260113 | 01/13/2026 | POELEM-04190 | WATER GYM | 01 000 000 000 2600 411 | 57.93 | | |
| 20260113 | 01/13/2026 | POELEM-04190 | WATER 1415 HIGH ST NW | 01 000 000 000 2600 411 | 360.38 | | |
| 20260113 | 01/13/2026 | POELEM-04190 | GARBAGE PORTABLES | 01 000 000 000 2600 421 | 57.00 | | |
| 20260113 | 01/13/2026 | POELEM-04190 | GARBAGE 101 HIGH ST NW | 01 000 000 000 2600 421 | 1,140.00 | | |
| Check Number: 200891 | | Check Type: Check | | Check Date: 01/13/2026 | Vendor: COLE | COLE PAPERS INC. | Check Total: 4,184.45 |
| 20260113 | 01/13/2026 | POELEM-04195 | D BATTERIES, AIR FRESHENER, SPRAY BOTTLE | 01 000 000 000 2600 611 | 323.66 | | |
| 20260113 | 01/13/2026 | POELEM-04195 | ALUMINUM SCOOP | 01 000 000 000 2600 611 | 120.92 | | |
| 20260113 | 01/13/2026 | POELEM-04195 | CAN LINERS, YELLOW CLOSED FLOOR SIGN | 01 000 000 000 2600 611 | 842.82 | | |
| 20260113 | 01/13/2026 | POELEM-04195 | PAPER TOWEL, BATH TISSUE | 01 000 000 000 2600 611 | 1,737.25 | | |
| 20260113 | 01/13/2026 | POELEM-04195 | STANDARD CAPACITY PLEAT | 01 000 000 000 2600 611 | 350.18 | | |
| 20260113 | 01/13/2026 | POELEM-04195 | MEDIUM EXAM GLOVES | 01 000 000 000 2600 611 | 137.92 | | |
| 20260113 | 01/13/2026 | POELEM-04195 | LED T8 LINEAR TUBE 48 IN | 01 000 000 000 2600 611 | 671.70 | | |
| Check Number: 200892 | | Check Type: Check | | Check Date: 01/13/2026 | Vendor: CONSOLTEL | CONSOLIDATED TELECOM INC | Check Total: 2,226.89 |
| 20260113 | 01/13/2026 | POELEM-04228 | PHONE BILL FOR DEC 2025 | 01 000 000 000 2600 531 | 2,226.89 | | |
| Check Number: 200893 | | Check Type: Check | | Check Date: 01/13/2026 | Vendor: CREATLEARN | CREATIVE LEARNING SYSTEMS LLC | Check Total: 2,328.25 |
| IN25-0157 | 01/13/2026 | ELEM-03323 | Ozo-bot evo starter kit collection. | 01 000 000 120 1000 611 | 750.00 | | |
| IN25-0157 | 01/13/2026 | ELEM-03323 | Snap-circuits collection (all grades) | 01 000 000 120 1000 611 | 356.35 | | |
| IN25-0157 | 01/13/2026 | ELEM-03323 | Think fun, Gravity maze (single) | 01 000 000 120 1000 611 | 78.00 | | |
| IN25-0157 | 01/13/2026 | ELEM-03323 | Think fun, Laser Maze kit (3-Pack) | 01 000 000 120 1000 611 | 224.00 | | |
| IN25-0157 | 01/13/2026 | ELEM-03323 | UKIT AI beginner | 01 000 000 120 1000 611 | 919.90 | | |
| Check Number: 200894 | | Check Type: Check | | Check Date: 01/13/2026 | Vendor: DAKOCOMM | DAKOTA COMMERCIAL RUGS | Check Total: 394.50 |
| L16860 | 01/13/2026 | POELEM-04218 | BRUSHES, MATS, MOPS | 01 000 000 000 2600 435 | 242.20 | | |
| L16860 | 01/13/2026 | POELEM-04218 | BRUSHES AND MOPS | 01 000 000 000 2600 435 | 152.30 | | |
| Check Number: 200895 | | Check Type: Check | | Check Date: 01/13/2026 | Vendor: DENNIBRA | BRAD DENNIS | Check Total: 78.00 |
| 20260113 | 01/13/2026 | POELEM-04200 | 1ST SEMESTER 25-26 FAMILY TRANSPORTATION | 01 000 000 000 2700 519 | 78.00 | | |

Detail Check Register

Posted; Batch Description CKS 1.13.26-0001; Fund Number 01, 03

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> |
| 200896 | Check | 01/13/2026 | DOLEJUS | JUSTIN DOLEZAL | 107.80 |
| 20260113 | 01/13/2026 | POELEM-04201 | 1ST SEMESTER 25-26 FAMILY TRANSPORTATION | 01 000 000 000 2700 519 | 107.80 |
| 200897 | Check | 01/13/2026 | DUKADER | DERRICK DUKART | 348.00 |
| 20260113 | 01/13/2026 | POELEM-04202 | 1ST SEMESTER 25-26 FAMILY TRANSPORTATION | 01 000 000 000 2700 519 | 348.00 |
| 200898 | Check | 01/13/2026 | DUTTSAR | SARAH DUTTENHEFNER | 429.30 |
| 20260113 | 01/13/2026 | POELEM-04203 | 1ST SEMESTER 25-26 FAMILY TRANSPORTATION | 01 000 000 000 2700 519 | 429.30 |
| 200899 | Check | 01/13/2026 | ECKROTH | ECKROTH MUSIC INC | 12.60 |
| 5957490 | 01/13/2026 | HS-02218 | mouthpiece cleaner | 01 000 000 140 1000 612 | 12.60 |
| 200900 | Check | 01/13/2026 | FORTE | FORTE | 1,383.09 |
| 89126424 | 01/13/2026 | POELEM-03853 | CLOCK AND SPEAKER REPAIRS | 03 000 000 000 4220 435 | 1,383.09 |
| 200901 | Check | 01/13/2026 | FORUCOMM | FORUM COMMUNICATIONS COMPANY | 100.00 |
| 20260113 | 01/13/2026 | POELEM-04239 | BASKETBALL SHOWCASE AD | 01 000 000 000 2500 540 | 100.00 |
| 200902 | Check | 01/13/2026 | HARRETH | ETHAN HARRIS | 836.00 |
| 20260113 | 01/13/2026 | POELEM-04205 | 1ST SEMESTER 25-26 FAMILY TRANSPORTATION | 01 000 000 000 2700 519 | 836.00 |
| 200903 | Check | 01/13/2026 | HARRITUR | TURNER HARRIS | 749.70 |
| 20260113 | 01/13/2026 | POELEM-04204 | 1ST SEMESTER 25-26 FAMILY TRANSPORTATION | 01 000 000 000 2700 519 | 749.70 |
| 200904 | Check | 01/13/2026 | HEALTHWELL | HEALTH & WELLNESS CHIROPRACTIC | 100.00 |
| 12162025 | 01/13/2026 | POELEM-04217 | DOT EXAM-K.KLEEMAN | 01 000 000 000 2700 390 | 100.00 |
| 200905 | Check | 01/13/2026 | HINRICHS | HINRICHS SUPER VALU | 601.44 |
| 20260113 | 01/13/2026 | POELEM-04236 | CLASS SUPPLIES | 01 000 000 255 1000 611 | 26.10 |
| 20260113 | 01/13/2026 | POELEM-04236 | AG SUPPLIES | 01 000 000 310 1000 611 | 41.83 |
| 20260113 | 01/13/2026 | POELEM-04236 | FACS SUPPLIES | 01 000 000 340 1000 611 | 533.51 |

Detail Check Register

Posted; Batch Description CKS 1.13.26-0001; Fund Number 01, 03

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> |
| 200906 | Check | 01/13/2026 | HUPPEEMI | EMILY HUPP | 120.80 |
| 20260113 | 01/13/2026 | POELEM-04206 | 1ST SEMESTER 25-26 FAMILY TRANSPORTATION | 01 000 000 000 2700 519 | 120.80 |
| 200907 | Check | 01/13/2026 | ICON | ICON ARCHITECTURAL GROUP | 12,187.51 |
| 20250478 | 01/13/2026 | POELEM-04224 | design development pase 2 | 03 000 000 000 4220 435 | 12,187.51 |
| 200908 | Check | 01/13/2026 | ISOLVED | ISOLVED INC. | 60.00 |
| 1150390991 | 01/13/2026 | POELEM-04194 | OPEN ENROLLMENT MAILINGS : CORE SERVICE | 01 000 000 000 2500 330 | 60.00 |
| 200909 | Check | 01/13/2026 | JOHNERI | ERIK JOHNSON | 36.00 |
| 20260113 | 01/13/2026 | POELEM-04213 | CTE TRAVEL REIMBURSEMENT - DEC 2025 | 01 000 000 310 1000 580 | 36.00 |
| 200910 | Check | 01/13/2026 | KILLDEWRES | KILLDEER WRESTLING CLUB | 1,806.00 |
| 20260113 | 01/13/2026 | POELEM-04245 | MINOT WRESTLING HOTEL REIMBURSED BACK TO | 01 000 000 420 3400 890 | 1,806.00 |
| 200911 | Check | 01/13/2026 | KRUEGRE | GREG KRUEGER | 62.00 |
| 20260113 | 01/13/2026 | POELEM-04207 | 1ST SEMESTER 25-26 FAMILY TRANSPORTATION | 01 000 000 000 2700 519 | 62.00 |
| 200912 | Check | 01/13/2026 | LEIEDAV | DAVID LEIER | 22.00 |
| 20260113 | 01/13/2026 | POELEM-04212 | CTE TRAVEL REIMBURSEMENT - DEC 2025 | 01 000 000 310 1000 580 | 22.00 |
| 200913 | Check | 01/13/2026 | MDU | MONTANA DAKOTA UTILITIES CO. | 26,022.45 |
| 20260113 | 01/13/2026 | POELEM-04244 | ELEC 1415 HIGH ST NW | 01 000 000 000 2600 621 | 5,809.91 |
| 20260113 | 01/13/2026 | POELEM-04244 | ELEC 101 HIGH ST NW | 01 000 000 000 2600 621 | 8,692.29 |
| 20260113 | 01/13/2026 | POELEM-04244 | ELEC PORTABLES | 01 000 000 000 2600 621 | 1,344.11 |
| 20260113 | 01/13/2026 | POELEM-04244 | ELEC HEATER PLUGINS | 01 000 000 000 2600 621 | 17.03 |
| 20260113 | 01/13/2026 | POELEM-04244 | ELEC ATHLETIC FIELD | 01 000 000 000 2600 621 | 43.08 |
| 20260113 | 01/13/2026 | POELEM-04244 | GAS 101 HIGH ST NW | 01 000 000 000 2600 622 | 3,239.06 |
| 20260113 | 01/13/2026 | POELEM-04244 | GAS 1415 HIGH ST NW | 01 000 000 000 2600 622 | 6,721.15 |
| 20260113 | 01/13/2026 | POELEM-04244 | GAS 1415 HIGH ST (GEN) | 01 000 000 000 2600 622 | 155.82 |
| 200914 | Check | 01/13/2026 | MENARDSDIC | MENARDS DICKINSON | 251.99 |
| | | | | | |

Detail Check Register

Posted; Batch Description CKS 1.13.26-0001; Fund Number 01, 03

| 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> | <u>Check Total:</u> |
| 20260113 | 01/13/2026 | POELEM-04243 | ANTIFREEZE | 01 000 000 000 2700 611 | 93.84 | |
| 20260113 | 01/13/2026 | POELEM-04243 | WINDSHIELD DE-ICER | 01 000 000 000 2700 611 | 43.68 | |
| Check Number: 200926 | Check Type: Check | Check Date: 01/13/2026 | Vendor: PREBLE | PREBLE MEDICAL SERVICES, INC. | Check Total: | 460.00 |
| 10364 | 01/13/2026 | POELEM-04225 | DOT DRUG TEST, T. BINSTOCK, V.CARNEY, G. | 01 000 000 000 2700 390 | 460.00 | |
| Check Number: 200927 | Check Type: Check | Check Date: 01/13/2026 | Vendor: QUADIENT | QUADIENT LEASING USA, INC | Check Total: | 299.13 |
| 20260113 | 01/13/2026 | POELEM-04250 | COVERAGE PERIOD 2/2/26-5/1/26 | 01 000 000 000 2500 431 | 299.13 | |
| Check Number: 200928 | Check Type: Check | Check Date: 01/13/2026 | Vendor: QUADIENT2 | QUADIENT FINANCE USA, INC. | Check Total: | 500.00 |
| 20260113 | 01/13/2026 | POELEM-04249 | POSTAGE | 01 000 000 000 2500 431 | 500.00 | |
| Check Number: 200929 | Check Type: Check | Check Date: 01/13/2026 | Vendor: ROBSCLA | CLAY ROBSON | Check Total: | 94.20 |
| 20260113 | 01/13/2026 | POELEM-04209 | 1ST SEMESTER 25-26 FAMILY TRANSPORTATION | 01 000 000 000 2700 519 | 94.20 | |
| Check Number: 200930 | Check Type: Check | Check Date: 01/13/2026 | Vendor: ROSETTA | ROSETTA STONE LLC | Check Total: | 2,045.00 |
| RS562177 | 01/13/2026 | HS-02175 | Rosetta Stone for School and one PD Sess | 01 000 000 140 1000 670 | 1,350.00 | |
| RS562177 | 01/13/2026 | HS-02175 | Rosetta Stone for Schools PD | 01 000 000 140 1000 670 | 695.00 | |
| Check Number: 200931 | Check Type: Check | Check Date: 01/13/2026 | Vendor: SCHAMARK | MARK SCHAPER | Check Total: | 445.20 |
| 20260113 | 01/13/2026 | POELEM-04210 | 1ST SEMESTER 25-26 FAMILY TRANSPORTATION | 01 000 000 000 2700 519 | 445.20 | |
| Check Number: 200932 | Check Type: Check | Check Date: 01/13/2026 | Vendor: SCHEJOE | JOE SCHESSLER | Check Total: | 1,203.50 |
| 20260113 | 01/13/2026 | POELEM-04211 | 1ST SEMESTER 25-26 FAMILY TRANSPORTATION | 01 000 000 000 2700 519 | 1,203.50 | |
| Check Number: 200933 | Check Type: Check | Check Date: 01/13/2026 | Vendor: SCHOOL | SCHOOL SPECIALTY, LLC | Check Total: | 111.50 |
| 208136649896 | 01/13/2026 | 2025-0094 | GSC SUPPORT RING STAND AND RINGS | 01 000 000 310 1000 611 | 24.02 | |
| 308104832152 | 01/13/2026 | 2025-0095 | INDEX CARDS, PENCILS, METER STICKS | 01 000 000 255 1000 611 | 87.48 | |
| Check Number: 200934 | Check Type: Check | Check Date: 01/13/2026 | Vendor: SIMMJEF | JEFF SIMMONS | Check Total: | 117.95 |
| 20260113 | 01/13/2026 | ELEM-03342 | Reimbursement for Diesel purchased for w | 01 000 000 000 2700 580 | 117.95 | |
| Check Number: 200935 | Check Type: Check | Check Date: 01/13/2026 | Vendor: SMART | SMART COMPUTERS | Check Total: | 7,494.00 |
| | | | | | | |

Detail Check Register

Posted; Batch Description CKS 1.13.26-0001; Fund Number 01, 03

| 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> | |
| 17-50839 | 01/13/2026 | POELEM-04227 | MONTHLY BILLING FOR FEB 2026 | 01 000 000 000 2225 490 | 7,494.00 | |
| Check Number: 200936 | Check Type: Check | Check Date: 01/13/2026 | Vendor: VANNERICK | RICK VANNETT | Check Total: | 370.00 |
| 20260113 | 01/13/2026 | HS-02282 | Reimbursement for meals on National FFA | 01 000 000 310 1000 580 | 370.00 | |
| Check Number: 200937 | Check Type: Check | Check Date: 01/13/2026 | Vendor: VERIZON | VERIZON BUSINESS | Check Total: | 200.20 |
| 20260113 | 01/13/2026 | POELEM-04241 | BUS TABLETS FOR DEC 2025 | 01 000 000 000 2700 530 | 200.20 | |
| Check Number: 200938 | Check Type: Check | Check Date: 01/13/2026 | Vendor: VIKINGAUTO | VIKING AUTOMATIC SPRINKLER COMPANY | Check Total: | 560.00 |
| 1025-F463125 | 01/13/2026 | POELEM-04247 | 12/4/25 MAINTENANCE IS 100% COMPLETE. FO | 01 000 000 000 2600 431 | 560.00 | |
| Check Number: 200939 | Check Type: Check | Check Date: 01/13/2026 | Vendor: WALLAJEN | JENNI WALLACE | Check Total: | 62.78 |
| 20260113 | 01/13/2026 | HS-02288 | Syrups from the Wurst Shop | 01 000 000 000 2310 290 | 24.00 | |
| 20260113 | 01/13/2026 | HS-02288 | Tea from Cashwise | 01 000 000 000 2310 290 | 28.83 | |
| 20260113 | 01/13/2026 | HS-02288 | Syrup from Salt Kitchen | 01 000 000 000 2310 290 | 9.95 | |
| Check Number: 200940 | Check Type: Check | Check Date: 01/13/2026 | Vendor: WESTCHOICE | WESTERN CHOICE COOPERATIVE | Check Total: | 9,688.61 |
| 20260113 | 01/13/2026 | POELEM-04237 | SNOW PUCHER, TARP STRAP | 01 000 000 000 2600 611 | 159.07 | |
| 20260113 | 01/13/2026 | POELEM-04237 | MAINT GAS | 01 000 000 000 2600 626 | 49.69 | |
| 20260113 | 01/13/2026 | POELEM-04237 | MAINT. DIESEL | 01 000 000 000 2600 627 | 185.23 | |
| 20260113 | 01/13/2026 | POELEM-04237 | EXTENSION CORD, WINDSHIEL WASH REPEL AND | 01 000 000 000 2700 611 | 251.93 | |
| 20260113 | 01/13/2026 | POELEM-04237 | TRANSPORTATION DIESEL | 01 000 000 000 2700 627 | 315.04 | |
| 20260113 | 01/13/2026 | POELEM-04237 | PIZZA FOR 6TH GRADE CLASS | 01 000 000 120 1000 611 | 182.00 | |
| 20260113 | 01/13/2026 | POELEM-04237 | USA FLAG FOR CLASSROOM | 01 000 000 140 1000 611 | 1.99 | |
| 20260113 | 01/13/2026 | POELEM-04237 | TORCH PENCILS, PROPANE TANK, GRINDER WHE | 01 000 000 310 1000 611 | 102.37 | |
| 20260113-0001 | 01/13/2026 | POELEM-04238 | SUPPLIES | 01 000 000 000 2700 611 | 23.85 | |
| 20260113-0001 | 01/13/2026 | POELEM-04238 | TRANSPORTATION GAS | 01 000 000 000 2700 626 | 434.89 | |
| 20260113-0001 | 01/13/2026 | POELEM-04238 | TRANSPORTATION DIESEL | 01 000 000 000 2700 627 | 7,982.55 | |
| Check Number: 200941 | Check Type: Check | Check Date: 01/13/2026 | Vendor: WESTHEATIN | WESTERN HEATING & AIR LLC | Check Total: | 522.85 |
| 000197 | 01/13/2026 | POELEM-04240 | CHARGED UP TWO DOOR FREEZER TO LOSS OF R | 01 000 000 000 2600 450 | 522.85 | |
| Check Number: 200942 | Check Type: Check | Check Date: 01/13/2026 | Vendor: WESTRI | WEST RIVER STUDENT SERVICES | Check Total: | 36,442.39 |
| 20260113 | 01/13/2026 | POELEM-04229 | SPRING 2026 FAIR SHARE | 01 000 000 200 2900 320 | 12,308.00 | |

Detail Check Register

Posted; Batch Description CKS 1.13.26-0001; Fund Number 01, 03

| 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> | |
| 20260113 | 01/13/2026 | POELEM-04229 | SPRING 2026 BUILDING FUND | 01 000 000 200 2900 320 | 1,823.00 | |
| 20260113-0001 | 01/13/2026 | POELEM-04230 | DEC 2025 OCCUPATIONAL THERAPY SERVOCES (| 01 000 000 255 1000 430 | 3,061.00 | |
| 20260113-0001 | 01/13/2026 | POELEM-04230 | LEASED CAR | 01 000 000 255 1000 580 | 60.50 | |
| 20260113-0001 | 01/13/2026 | POELEM-04230 | GAS | 01 000 000 255 1000 580 | 126.58 | |
| 20260113-0001 | 01/13/2026 | POELEM-04230 | CAR MAINTENANCE | 01 000 000 255 1000 580 | 39.50 | |
| 20260113-0001 | 01/13/2026 | POELEM-04230 | SUPPLIES | 01 000 000 255 1000 611 | 5.12 | |
| 20260113-0002 | 01/13/2026 | POELEM-04231 | DEC 2025 TEACHER OF THE HEARING IMPAIRED | 01 000 000 255 1000 430 | 706.00 | |
| 20260113-0002 | 01/13/2026 | POELEM-04231 | LEASED CAR | 01 000 000 255 1000 580 | 31.00 | |
| 20260113-0002 | 01/13/2026 | POELEM-04231 | CAR MAINTENANCE | 01 000 000 255 1000 580 | 14.90 | |
| 20260113-0003 | 01/13/2026 | POELEM-04232 | DEC 2025 SPEECH SERVICES (JESSICA BUCKMA | 01 000 000 255 1000 430 | 12,064.56 | |
| 20260113-0003 | 01/13/2026 | POELEM-04232 | DEC 2025 SPEECH PARA SERVICES (BECKY BIN | 01 000 000 255 1000 430 | 5,720.78 | |
| 20260113-0003 | 01/13/2026 | POELEM-04232 | GAS | 01 000 000 255 1000 580 | 97.38 | |
| 20260113-0003 | 01/13/2026 | POELEM-04232 | GAS | 01 000 000 255 1000 580 | 106.07 | |
| 20260113-0003 | 01/13/2026 | POELEM-04232 | ASHA SUES | 01 000 000 255 1000 810 | 278.00 | |
| Check Number: 200943 | Check Type: Check | Check Date: 01/13/2026 | Vendor: WHELBRI | BRITTANY WHEELING | Check Total: | 46.60 |
| 20260113 | 01/13/2026 | ELEM-03246 | Tablecloth | 01 000 000 120 1000 611 | 46.60 | |

*Denotes Expensed Invoice Item

Checking Account ID: 1

Total without Voids: 148,965.26

E. Consider 2026-2027 Capital Outlay Budget

Capital Outlay Budget 2026-2027

| Building | Description | Estimate |
|------------------------|--------------------------------------|-----------------------|
| Elementary | Elem Renovation Phase II Parking Lot | \$1,550,000.00 |
| Elementary | Floor reconditioning | \$ 10,000.00 |
| High School | Floor reconditioning | \$ 16,000.00 |
| High school | Parking Lot Repainting | \$ 12,000.00 |
| Hhigh Priority | | |
| Elementary | Gym Roof - Flashing | \$ 19,500.00 |
| Elementary | Down Spout Damage | \$ 780.00 |
| Elementary | Control Joints | \$ 2,600.00 |
| Elementary | Exterior Entrance | \$ 7,150.00 |
| Medium Priority | | |
| Elementary | Water Heater | \$ 4,875.00 |
| Elementary | Refrigerator | \$ 1,040.00 |
| Elementary | Entryway Brick - Moisture Damage | \$ 9,750.00 |
| | | |
| | Subtotal | \$1,633,695.00 |
| | | |

F. Consider the 4-Day School Week Application



RECONFIGURATION OF INSTRUCTIONAL DAYS – FOUR DAY SCHOOL WEEK

NORTH DAKOTA DEPARTMENT OF PUBLIC INSTRUCTION
SCHOOL APPROVAL & OPPORTUNITY
SFN 58170 (1/2019)

North Dakota Century Code (NDCC) [15.1-06-05](#) – Reconfiguration of Instructional Days – Four Day School Week. A district/school may apply to the superintendent of public instruction for permission to reconfigure the number of instructional days required by section [15.1-06-04](#). North Dakota Administrative Code (NDAC) [67-15-02-02](#) states that upon approval by the superintendent, any school/district may reconfigure the number of school days if the reconfiguration complies with this chapter and NDCC sections [15.1-21-03](#), [15.1-21-04](#), and [15.1-06-03](#).

Due date – Prior to the school year for which the reconfigured school calendar is being sought:

- *Initial applications must be received by **March 1***
- *Extended applications must be received by **July 1***

| |
|--|
| Please Check One <input type="checkbox"/> Initial Application - 1 school year only (Complete all sections except Questions 9a and 9b) <input type="checkbox"/> Initial Extension - 1 additional year (Complete the demographic information and Questions 9a and 9b) <input type="checkbox"/> Additional Extension - 5 additional years (Complete the demographic information and Questions 9a and 9b) |
|--|

Demographic information – found in the [Educational Directory](#), Section D

| | | | |
|----------------------|------------------|------------|----------------|
| District/School Name | County Number | LEA Number | School Number |
| Mailing Address | City | State | ZIP Code |
| Administrator | Telephone Number | Date | School Year(s) |
| E-Mail Address | | | |

| |
|---|
| <p>1. List the goals and objectives of the district/school for this calendar reconfiguration proposal.</p> <p>The reconfiguration proposal must include: (1) encourages innovation; (2) provides improved educational opportunities or enhanced academic opportunities for students; (3) provides greater flexibility in the use of the school by current students; (4) provides for greater flexibility in the use of the school by individuals or groups other than current students; OR (5) has the potential to result in significant cost savings for the district/school (NDCC 15.1-06-05).</p> |
| <p>2. Provide documentation of community input into the proposed reconfiguration, including written correspondence on the subject, summaries of oral contacts, and a summary of any discussions at public meetings or hearings.</p> |
| <p>3. Provide a cost-benefit study, including potential for savings in transportation and energy costs.</p> |
| <p>4. Include the number of hours of instructional time for the most recent school year completed prior to the application.</p> |

| |
|--|
| 5a. Under the proposed reconfiguration, how many hours of instruction would be provided for elementary students? Provide a class schedule for each grade level. [Note: The instructional time for elementary students under the proposed reconfiguration must be not less than nine hundred fifty-one and one-half hours for the school year.] |
| 5b. Under the proposed reconfiguration, how many hours of instruction would be provided for secondary students? Provide a class schedule for each grade level. [Note: The instructional time for secondary students under the proposed reconfiguration must not be less than one thousand thirty-eight hours of instructional time for the school year.] |
| 6. Provide a contingency plan on how the district/school will provide for makeup days and allowances for storms and other school closings. |
| 7. Provide a professional development plan and explain how the district will provide for professional development as a result of this calendar reconfiguration proposal. |

Evaluation Plan - Explain specific plans to evaluate topics in Section 8. Attach additional pages if more space is needed

| |
|-------------------------------------|
| 8a. Student Performance |
| 8b. Student Use of Facilities |
| 8c. Community Use of Facilities |
| 8d. Success Rate of Any Innovations |

| |
|--|
| 8e. The change in educational/academic opportunities for students. |
| 8f. Any significant cost-savings resulting from the proposed waiver. Compare present costs of the district/school and proposed reductions in the costs. [Note: The difference between present and proposed costs will be considered significant if the present costs are expected to exceed proposed costs by \$40 per student.] |

Due date: *A request for extension must be received prior to July 1 of the year after the school year in which the reconfiguration was implemented.*

| |
|---|
| <p>9a. If you are requesting an extension of a waiver granted previously under NDCC 15.1-06-05, provide evidence that (1) the district/school followed the reconfiguration plan as approved by the State Superintendent, (2) the requisite number of instructional hours for elementary and high school students has been delivered, (3) the instructional hours during the reconfigured school year were at least equal to the instructional hours in the prior year.</p> <p>The reconfiguration, requisite hours for elementary and high school students, and the equal instructional hours are evidenced in the enclosed middle and high school schedules.</p> |
| <p>9b. In addition, provide evidence that (1) innovation occurred in the school, (2) enhanced academic or educational opportunities were provided to students, (3) there was greater flexibility in the use of school facilities by students, non-students, or organizations, or (4) the school had substantial financial savings as a result of the reconfiguration. [Note: A reconfiguration may also be granted if a school demonstrates that the program has not resulted in a negative outcome in any of the preceding four criteria and that more time is needed to assure a sufficient evaluation period].</p> |

| | |
|-----------------------------|------|
| Administrator Signature | Date |
| Board Chairperson Signature | Date |

For Department Use Only

| | | |
|---|-------------------------------|-----------------------------|
| Date Reconfiguration Application Received | Date Reconfiguration Approved | Date Reconfiguration Denied |
|---|-------------------------------|-----------------------------|

RETURN TO:
 Department of Public Instruction
 School Approval & Opportunity
 600 East Boulevard Ave., Dept. 201
 Bismarck, ND 58505-0440

G. Consider Resolution for Record Destruction

EXHIBIT

ABCD-E2 - RESOLUTION FOR RECORD DESTRUCTION

The Board of the Killdeer Public School District hereby authorizes the Business Manager to destroy the following records using the method of destruction outlined in ABCD-E1, Record Retention Schedule.

| Type of Document* | From Date | To Date |
|--|--------------|---------------|
| | | |
| General Fund Records | July 1, 2018 | June 30, 2019 |
| See Page 2 for a complete listing of documents | | |
| | | |
| Hot Lunch Records | July 1, 2018 | June 30, 2019 |
| See Page 2 for a complete listing of documents | | |
| | | |
| Student Activity Records | July 1, 2018 | June 30, 2019 |
| See Page 2 for a complete listing of documents | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |

These records shall be destroyed by the method listed on Exhibit ABCD-E1.

Approved this _____ day of _____.

Board President

Business Manager

*See next page for suggestions for the types of documents and reports.

EXHIBIT

| Types of Documents and Reports |
|--|
| Accounts Payable |
| Accounts Receivable |
| Audit Reports |
| Bank Records |
| Benefit Records Excluding Leaves |
| Budget Records |
| Construction Bonds |
| Election Records |
| Employment Contracts and Rehiring Forms |
| Employment History |
| End of Fiscal Year Fixed Asset Inventory |
| Federal Grant Records |
| Financial Records |
| Hiring |
| Home Schooled Student Records |
| Insurance & Surety Bonds |
| Leave Records |
| Licenses & Academic Records |
| Medical, Drug Testing, and WSI Records |
| Meeting Records |
| Operational Documents & Agreements |
| Payroll Records |
| Performance Records |
| Policy Documents |
| Purchasing and P-Card Records |
| School Nutrition Program |
| Separation and Unemployment Records |
| Special Education Student Records |
| Student Records |
| Training Records |

H. Consider Policy ACF-Whistleblower

**ACF - WHISTLEBLOWER PROTECTIONS POLICY:
PROHIBITION AGAINST RETALIATION**

Protections: Employees

The Killdeer School District prohibits and will not tolerate any form of reprisal, retaliation, or discrimination (including, but not limited to: discharge, discipline, threats, or penalizing compensation, work conditions, location, or privileges of employment) against any employee because s/he:

1. In good faith, made or intends to make a report that the School Board, school employee, or an entity/person with whom the District has a business relationship has violated federal, state, or local law/ administrative rules or school district policy through practice, policy, act, or omission;
2. Participates in a Killdeer Public Schools-related investigation, hearing, or inquiry; or
3. Refused to carry out a directive that the employee believes is a violation of state or federal law, rule, or regulation or poses a substantial or specific danger to public health and safety provided the employee has an objective basis for that belief and informs the employer that the directive is being refused for that reason.

Protections: False Claims Act (FCA)

The District shall comply with the FCA and prohibits any district employee, contractor, or other district agent from knowingly submitting or causing the submission of a false or fraudulent claim to the federal government in the district's name. The District will not tolerate any form of reprisal, retaliation, or discrimination (including, but not limited to: discharge, discipline, threats, or penalizing compensation, work conditions, location, or privileges of employment) against any employee, contractor, district agent, student, or community member because s/he filed a complaint in good faith under FCA against the District and/or any of its employees, contractors, or agents.

Protections: Students and Community Members

The District will not tolerate any form of reprisal, retaliation, or discrimination against a student and/or community member because s/he, in good faith, filed a complaint against the District (or a district employee, contractor, or agent) under district policy or when authorized by law. Furthermore, the District will not tolerate any form of reprisal, retaliation, or discrimination against a student and/or community member because s/he participates in a district-related investigation, hearing, or inquiry.

Grievance Procedure

Anyone covered by the above protections who reasonably believes that this policy has been violated by a district employee, contractor, or other authorized district agent may file a grievance in accordance with the district's applicable complaint or grievance policy. In the absence of policy, or if policy is not applicable given the nature of the grievance, the individual should report to the Superintendent who shall investigate. If a grievance under this policy concerns the Superintendent, Business Manager, or a school board member, the complainant should report to the Board President or Board Vice President (if the report concerns the Board President) who shall investigate.

COGNIA

Grievances not otherwise covered by deadlines in the applicable district policy must be reported within 180 calendar days unless state or federal law specifies otherwise.¹ Failure to timely present the grievance shall be deemed a waiver of the grievance. Investigations of grievances filed under this policy shall be completed within 60 days unless the investigator documents in writing reasonable cause for extending this investigation deadline. Upon completion of the investigation, the investigator shall issue his/her findings to the complainant in a written report.

Complainants may also report grievances under this policy to the state agency with jurisdiction over the subject of the grievance (e.g., ND Department of Labor or ND Department of Public Instruction), the appropriate federal agency², and/or, if applicable, law enforcement.

If necessary, the Superintendent or the Board President/Vice President may take reasonable steps to protect the complainant from retaliation during and/or after the investigation. Reports of suspected employee impropriety under this policy shall be treated as confidential to the extent permitted by state law on administrative investigations of school personnel. All individuals involved in an investigation shall be advised to keep information about the investigation confidential and should be advised of the protections contained in this policy.

Policy Violation Consequences

Any employee, district contractor, district agent, or student who is found to have engaged in any of the prohibitions contained in this policy may be subject to disciplinary action including, but not limited to, dismissal or expulsion in accordance with applicable policy and law.

Prohibition of False Claims

The District may take appropriate disciplinary action against a district employee, contractor, and/or other district agent and/or may take legal action against anyone who knowingly files a false claim of reprisal, retaliation, or discrimination under this policy.

Notice of Policy

Each employee, contractor, volunteer, school board member, and student should receive a copy of this policy and should sign a statement verifying his/her receipt and understanding of this policy.

End of Killdeer School District #16 Policy ACF.....Amended: 02/23/16

¹ FCA has a three year statute of limitations.

² State and federal agencies may have reporting deadlines in place after which the grievance may be denied.

ACF - WHISTLEBLOWER PROTECTIONS POLICY: PROHIBITION AGAINST RETALIATION

Protections: Employees

The **[Name of District]** School District prohibits and will not tolerate any form of reprisal, retaliation, or discrimination (including, but not limited to: discharge, discipline, threats, or penalizing compensation, work conditions, location, or privileges of employment) against any employee because s/he:

1. In good faith, made or intends to make a report that the School Board, school employee, or an entity/person with whom the District has a business relationship has violated federal, state, or local law/administrative rules or school district policy through practice, policy, act, or omission;
2. Participates in a **[Name of District]**-related investigation, hearing, or inquiry; or
3. Refused to carry out a directive that the employee believes is a violation of local, state, or federal law, rule, or regulation or poses a substantial or specific danger to public health and safety provided the employee has an objective basis for that belief and informs the employer that the directive is being refused for that reason.

Protections: False Claims Act (FCA)

The District shall comply with the federal FCA and prohibits any District employee, contractor, or other District agent from knowingly submitting or causing the submission of a false or fraudulent claim to the federal government in the District's name. The District will not tolerate any form of reprisal, retaliation, or discrimination (including, but not limited to: discharge, discipline, threats, or penalizing compensation, work conditions, location, or privileges of employment) against any employee, contractor, District agent, student, **[OPTION 1: or community member] [OPTION 2: or the complainant's immediate family members (defined as: {define})]** because s/he filed a complaint in good faith under the FCA against the District and/or any of its employees, contractors, or agents.

Protections: Students & Community Members

The District will not tolerate any form of reprisal, retaliation, or discrimination against a student and/or community member because s/he, in good faith, filed a complaint against the District (or a District employee, contractor, or agent) under District policy or when authorized by law. Furthermore, the District will not tolerate any form of reprisal, retaliation, or discrimination against a student and/or community member because s/he participates in a District-related investigation, hearing, or inquiry.

Grievance Procedure

Anyone covered by the above protections who reasonably believes this policy has been violated by a District employee, contractor, or other authorized District agent may file a complaint or grievance in accordance with the District's applicable complaint or grievance policy (including, but not limited to: complaints about personnel and patron complaints). In the absence of policy, or if policy is not applicable given the nature of the complaint or grievance, the individual should report to the lowest possible level of administrative authority. If the complaint cannot be satisfactorily resolved at that level, the complaint shall be directed to the Superintendent or designee who shall investigate. Board members shall refer individual complaints or grievances to the Superintendent or designee, whereupon established procedures will be followed. If a grievance under this policy concerns the Superintendent, Business Manager, or a school board member, the complainant should report to the Board President or Board Vice President (if the report concerns the Board President) who shall investigate. **[OPTION: If the grievance concerns the entire school board, it should be filed with the County Superintendent for investigation.]**

Complaints or grievances not otherwise covered by deadlines in the applicable district policy must be reported within 180 calendar days unless state or federal law specifies otherwise.[1] Failure to timely present the complaint or grievance shall be deemed a waiver of the complaint or grievance. Investigations of complaints or grievances filed under this policy shall be completed within 60 days unless the investigator documents in writing reasonable cause for extending this investigation deadline. Upon completion of the investigation, the investigator shall issue his/her findings to the complainant in a written report.

Complainants may also report complaints or grievances under this policy to the state agency with jurisdiction over the subject of the grievance (e.g., ND Department of Labor or ND Department of Public Instruction), the appropriate federal agency[2], and/or, if applicable, law enforcement.

If necessary, the Superintendent or the Board President may take reasonable steps to protect the complainant from retaliation during and/or after the investigation. Reports of suspected employee impropriety under this policy shall be

treated as confidential to the extent permitted by state law on administrative investigations of school personnel. All individuals involved in an investigation shall be advised to keep information about the investigation confidential and should be advised of the protections contained in this policy.

Policy Violation Consequences

Any employee, District contractor, District agent, or student who is found to have engaged in any of the prohibitions contained in this policy may be subject to disciplinary action including, but not limited to, dismissal or expulsion in accordance with applicable policy and law.

Prohibition of False Claims

The District may take appropriate disciplinary action against a District employee, contractor, and/or other District agent and/or may take legal action against anyone who knowingly files a false claim of reprisal, retaliation, or discrimination under this policy.

Notice of Policy

Each employee, contractor, volunteer, school board member, and student **[will] [should]** receive a copy of this policy and **[will][should]** sign a statement verifying his/her receipt and understanding of this policy.

Complementing NDSBA Templates (may contain items not adopted by the Board)

- DE, Staff Code of Conduct
- KACA, Patron Complaints
- KACB, Complaints about Personnel
- KACB-E1, Patron Complaint Form - Personnel Complaint
- KACB-E2, Investigation Confidentiality Agreement
- KACB-E3, Responding to Personnel Complaints
- KACB-E4, Investigation Report on File
- AAC-BR1, Discrimination and Harassment Grievance Procedure
- AAC-BR2, Title IX Sexual Harassment Grievance Procedure
- HEBC, Fraud Prevention and Investigation

End of [Name of District] Policy ACF.....Adopted:

[09/24]

NOTICE

This template is the intellectual property of NDSBA and may not be copied, reproduced, distributed or displayed without NDSBA's permission. Members who willfully disregard the NDSBA copyright guidance risk suspension in the Policy Services program.

Policy Services members should refrain from sending any NDSBA policy templates outside their District. Districts with policy template requests or questions should contact our office at 1-800-932-8791.

[1] FCA action may be brought 6 years from the date of the violation, or 3 years from the date the U.S. official responsible for acting knew or should have known the violation, but no later than 10 years from the date the violation occurred.

[2] State and federal agencies may have reporting deadlines in place after which the grievance may be denied.

ACF - WHISTLEBLOWER PROTECTIONS POLICY: PROHIBITION AGAINST RETALIATION

Protections: Employees

The ~~[Name of District]~~Killdeer School District prohibits and will not tolerate any form of reprisal, retaliation, or discrimination (including, but not limited to: discharge, discipline, threats, or penalizing compensation, work conditions, location, or privileges of employment) against any employee because s/he:

1. In good faith, made or intends to make a report that the School Board, school employee, or an entity/person with whom the District has a business relationship has violated federal, state, or local law/administrative rules or school district policy through practice, policy, act, or omission;
2. Participates in a ~~[Name of District]~~Killdeer Public Schools-related investigation, hearing, or inquiry; or
3. Refused to carry out a directive that the employee believes is a violation of local, state, or federal law, rule, or regulation or poses a substantial or specific danger to public health and safety provided the employee has an objective basis for that belief and informs the employer that the directive is being refused for that reason.

Protections: False Claims Act (FCA)

The District shall comply with the federal FCA and prohibits any District employee, contractor, or other District agent from knowingly submitting or causing the submission of a false or fraudulent claim to the federal government in the District's name. The District will not tolerate any form of reprisal, retaliation, or discrimination (including, but not limited to: discharge, discipline, threats, or penalizing compensation, work conditions, location, or privileges of employment) against any employee, contractor, District agent, student, ~~[OPTION 1: or community member]~~ ~~[OPTION 2: or the complainant's immediate family members (defined as: {define})]~~ because s/he filed a complaint in good faith under the FCA against the District and/or any of its employees, contractors, or agents.

Protections: Students & Community Members

The District will not tolerate any form of reprisal, retaliation, or discrimination against a student and/or community member because s/he, in good faith, filed a complaint against the District (or a District employee, contractor, or agent) under District policy or when authorized by law. Furthermore, the District will not tolerate any form of reprisal, retaliation, or discrimination against a student and/or community member because s/he participates in a District-related investigation, hearing, or inquiry.

Grievance Procedure

Anyone covered by the above protections who reasonably believes this policy has been violated by a District employee, contractor, or other authorized District agent may file a complaint or grievance in accordance with the District's applicable complaint or grievance policy (including, but not limited to: complaints about personnel and patron complaints). In the absence of policy, or if policy is not applicable given the nature of the complaint or grievance, the individual should report to the lowest possible level of administrative authority. If the complaint cannot be satisfactorily resolved at that level, the complaint shall be directed to the Superintendent or designee who shall investigate. Board members shall refer individual complaints or grievances to the Superintendent or designee, whereupon established procedures will be followed. If a grievance under this policy concerns the Superintendent, Business Manager, or a school board member, the complainant should report to the Board President or Board Vice President (if the report concerns the Board President) who shall investigate. ~~[OPTION: If the grievance concerns the entire school board, it should be filed with the County Superintendent for investigation.]~~

Complaints or grievances not otherwise covered by deadlines in the applicable district policy must be reported within 180 calendar days unless state or federal law specifies otherwise.[1] Failure to timely present the complaint or grievance shall be deemed a waiver of the complaint or grievance. Investigations of complaints or grievances filed under this policy shall be completed within 60 days unless the investigator documents in writing reasonable cause for extending this investigation deadline. Upon completion of the investigation, the investigator shall issue his/her findings to the complainant in a written report.

Complainants may also report complaints or grievances under this policy to the state agency with jurisdiction over the subject of the grievance (e.g., ND Department of Labor or ND Department of Public Instruction), the appropriate federal agency[2], and/or, if applicable, law enforcement.

If necessary, the Superintendent or the Board President may take reasonable steps to protect the complainant from retaliation during and/or after the investigation. Reports of suspected employee impropriety under this policy shall be

treated as confidential to the extent permitted by state law on administrative investigations of school personnel. All individuals involved in an investigation shall be advised to keep information about the investigation confidential and should be advised of the protections contained in this policy.

Policy Violation Consequences

Any employee, District contractor, District agent, or student who is found to have engaged in any of the prohibitions contained in this policy may be subject to disciplinary action including, but not limited to, dismissal or expulsion in accordance with applicable policy and law.

Prohibition of False Claims

The District may take appropriate disciplinary action against a District employee, contractor, and/or other District agent and/or may take legal action against anyone who knowingly files a false claim of reprisal, retaliation, or discrimination under this policy.

Notice of Policy

Each employee, contractor, volunteer, school board member, and student ~~will~~ **should** receive a copy of this policy and ~~will~~ **should** sign a statement verifying his/her receipt and understanding of this policy.

Complementing NDSBA Templates (may contain items not adopted by the Board)

- DE, Staff Code of Conduct
- KACA, Patron Complaints
- KACB, Complaints about Personnel
- KACB-E1, Patron Complaint Form - Personnel Complaint
- KACB-E2, Investigation Confidentiality Agreement
- KACB-E3, Responding to Personnel Complaints
- KACB-E4, Investigation Report on File
- AAC-BR1, Discrimination and Harassment Grievance Procedure
- AAC-BR2, Title IX Sexual Harassment Grievance Procedure
- HEBC, Fraud Prevention and Investigation

End of ~~Name of District~~ **Killdeer School District #16** Policy ACFAdopted:

~~09/24~~ **1/14/26**

NOTICE

~~This template is the intellectual property of NDSBA and may not be copied, reproduced, distributed or displayed without NDSBA's permission. Members who willfully disregard the NDSBA copyright guidance risk suspension in the Policy Services program.~~

~~Policy Services members should refrain from sending any NDSBA policy templates outside their District. Districts with policy template requests or questions should contact our office at 1-800-932-8791.~~

[1] FCA action may be brought 6 years from the date of the violation, or 3 years from the date the U.S. official responsible for acting knew or should have known the violation, but no later than 10 years from the date the violation occurred.

[2] State and federal agencies may have reporting deadlines in place after which the grievance may be denied.

I. Consider Rescinding Policy BAB Board Conflict of Interest

RECOMMENDED

BAB - BOARD CONFLICT OF INTEREST

Each board member shall abide by all applicable conflict of interest laws contained in North Dakota statute.

Investigations

In the event that a board policy requires the Board President to conduct an investigation, and the Board President has a conflict of interest, the Board Vice President will conduct the investigation. If both the Board President and Vice President have a conflict of interest, the most senior board member who does not have a conflict of interest will conduct the investigation. For the purposes of this paragraph, conflict of interest is defined as a direct and substantial personal or pecuniary interest.

Complementary Documents

- AAC, Nondiscrimination and Anti-Harassment Policy
- AAC-BR, Discrimination and Harassment Grievance Procedure
- ACEB, Hazing
- BA, Board Ethics
- DEBB, Conflict of Interests
- HCBA, Vendor Conflict of Interest Disclosure
- HEBC, Fraud Prevention and Investigation
- KACA, Patron Complaints
- KACB, Patron Complaints about Personnel

End of Killdeer School District #16 Policy BABAdopted: 03/15/14

RECOMMENDED

BAB - BOARD CONFLICT OF INTEREST

The **[Name of School District]** School Board supports lawful, transparent decision-making by requiring timely disclosure and appropriate abstention when a school board member has a conflict of interest. Each board member shall abide by all applicable conflict of interest laws contained in North Dakota statute. Board members are expected to vote on all matters before the Board unless a legal disqualification applies under N.D.C.C. § 15.1-07-17 or N.D.C.C. § 44-04-22, and after disclosure, they do not receive the required consent to participate. This policy applies to all Board actions, including meetings, committees, adjudicative hearings, work sessions, negotiations strategy, and approvals of contracts and purchases.

Definitions

- *Contract* means any agreement or transaction requiring expenditure of school funds (e.g., purchasing, construction, service contracts, employment contracts), whether approved directly by the Board or by its designee.
- *Conflict of interest* (school contracts) means the personal, professional, or pecuniary interest of a board member or of the member's spouse or relative or the member's business/professional associate in a contract requiring school funds (N.D.C.C. § 15.1-07-17). Consent of all other board members is required before the conflicted member may participate. Violation is a Class A misdemeanor.
- *Direct and substantial personal or pecuniary interest* (quasi-legislative/quasi-judicial matters) means an interest significant enough to reasonably question impartiality or to tempt the member to depart from their public duty of acting in the best interests of the district in non-contract matters before the Board (e.g., student expulsion, employee discipline, discharge for cause or nonrenewal hearings). Consent of a majority of the rest of the Board is required before participation (N.D.C.C. § 44-04-22).
- *Legally disqualified or legal disqualification* means the member disclosed a conflict of interest under ND.C.C. §15.1-07-17 or N.D.C.C. § 44-04-22 and did not receive the required consent to participate. Only then may the member refrain from discussion and vote.

Standards and Procedures

Each member shall vote on all items unless the member is legally disqualified and, after disclosure, does not receive the requisite consent to participate. Abstention or recusal is not permitted for convenience, discomfort, or appearance-only reasons. When legally disqualified, the member must follow the procedures outlined below.

For contracts requiring the expenditure of school funds, a member with a conflict must disclose the conflict before discussion or vote. That member may not participate in discussion or vote unless all other board members present give consent on the record.

If consent is not unanimous, the member must fully recuse themselves (no discussion, questions, motions, or vote).

For non-contract matters (quasi-legislative/quasi-judicial), a member with a direct and substantial personal or pecuniary interest must disclose the interest and may not participate without the consent of a majority of the remaining members present. If majority consent is not granted, the member must fully recuse themselves.

Meeting Procedures

During meeting agenda preparation, items that may involve a member conflict of interest should be flagged. If such items are included in the meeting agenda, another item addressing the conflict should be added to the agenda immediately preceding the item that creates the conflict. This ensures that the conflict issue is addressed prior to any discussion or vote on the underlying item.

At the meeting, when the Board reaches the conflict item on the agenda, the Board President or presiding officer first calls for any disclosures related to the underlying agenda item. After disclosure, the Board President or presiding officer identifies on the record whether the matter is a contract that requires the expenditure of school funds under N.D.C.C. § 15.1-07-17 or a non-contract quasi-legislative or quasi-judicial matter under N.D.C.C. § 44-04-22, and the Board President or presiding officer states the applicable consent threshold (i.e., unanimous or majority). The chair then conducts the consent vote of the remaining members, excluding the disclosing member. If the Board grants the required consent, the disclosing member participates fully in the item and votes, consistent with the member's duty to vote unless legally disqualified.

If the Board does not grant the required consent, the member is legally disqualified for that item and does not participate in discussion or vote. The Board President or presiding officer proceeds with the underlying agenda item without the participation of the legally disqualified member, and the member refrains from speaking, questioning, or otherwise influencing the matter.

The minutes should reflect the disclosure, the statute cited, the consent vote and tally, whether the member participated or was legally disqualified, the result of every vote on the item, and the vote of each member on any recorded roll-call vote.

Investigations

If a board policy requires the Board President to conduct an investigation, and the Board President has a conflict of interest, the Vice President shall conduct the investigation. If both the Board President and the Vice President have a conflict of interest, the most senior board member who does not have a conflict of interest shall conduct the investigation. For purposes of this paragraph, a conflict of interest means a direct and substantial personal or pecuniary interest.

In addition, when independence, expertise, workload, or other considerations make it advisable, the Board may authorize the retention of a qualified, neutral, third-party investigator to conduct some or all of the investigation. The Board shall approve the scope of work, designate a non-conflicted officer or designee to serve as the point of contact.

- BA, Board Ethics
- BA-BR1, School Board Ethics Regulation
- HCBA, Vendor Conflict of Interest Disclosure

End of [Name of District] Policy BAB Adopted:

[11/25]

NOTICE

This template is the intellectual property of NDSBA and may not be copied, reproduced, distributed or displayed without NDSBA's permission. Members who willfully disregard the NDSBA copyright guidance risk suspension in the Policy Services program.

Policy Services members should refrain from sending any NDSBA policy templates outside their District. Districts with policy template requests or questions should contact our office at 1-800-932-8791.

RECOMMENDED

BAB - BOARD CONFLICT OF INTEREST

The Killdeer District[Name of School District] School Board supports lawful, transparent decision-making by requiring timely disclosure and appropriate abstention when a school board member has a conflict of interest. Each board member shall abide by all applicable conflict of interest laws contained in North Dakota statute. Board members are expected to vote on all matters before the Board unless a legal disqualification applies under N.D.C.C. § 15.1-07-17 or N.D.C.C. § 44-04-22, and after disclosure, they do not receive the required consent to participate. This policy applies to all Board actions, including meetings, committees, adjudicative hearings, work sessions, negotiations strategy, and approvals of contracts and purchases.

Definitions

- *Contract* means any agreement or transaction requiring expenditure of school funds (e.g., purchasing, construction, service contracts, employment contracts), whether approved directly by the Board or by its designee.
- *Conflict of interest* (school contracts) means the personal, professional, or pecuniary interest of a board member or of the member's spouse or relative or the member's business/professional associate in a contract requiring school funds (N.D.C.C. § 15.1-07-17). Consent of all other board members is required before the conflicted member may participate. Violation is a Class A misdemeanor.
- *Direct and substantial personal or pecuniary interest* (quasi-legislative/quasi-judicial matters) means an interest significant enough to reasonably question impartiality or to ~~tempt~~tempt the member to depart from their public duty of acting in the best interests of the district in non-contract matters before the Board (e.g., student expulsion, employee discipline, discharge for cause or nonrenewal hearings). Consent of a majority of the rest of the Board is required before participation (N.D.C.C. § 44-04-22).
- *Legally disqualified or legal disqualification* means the member disclosed a conflict of interest under ND.C.C. §15.1-07-17 or N.D.C.C. § 44-04-22 and did not receive the required consent to participate. Only then may the member refrain from discussion and vote.

Standards and Procedures

Each member shall vote on all items unless the member is legally disqualified and, after disclosure, does not receive the requisite consent to participate. Abstention or recusal is not permitted for convenience, discomfort, or appearance-only reasons. When legally disqualified, the member must follow the procedures outlined below.

For contracts requiring the expenditure of school funds, a member with a conflict must disclose the conflict before discussion or vote. That member may not participate in discussion or vote unless all other board members present give consent on the record.

If consent is not unanimous, the member must fully recuse themselves (no discussion, questions, motions, or vote).

For non-contract matters (quasi-legislative/quasi-judicial), a member with a direct and substantial personal or pecuniary interest must disclose the interest and may not participate without the consent of a majority of the remaining members present. If majority consent is not granted, the member must fully recuse themselves.

Meeting Procedures

During meeting agenda preparation, items that may involve a member conflict of interest should be flagged. If such items are included in the meeting agenda, another item addressing the conflict should be added to the agenda immediately preceding the item that creates the conflict. This ensures that the conflict issue is addressed prior to any discussion or vote on the underlying item.

At the meeting, when the Board reaches the conflict item on the agenda, the Board President or presiding officer first calls for any disclosures related to the underlying agenda item. After disclosure, the Board President or presiding officer identifies on the record whether the matter is a contract that requires the expenditure of school funds under N.D.C.C. § 15.1-07-17 or a non-contract quasi-legislative or quasi-judicial matter under N.D.C.C. § 44-04-22, and the Board President or presiding officer states the applicable consent threshold (i.e., unanimous or majority). The chair then conducts the consent vote of the remaining members, excluding the disclosing member. If the Board grants the required consent, the disclosing member participates fully in the item and votes, consistent with the member's duty to vote unless legally disqualified.

If the Board does not grant the required consent, the member is legally disqualified for that item and does not participate in discussion or vote. The Board President or presiding officer proceeds with the underlying agenda item without the participation of the legally disqualified member, and the member refrains from speaking, questioning, or otherwise influencing the matter.

The minutes should reflect the disclosure, the statute cited, the consent vote and tally, whether the member participated or was legally disqualified, the result of every vote on the item, and the vote of each member on any recorded roll-call vote.

Investigations

If a board policy requires the Board President to conduct an investigation, and the Board President has a conflict of interest, the Vice President shall conduct the investigation. If both the Board President and the Vice President have a conflict of interest, the most senior board member who does not have a conflict of interest shall conduct the investigation. For purposes of this paragraph, a conflict of interest means a direct and substantial personal or pecuniary interest.

In addition, when independence, expertise, workload, or other considerations make it advisable, the Board may authorize the retention of a qualified, neutral, third-party investigator to conduct some or all of the investigation. The Board shall approve the scope of work, designate a non-conflicted officer or designee to serve as the point of contact.

- BA, Board Ethics
- BA-BR1, School Board Ethics Regulation
- HCBA, Vendor Conflict of Interest Disclosure

End of Killdeer School District #16 [Name of District] Policy
BAB..... Adopted:

1/26[11/25]

NOTICE

~~This template is the intellectual property of NDSBA and may not be copied, reproduced, distributed or displayed without NDSBA's permission. Members who willfully disregard the NDSBA copyright guidance risk suspension in the Policy Services program.~~

~~Policy Services members should refrain from sending any NDSBA policy templates outside their District. Districts with policy template requests or questions should contact our office at 1-800-932-8791.~~

J. Consider Policy BAB Board Conflict of Interest

RECOMMENDED

BAB - BOARD CONFLICT OF INTEREST

Each board member shall abide by all applicable conflict of interest laws contained in North Dakota statute.

Investigations

In the event that a board policy requires the Board President to conduct an investigation, and the Board President has a conflict of interest, the Board Vice President will conduct the investigation. If both the Board President and Vice President have a conflict of interest, the most senior board member who does not have a conflict of interest will conduct the investigation. For the purposes of this paragraph, conflict of interest is defined as a direct and substantial personal or pecuniary interest.

Complementary Documents

- AAC, Nondiscrimination and Anti-Harassment Policy
- AAC-BR, Discrimination and Harassment Grievance Procedure
- ACEB, Hazing
- BA, Board Ethics
- DEBB, Conflict of Interests
- HCBA, Vendor Conflict of Interest Disclosure
- HEBC, Fraud Prevention and Investigation
- KACA, Patron Complaints
- KACB, Patron Complaints about Personnel

End of Killdeer School District #16 Policy BABAdopted: 03/15/14

RECOMMENDED

BAB - BOARD CONFLICT OF INTEREST

The **[Name of School District]** School Board supports lawful, transparent decision-making by requiring timely disclosure and appropriate abstention when a school board member has a conflict of interest. Each board member shall abide by all applicable conflict of interest laws contained in North Dakota statute. Board members are expected to vote on all matters before the Board unless a legal disqualification applies under N.D.C.C. § 15.1-07-17 or N.D.C.C. § 44-04-22, and after disclosure, they do not receive the required consent to participate. This policy applies to all Board actions, including meetings, committees, adjudicative hearings, work sessions, negotiations strategy, and approvals of contracts and purchases.

Definitions

- *Contract* means any agreement or transaction requiring expenditure of school funds (e.g., purchasing, construction, service contracts, employment contracts), whether approved directly by the Board or by its designee.
- *Conflict of interest* (school contracts) means the personal, professional, or pecuniary interest of a board member or of the member's spouse or relative or the member's business/professional associate in a contract requiring school funds (N.D.C.C. § 15.1-07-17). Consent of all other board members is required before the conflicted member may participate. Violation is a Class A misdemeanor.
- *Direct and substantial personal or pecuniary interest* (quasi-legislative/quasi-judicial matters) means an interest significant enough to reasonably question impartiality or to tempt the member to depart from their public duty of acting in the best interests of the district in non-contract matters before the Board (e.g., student expulsion, employee discipline, discharge for cause or nonrenewal hearings). Consent of a majority of the rest of the Board is required before participation (N.D.C.C. § 44-04-22).
- *Legally disqualified or legal disqualification* means the member disclosed a conflict of interest under ND.C.C. §15.1-07-17 or N.D.C.C. § 44-04-22 and did not receive the required consent to participate. Only then may the member refrain from discussion and vote.

Standards and Procedures

Each member shall vote on all items unless the member is legally disqualified and, after disclosure, does not receive the requisite consent to participate. Abstention or recusal is not permitted for convenience, discomfort, or appearance-only reasons. When legally disqualified, the member must follow the procedures outlined below.

For contracts requiring the expenditure of school funds, a member with a conflict must disclose the conflict before discussion or vote. That member may not participate in discussion or vote unless all other board members present give consent on the record.

If consent is not unanimous, the member must fully recuse themselves (no discussion, questions, motions, or vote).

For non-contract matters (quasi-legislative/quasi-judicial), a member with a direct and substantial personal or pecuniary interest must disclose the interest and may not participate without the consent of a majority of the remaining members present. If majority consent is not granted, the member must fully recuse themselves.

Meeting Procedures

During meeting agenda preparation, items that may involve a member conflict of interest should be flagged. If such items are included in the meeting agenda, another item addressing the conflict should be added to the agenda immediately preceding the item that creates the conflict. This ensures that the conflict issue is addressed prior to any discussion or vote on the underlying item.

At the meeting, when the Board reaches the conflict item on the agenda, the Board President or presiding officer first calls for any disclosures related to the underlying agenda item. After disclosure, the Board President or presiding officer identifies on the record whether the matter is a contract that requires the expenditure of school funds under N.D.C.C. § 15.1-07-17 or a non-contract quasi-legislative or quasi-judicial matter under N.D.C.C. § 44-04-22, and the Board President or presiding officer states the applicable consent threshold (i.e., unanimous or majority). The chair then conducts the consent vote of the remaining members, excluding the disclosing member. If the Board grants the required consent, the disclosing member participates fully in the item and votes, consistent with the member's duty to vote unless legally disqualified.

If the Board does not grant the required consent, the member is legally disqualified for that item and does not participate in discussion or vote. The Board President or presiding officer proceeds with the underlying agenda item without the participation of the legally disqualified member, and the member refrains from speaking, questioning, or otherwise influencing the matter.

The minutes should reflect the disclosure, the statute cited, the consent vote and tally, whether the member participated or was legally disqualified, the result of every vote on the item, and the vote of each member on any recorded roll-call vote.

Investigations

If a board policy requires the Board President to conduct an investigation, and the Board President has a conflict of interest, the Vice President shall conduct the investigation. If both the Board President and the Vice President have a conflict of interest, the most senior board member who does not have a conflict of interest shall conduct the investigation. For purposes of this paragraph, a conflict of interest means a direct and substantial personal or pecuniary interest.

In addition, when independence, expertise, workload, or other considerations make it advisable, the Board may authorize the retention of a qualified, neutral, third-party investigator to conduct some or all of the investigation. The Board shall approve the scope of work, designate a non-conflicted officer or designee to serve as the point of contact.

- BA, Board Ethics
- BA-BR1, School Board Ethics Regulation
- HCBA, Vendor Conflict of Interest Disclosure

End of [Name of District] Policy BAB Adopted:

[11/25]

NOTICE

This template is the intellectual property of NDSBA and may not be copied, reproduced, distributed or displayed without NDSBA's permission. Members who willfully disregard the NDSBA copyright guidance risk suspension in the Policy Services program.

Policy Services members should refrain from sending any NDSBA policy templates outside their District. Districts with policy template requests or questions should contact our office at 1-800-932-8791.

RECOMMENDED

BAB - BOARD CONFLICT OF INTEREST

The Killdeer District[Name of School District] School Board supports lawful, transparent decision-making by requiring timely disclosure and appropriate abstention when a school board member has a conflict of interest. Each board member shall abide by all applicable conflict of interest laws contained in North Dakota statute. Board members are expected to vote on all matters before the Board unless a legal disqualification applies under N.D.C.C. § 15.1-07-17 or N.D.C.C. § 44-04-22, and after disclosure, they do not receive the required consent to participate. This policy applies to all Board actions, including meetings, committees, adjudicative hearings, work sessions, negotiations strategy, and approvals of contracts and purchases.

Definitions

- *Contract* means any agreement or transaction requiring expenditure of school funds (e.g., purchasing, construction, service contracts, employment contracts), whether approved directly by the Board or by its designee.
- *Conflict of interest* (school contracts) means the personal, professional, or pecuniary interest of a board member or of the member's spouse or relative or the member's business/professional associate in a contract requiring school funds (N.D.C.C. § 15.1-07-17). Consent of all other board members is required before the conflicted member may participate. Violation is a Class A misdemeanor.
- *Direct and substantial personal or pecuniary interest* (quasi-legislative/quasi-judicial matters) means an interest significant enough to reasonably question impartiality or to ~~tempt~~tempt the member to depart from their public duty of acting in the best interests of the district in non-contract matters before the Board (e.g., student expulsion, employee discipline, discharge for cause or nonrenewal hearings). Consent of a majority of the rest of the Board is required before participation (N.D.C.C. § 44-04-22).
- *Legally disqualified or legal disqualification* means the member disclosed a conflict of interest under ND.C.C. §15.1-07-17 or N.D.C.C. § 44-04-22 and did not receive the required consent to participate. Only then may the member refrain from discussion and vote.

Standards and Procedures

Each member shall vote on all items unless the member is legally disqualified and, after disclosure, does not receive the requisite consent to participate. Abstention or recusal is not permitted for convenience, discomfort, or appearance-only reasons. When legally disqualified, the member must follow the procedures outlined below.

For contracts requiring the expenditure of school funds, a member with a conflict must disclose the conflict before discussion or vote. That member may not participate in discussion or vote unless all other board members present give consent on the record.

If consent is not unanimous, the member must fully recuse themselves (no discussion, questions, motions, or vote).

For non-contract matters (quasi-legislative/quasi-judicial), a member with a direct and substantial personal or pecuniary interest must disclose the interest and may not participate without the consent of a majority of the remaining members present. If majority consent is not granted, the member must fully recuse themselves.

Meeting Procedures

During meeting agenda preparation, items that may involve a member conflict of interest should be flagged. If such items are included in the meeting agenda, another item addressing the conflict should be added to the agenda immediately preceding the item that creates the conflict. This ensures that the conflict issue is addressed prior to any discussion or vote on the underlying item.

At the meeting, when the Board reaches the conflict item on the agenda, the Board President or presiding officer first calls for any disclosures related to the underlying agenda item. After disclosure, the Board President or presiding officer identifies on the record whether the matter is a contract that requires the expenditure of school funds under N.D.C.C. § 15.1-07-17 or a non-contract quasi-legislative or quasi-judicial matter under N.D.C.C. § 44-04-22, and the Board President or presiding officer states the applicable consent threshold (i.e., unanimous or majority). The chair then conducts the consent vote of the remaining members, excluding the disclosing member. If the Board grants the required consent, the disclosing member participates fully in the item and votes, consistent with the member's duty to vote unless legally disqualified.

If the Board does not grant the required consent, the member is legally disqualified for that item and does not participate in discussion or vote. The Board President or presiding officer proceeds with the underlying agenda item without the participation of the legally disqualified member, and the member refrains from speaking, questioning, or otherwise influencing the matter.

The minutes should reflect the disclosure, the statute cited, the consent vote and tally, whether the member participated or was legally disqualified, the result of every vote on the item, and the vote of each member on any recorded roll-call vote.

Investigations

If a board policy requires the Board President to conduct an investigation, and the Board President has a conflict of interest, the Vice President shall conduct the investigation. If both the Board President and the Vice President have a conflict of interest, the most senior board member who does not have a conflict of interest shall conduct the investigation. For purposes of this paragraph, a conflict of interest means a direct and substantial personal or pecuniary interest.

In addition, when independence, expertise, workload, or other considerations make it advisable, the Board may authorize the retention of a qualified, neutral, third-party investigator to conduct some or all of the investigation. The Board shall approve the scope of work, designate a non-conflicted officer or designee to serve as the point of contact.

- BA, Board Ethics
- BA-BR1, School Board Ethics Regulation
- HCBA, Vendor Conflict of Interest Disclosure

End of Killdeer School District #16 [Name of District] Policy
BAB..... Adopted:

01/14/26[11/25]

NOTICE

~~This template is the intellectual property of NDSBA and may not be copied, reproduced, distributed or displayed without NDSBA's permission. Members who willfully disregard the NDSBA copyright guidance risk suspension in the Policy Services program.~~

~~Policy Services members should refrain from sending any NDSBA policy templates outside their District. Districts with policy template requests or questions should contact our office at 1-800-932-8791.~~

K. Consider Policy BDAA Contract Supersede Policy and Regulation

RECOMMENDED

BDAA - CONTRACTS SUPERSEDE POLICY AND REGULATIONS

Any contract entered into between the Board and another party supersedes district policy and regulations whenever a conflict exists between a policy or regulation and the contract language. Contracts include, but are not limited to, the negotiated agreement and individual teaching and administrative contracts.

End of Kildeer School District #16 Policy BDAAAdopted: 03/09/16

L. Consider Policy FCAE Suicide Prevention

RECOMMENDED

FCAE - SUICIDE PREVENTION

Definitions

This policy defines the following:

- *At risk* means a student who has made a suicide attempt, has the intent to die by suicide, or has displayed a significant change in behavior suggesting the onset or deterioration of a mental health condition. The student may have thought about suicide including potential means of death and may have a plan. In addition, the student may exhibit feelings of isolation, hopelessness, helplessness, and the inability to tolerate any more pain.
- *Mental health* means a state of mental and emotional being that can impact choices and actions that affect wellness. Mental health problems include mental and substance use disorders.
- *Postvention* means a crisis intervention strategy designed to reduce the risk of suicide and suicide contagion, provide the support needed to help survivors cope with a suicide death, address the social stigma associated with suicide, and disseminate factual information after the suicide death of a member of the school community.
- *Risk assessment* means an evaluation of a student who may be at risk for suicide, conducted by the appropriate school staff (e.g., school psychologist, school counselor, or school social worker). This assessment is designed to elicit information regarding the student's intent to die by suicide, previous history of suicide attempts, presence of a suicide plan and its level of lethality and availability, presence of support systems, and level of hopelessness and helplessness, mental status, and other relevant risk factors.
- *Risk factors for suicide* means characteristics or conditions that increase the chance that a person may try to take his or her life. Suicide risk tends to be highest when someone has several risk factors at the same time. Risk factors may encompass biological, psychological, and or social factors in the individual, family, and environment.
- *Suicide Death* means death caused by self-directed injurious behavior with any intent to die as a result of the behavior. (*Note: The coroner's or medical examiner's office must first confirm that the death was a suicide before any school official may state this as the cause of death.*)
- *Suicide attempt* means a self-injurious behavior for which there is evidence that the person had at least some intent to kill themselves. A suicide attempt may result in death, injuries, or no injuries. A mixture of ambivalent feelings such as wish to die and desire to live is a common experience with most suicide attempts. Therefore, ambivalence is not a sign of a less serious or less dangerous suicide attempt.
- *Suicidal behavior* means suicide attempts, intentional injury to self-associated with at least some level of intent, developing a plan or strategy for suicide, gathering

RECOMMENDED

the means for a suicide plan, or any other overt action or thought indicating intent to end one's life.

- *Suicide contagion* means the process by which suicidal behavior or a suicide influences an increase in the suicidal behaviors of others. Guilt, identification, and modeling are each thought to play a role in contagion. Although rare, suicide contagion can result in a cluster of suicides.
- *School property* is defined in NDCC 15.1-19-10(6)(b) as all land within the perimeter of the school site and all school buildings, structures, facilities, and school vehicles, whether owned or leased by a school district, and the site of any school-sponsored event or activity.

Purpose

The purpose of this policy is to protect the health and well-being of all district students while on school property by having procedures in place to prevent, assess the risk of, intervene in, and respond to suicide. The District:

1. Recognizes that physical, behavioral, and emotional health is an integral component of a student's educational outcomes;
2. Further recognizes that suicide is a leading cause of death among young people;
3. Has an ethical responsibility to take a proactive approach in preventing deaths by suicide; and
4. Acknowledges the school's role in providing an environment which is sensitive to individual and societal factors that place youth at greater risk for suicide, and one which helps to foster positive youth development.

Prevention

District Policy Implementation

A District Suicide Prevention Coordinator shall be designated by the Superintendent. This may be an existing staff person. The District Suicide Prevention Coordinator shall be responsible for planning and coordinating implementation of this policy for the school district. Each school principal shall designate a school Suicide Prevention Coordinator to act as a point of contact in each school for issues relating to suicide prevention and policy implementation. This may be an existing staff person. All staff members must report students they believe to be at elevated risk for suicide to the school Suicide Prevention Coordinator.

Staff Professional Development

All staff shall receive **[annual]** **[biennial]** professional development on risk factors, warning signs, protective factors, response procedures, referrals, postvention, and resources regarding youth suicide prevention.

The professional development may include additional information regarding groups of students at elevated risk for suicide, including those living with mental and/ or substance use disorders, those who engage in self-harm or have attempted suicide, those in out-of-home settings, those experiencing homelessness, American Indian/Alaska Native students, LGBTQ (lesbian, gay, bisexual, transgender, and questioning) students,

RECOMMENDED

students bereaved by suicide, and those with medical conditions or certain types of disabilities.

Additional professional development in risk assessment and crisis intervention may be provided to school-employee mental health professionals and school nurses.

Youth Suicide Prevention Programming

Developmentally-appropriate, student-centered education materials shall be integrated into the curriculum of all K-12 health classes. The content of these age-appropriate materials may include:

1. The importance of safe and healthy choices and coping strategies.
2. How to recognize risk factors and warning signs of mental disorders and suicide in oneself and others.
3. Help-seeking strategies for oneself or others, including how to engage school resources and refer friends for help. In addition, schools may provide supplemental small group suicide prevention programming for students.

Publication and Distribution

This policy must be distributed annually and included in all student and employee handbooks, and on the school website.

Complementary NDSBA Templates (may contain items not adopted by the Board)

- FCAE-BR, Suicide Prevention Procedures

End of [Name of District] Policy FCAE.....Adopted:

[02/19]

NOTICE

This template is the intellectual property of NDSBA and may not be copied, reproduced, distributed or displayed without NDSBA's permission. Members who willfully disregard the NDSBA copyright guidance risk suspension in the Policy Services program.

Policy Services members should refrain from sending any NDSBA policy templates outside their District. Districts with policy template requests or questions should contact our office at 1-800-932-8791.

RECOMMENDED

FCAE - SUICIDE PREVENTION

Definitions

This policy defines the following:

- *At risk* means a student who has made a suicide attempt, has the intent to die by suicide, or has displayed a significant change in behavior suggesting the onset or deterioration of a mental health condition. The student may have thought about suicide including potential means of death and may have a plan. In addition, the student may exhibit feelings of isolation, hopelessness, helplessness, and the inability to tolerate any more pain.
- *Mental health* means a state of mental and emotional being that can impact choices and actions that affect wellness. Mental health problems include mental and substance use disorders.
- *Postvention* means a crisis intervention strategy designed to reduce the risk of suicide and suicide contagion, provide the support needed to help survivors cope with a suicide death, address the social stigma associated with suicide, and disseminate factual information after the suicide death of a member of the school community.
- *Risk assessment* means an evaluation of a student who may be at risk for suicide, conducted by the appropriate school staff (e.g., school psychologist, school counselor, or school social worker). This assessment is designed to elicit information regarding the student's intent to die by suicide, previous history of suicide attempts, presence of a suicide plan and its level of lethality and availability, presence of support systems, and level of hopelessness and helplessness, mental status, and other relevant risk factors.
- *Risk factors for suicide* means characteristics or conditions that increase the chance that a person may try to take his or her life. Suicide risk tends to be highest when someone has several risk factors at the same time. Risk factors may encompass biological, psychological, and or social factors in the individual, family, and environment.
- *Suicide Death* means death caused by self-directed injurious behavior with any intent to die as a result of the behavior. (*Note: The coroner's or medical examiner's office must first confirm that the death was a suicide before any school official may state this as the cause of death.*)
- *Suicide attempt* means a self-injurious behavior for which there is evidence that the person had at least some intent to kill themselves. A suicide attempt may result in death, injuries, or no injuries. A mixture of ambivalent feelings such as wish to die and desire to live is a common experience with most suicide attempts. Therefore, ambivalence is not a sign of a less serious or less dangerous suicide attempt.
- *Suicidal behavior* means suicide attempts, intentional injury to self-associated with at least some level of intent, developing a plan or strategy for suicide, gathering

RECOMMENDED

the means for a suicide plan, or any other overt action or thought indicating intent to end one's life.

- *Suicide contagion* means the process by which suicidal behavior or a suicide influences an increase in the suicidal behaviors of others. Guilt, identification, and modeling are each thought to play a role in contagion. Although rare, suicide contagion can result in a cluster of suicides.
- *School property* is defined in NDCC 15.1-19-10(6)(b) as all land within the perimeter of the school site and all school buildings, structures, facilities, and school vehicles, whether owned or leased by a school district, and the site of any school-sponsored event or activity.

Purpose

The purpose of this policy is to protect the health and well-being of all district students while on school property by having procedures in place to prevent, assess the risk of, intervene in, and respond to suicide. The District:

1. Recognizes that physical, behavioral, and emotional health is an integral component of a student's educational outcomes;
2. Further recognizes that suicide is a leading cause of death among young people;
3. Has an ethical responsibility to take a proactive approach in preventing deaths by suicide; and
4. Acknowledges the school's role in providing an environment which is sensitive to individual and societal factors that place youth at greater risk for suicide, and one which helps to foster positive youth development.

Prevention

District Policy Implementation

A District Suicide Prevention Coordinator shall be designated by the Superintendent. This may be an existing staff person. The District Suicide Prevention Coordinator shall be responsible for planning and coordinating implementation of this policy for the school district. Each school principal shall designate a school Suicide Prevention Coordinator to act as a point of contact in each school for issues relating to suicide prevention and policy implementation. This may be an existing staff person. All staff members must report students they believe to be at elevated risk for suicide to the school Suicide Prevention Coordinator.

Staff Professional Development

All staff shall receive **[annual]** **[biennial]** professional development on risk factors, warning signs, protective factors, response procedures, referrals, postvention, and resources regarding youth suicide prevention.

The professional development may include additional information regarding groups of students at elevated risk for suicide, including those living with mental and/ or substance use disorders, those who engage in self-harm or have attempted suicide, those in out-of-home settings, those experiencing homelessness, American Indian/Alaska Native students, LGBTQ (lesbian, gay, bisexual, transgender, and questioning) students,

RECOMMENDED

students bereaved by suicide, and those with medical conditions or certain types of disabilities.

Additional professional development in risk assessment and crisis intervention may be provided to school-employee mental health professionals and school nurses.

Youth Suicide Prevention Programming

Developmentally-appropriate, student-centered education materials shall be integrated into the curriculum of all K-12 health classes. The content of these age-appropriate materials may include:

1. The importance of safe and healthy choices and coping strategies.
2. How to recognize risk factors and warning signs of mental disorders and suicide in oneself and others.
3. Help-seeking strategies for oneself or others, including how to engage school resources and refer friends for help. In addition, schools may provide supplemental small group suicide prevention programming for students.

Publication and Distribution

This policy must be distributed annually and included in all student and employee handbooks, and on the school website.

Complementary NDSBA Templates (may contain items not adopted by the Board)

- FCAE-BR, Suicide Prevention Procedures

End of ~~[Name of District]~~**Killdeer Public School # 16** Policy FCAE1/14/2026

NOTICE

~~This template is the intellectual property of NDSBA and may not be copied, reproduced, distributed or displayed without NDSBA's permission. Members who willfully disregard the NDSBA copyright guidance risk suspension in the Policy Services program.~~

~~Policy Services members should refrain from sending any NDSBA policy templates outside their District. Districts with policy template requests or questions should contact our office at 1-800-932-8791.~~

REGULATION

FCAE-BR - SUICIDE PREVENTION PROCEDURES

Definitions

This policy defines the following:

- *At risk* means a student who is defined as high risk for suicide and who has made a suicide attempt, has the intent to die by suicide, or has displayed a significant change in behavior suggesting the onset or deterioration of a mental health condition. The student may have thought about suicide including potential means of death and may have a plan. In addition, the student may exhibit feelings of isolation, hopelessness, helplessness, and the inability to tolerate any more pain.
- *Crisis team* means a multidisciplinary team of primarily administrative, mental health, safety professionals, and support staff whose primary focus is to address crisis preparedness, intervention/response, and recovery. These professionals have been specifically trained in crisis preparedness through recovery and take the leadership role in developing crisis plans, ensuring school staff can effectively execute various crisis protocols, and may provide mental health services for effective crisis interventions and recovery supports.
- *Mental health* means a state of mental and emotional being that can impact choices and actions that affect wellness. Mental health problems include mental and substance use disorders.
- *Postvention* means a crisis intervention strategy designed to reduce the risk of suicide and suicide contagion, provide the support needed to help survivors cope with a suicide death, address the social stigma associated with suicide, and disseminate factual information after the suicide death of a member of the school community.
- *Risk assessment* means an evaluation of a student who may be at risk for suicide, conducted by the appropriate school staff (e.g., school psychologist, school counselor, or school social worker). This assessment is designed to elicit information regarding the student's intent to die by suicide, previous history of suicide attempts, presence of a suicide plan and its level of lethality and availability, presence of support systems, and level of hopelessness and helplessness, mental status, and other relevant risk factors.
- *Risk factors for suicide* means characteristics or conditions that increase the chance that a person may try to take his or her life. Suicide risk tends to be highest when someone has several risk factors at the same time. Risk factors may encompass biological, psychological, and or social factors in the individual, family, and environment.
- *Self-harm* means behavior that is self-directed and deliberately results in injury or the potential for injury to oneself. Can be categorized as either non-suicidal or suicidal. Although self-harm often lacks suicidal intent, youth who engage in self-harm are more likely to attempt suicide.
- *Suicide death* means death caused by self-directed injurious behavior with any intent to die as a result of the behavior. (Note: The coroner's or medical examiner's

REGULATION

office must first confirm that the death was a suicide before any school official may state this as the cause of death.)

- *Suicide attempt* means a self-injurious behavior for which there is evidence that the person had at least some intent to kill himself or herself. A suicide attempt may result in death, injuries, or no injuries. A mixture of ambivalent feelings such as wish to die and desire to live is a common experience with most suicide attempts. Therefore, ambivalence is not a sign of a less serious or less dangerous suicide attempt.
- *Suicidal behavior* means suicide attempts, intentional injury to self-associated with at least some level of intent, developing a plan or strategy for suicide, gathering the means for a suicide plan, or any other overt action or thought indicating intent to end one's life.
- *Suicide contagion* means the process by which suicidal behavior, or a suicide influences an increase in the suicidal behaviors of others. Guilt, identification, and modeling are each thought to play a role in contagion. Although rare, suicide contagion can result in a cluster of suicides.
- *Suicidal ideation* means thinking about, considering, or planning for self-injurious behavior which may result in death. A desire to be dead without a plan or intent to end one's life is still considered suicidal ideation and should be taken seriously.
- *School property* is defined in NDCC 15.1-19-10(6)(b) is all land within the perimeter of the school site and all school buildings, structures, facilities, and school vehicles, whether owned or leased by a school district, and the site of any school-sponsored event or activity.

Assessment and Referral

When a student is identified by a staff person as potentially suicidal, (i.e., verbalizes about suicide, presents overt risk factors such as agitation or intoxication, the act of self-harm occurs, or a student self-refers), the student must be seen by a school-employed mental health professional within the same school day to assess risk and facilitate referral. If there is no mental health professional available, a school nurse or administrator shall fill this role.

For youth at risk:

1. School staff shall continuously supervise the student to ensure their safety.
2. The principal and School Suicide Prevention Coordinator shall be made aware of the situation as soon as reasonably possible.
3. The school-employed mental health professional, principal, or designee shall contact the student's parent or guardian, as described in the Parental Notification and Involvement section, and shall assist the family with urgent referral. When appropriate, this may include contacting emergency medical services.
4. Staff shall ask the student's parent or guardian for written permission to discuss the student's health with outside care, if appropriate.

REGULATION

Suicide Attempts on School Property

In the case of a suicide attempt on school property, the health and safety of the student is paramount. In these situations:

1. First aid may be rendered until professional medical treatment and/or transportation can be received, following district emergency medical procedures.
2. School staff shall supervise the student to ensure their safety.
3. Staff shall move all other students out of the immediate area as soon as possible.
4. If appropriate, staff shall immediately request a mental health assessment for the student.
5. The school-employed mental health professional, principal, or designee must contact the student's parent or guardian, as described in the Parental Notification and Involvement section.
6. Staff shall immediately notify the principal or School Suicide Prevention Coordinator regarding in-school suicide attempts.
7. The school shall engage as necessary the crisis team to assess whether additional steps should be taken to ensure student safety and well-being.

Re-Entry Procedure

For students returning to school after a mental health crisis (e.g., suicide attempt or psychiatric hospitalization), a school-employed mental health professional, the principal, or designee shall meet with the student's parent or guardian, and if appropriate, meet with the student to discuss re-entry and appropriate next steps to ensure the student's readiness for return to school.

1. A school-employed mental health professional, principal, or designee must be identified to coordinate with the student, their parent or guardian, and any outside mental health care providers.
2. The parent or guardian shall provide documentation from a mental health care provider that the student has undergone examination and that they are no longer a danger to themselves or others.
3. The designated staff person shall periodically check in with the student to help them readjust to the school community and address any ongoing concerns.

Out-of-School Suicide Attempts

If a staff member becomes aware of a suicide attempt by a student that is in progress in an out-of-school location, the staff member shall:

1. Call the police and/or emergency medical services, such as 911.
2. Inform the student's parent or guardian.
3. Inform the school suicide prevention coordinator and principal.

If the student contacts the staff member and expresses suicidal ideation, the staff member shall maintain contact with the student (either in person, online, or on the phone). The

REGULATION

staff member may then enlist the assistance of another person to contact the police while maintaining verbal engagement with the student.

Parental Notification and Involvement

In situations where a student is assessed at risk for suicide or has made a suicide attempt, the student's parent or guardian must be informed as soon as practicable by the school-employed mental health professional, principal, or designee. If the student has exhibited any kind of suicidal behavior, the parent or guardian shall be counseled on "means restriction," limiting the child's access to mechanisms for carrying out a suicide attempt. Staff must also seek parental permission to communicate with outside mental health care providers regarding their child.

Through discussion with the student, the school-employed mental health professional, principal, or designee shall assess whether there is further risk of harm due to parent or guardian notification. If the mental health professional, principal, or designee believes, in their professional capacity, that contacting the parent or guardian would endanger the health or well-being of the student, they may delay such contact as appropriate. If contact is delayed, the reasons for the delay should be documented.

Postvention

1. Development and Implementation of an Action Plan

The crisis team shall develop an action plan to guide school response following a death by suicide. A meeting of the crisis team to implement the action plan must take place immediately following news of the suicide death. The action plan may include the following steps:

- a. **Verify the death.** Staff shall confirm the death and determine the cause of death through communication with the student's parent or guardian, or police department. Even when a case is perceived as being an obvious instance of suicide, it shall not be labeled as such until after a cause of death ruling has been made. If the cause of death has been confirmed as suicide but the parent or guardian will not permit the cause of death to be disclosed, the school must not share the cause of death but may use the opportunity to discuss suicide prevention with students.
- b. **Assess the situation.** The crisis team shall meet to prepare the postvention response, to consider how severely the death is likely to affect other students, and to determine which students are most likely to be affected. The crisis team shall also consider how recently other traumatic events have occurred within the school community and the time of year of the suicide. If the death occurred during a school vacation, the need for or scale of postvention activities may be reduced.
- c. **Share information.** Before the death is officially classified as a suicide by the coroner's office, the death may be reported to staff, students, and parents/guardians with an acknowledgement that its cause is unknown. Inform the faculty that a sudden death has occurred, preferably in a staff

REGULATION

meeting. Write a statement for staff members to share with students. The statement should include the basic facts of the death and known funeral arrangements (without providing details of the suicide method), recognition of the sorrow the news may cause, and information about the resources available to help students cope with their grief. Public address system announcements and school-wide assemblies should be avoided. The crisis team may prepare a letter (with the input and permission from the student's parent or guardian) to send home with students that includes facts about the death information about what the school is doing to support students, the warning signs of suicidal behavior, and a list of resources available.

- d. **Avoid suicide contagion.** It should be explained in the staff meeting described above that one purpose of trying to identify and give services to other high-risk students is to prevent another death. The crisis team shall work with teachers to identify students who are most likely to be significantly affected by the death. In the staff meeting, the crisis team shall review suicide warning signs and procedures for reporting students who generate concern.
- e. **Initiate support services.** Students identified as being more likely to be affected by the death shall be assessed by the school-employed mental health professional, principal, or designee to determine the level of support needed. The crisis team shall coordinate support services for students and staff in need of individual and small group counseling as needed. In concert with parents or guardians, crisis team members shall refer to community mental healthcare providers to ensure a smooth transition from the crisis intervention phase to meeting underlying or ongoing mental health needs.
- f. **Develop memorial plans.** The school should not create physical memorials (e.g. photos, flowers) on school property, funeral services, or fly the flag at half-mast because it may sensationalize the death and encourage suicide contagion. School should not be canceled for the funeral. Any school-based memorials (e.g., small gatherings) shall include a focus on how to prevent future suicides and prevention resources available.

2. External Communication

The Superintendent or designee shall be the sole media spokesperson. Staff shall refer all inquiries from the media directly to the spokesperson. The spokesperson shall:

- a. Keep the District Suicide Prevention Coordinator informed of school actions relating to the death.
- b. Prepare a statement for the media including the facts of the death, postvention plans, and available resources. The statement must not include confidential information, speculation about victim motivation, means of suicide, or personal family information.

REGULATION

- c. Answer all media inquiries. If a suicide is to be reported by news media, the spokesperson should encourage reporters not to make it a front-page story, not to use pictures of the suicide victim, not to use the word suicide in the caption of the story, not to describe the method of suicide, and not to use the phrase "suicide epidemic" as this may elevate the risk of suicide contagion. They should also be encouraged not to link bullying to suicide and not to speculate about the reason for suicide. Media should be asked to offer the community information on suicide risk factors, warning signs, and resources available.

End of [Name of District] Board Regulation FCAE-BR.....Adopted:

[02/19]01/14/2026

NOTICE

~~This template is the intellectual property of NDSBA and may not be copied, reproduced, distributed, or displayed without NDSBA's permission. Members who willfully disregard the NDSBA copyright guidance risk suspension in the Policy Services program.~~

~~Policy Services members should refrain from sending any NDSBA policy templates outside their District. Districts with policy template requests or questions should contact our office at 1-800-932-8791.~~

M. Consider Policy FCAE-BR Suicide Prevention Procedures

REGULATION

FCAE-BR - SUICIDE PREVENTION PROCEDURES

Definitions

This policy defines the following:

- *At risk* means a student who is defined as high risk for suicide and who has made a suicide attempt, has the intent to die by suicide, or has displayed a significant change in behavior suggesting the onset or deterioration of a mental health condition. The student may have thought about suicide including potential means of death and may have a plan. In addition, the student may exhibit feelings of isolation, hopelessness, helplessness, and the inability to tolerate any more pain.
- *Crisis team* means a multidisciplinary team of primarily administrative, mental health, safety professionals, and support staff whose primary focus is to address crisis preparedness, intervention/response, and recovery. These professionals have been specifically trained in crisis preparedness through recovery and take the leadership role in developing crisis plans, ensuring school staff can effectively execute various crisis protocols, and may provide mental health services for effective crisis interventions and recovery supports.
- *Mental health* means a state of mental and emotional being that can impact choices and actions that affect wellness. Mental health problems include mental and substance use disorders.
- *Postvention* means a crisis intervention strategy designed to reduce the risk of suicide and suicide contagion, provide the support needed to help survivors cope with a suicide death, address the social stigma associated with suicide, and disseminate factual information after the suicide death of a member of the school community.
- *Risk assessment* means an evaluation of a student who may be at risk for suicide, conducted by the appropriate school staff (e.g., school psychologist, school counselor, or school social worker). This assessment is designed to elicit information regarding the student's intent to die by suicide, previous history of suicide attempts, presence of a suicide plan and its level of lethality and availability, presence of support systems, and level of hopelessness and helplessness, mental status, and other relevant risk factors.
- *Risk factors for suicide* means characteristics or conditions that increase the chance that a person may try to take his or her life. Suicide risk tends to be highest when someone has several risk factors at the same time. Risk factors may encompass biological, psychological, and or social factors in the individual, family, and environment.
- *Self-harm* means behavior that is self-directed and deliberately results in injury or the potential for injury to oneself. Can be categorized as either non-suicidal or suicidal. Although self-harm often lacks suicidal intent, youth who engage in self-harm are more likely to attempt suicide.
- *Suicide death* means death caused by self-directed injurious behavior with any intent to die as a result of the behavior. (Note: The coroner's or medical examiner's

REGULATION

office must first confirm that the death was a suicide before any school official may state this as the cause of death.)

- *Suicide attempt* means a self-injurious behavior for which there is evidence that the person had at least some intent to kill himself or herself. A suicide attempt may result in death, injuries, or no injuries. A mixture of ambivalent feelings such as wish to die and desire to live is a common experience with most suicide attempts. Therefore, ambivalence is not a sign of a less serious or less dangerous suicide attempt.
- *Suicidal behavior* means suicide attempts, intentional injury to self-associated with at least some level of intent, developing a plan or strategy for suicide, gathering the means for a suicide plan, or any other overt action or thought indicating intent to end one's life.
- *Suicide contagion* means the process by which suicidal behavior, or a suicide influences an increase in the suicidal behaviors of others. Guilt, identification, and modeling are each thought to play a role in contagion. Although rare, suicide contagion can result in a cluster of suicides.
- *Suicidal ideation* means thinking about, considering, or planning for self-injurious behavior which may result in death. A desire to be dead without a plan or intent to end one's life is still considered suicidal ideation and should be taken seriously.
- *School property* is defined in NDCC 15.1-19-10(6)(b) is all land within the perimeter of the school site and all school buildings, structures, facilities, and school vehicles, whether owned or leased by a school district, and the site of any school-sponsored event or activity.

Assessment and Referral

When a student is identified by a staff person as potentially suicidal, (i.e., verbalizes about suicide, presents overt risk factors such as agitation or intoxication, the act of self-harm occurs, or a student self-refers), the student must be seen by a school-employed mental health professional within the same school day to assess risk and facilitate referral. If there is no mental health professional available, a school nurse or administrator shall fill this role.

For youth at risk:

1. School staff shall continuously supervise the student to ensure their safety.
2. The principal and School Suicide Prevention Coordinator shall be made aware of the situation as soon as reasonably possible.
3. The school-employed mental health professional, principal, or designee shall contact the student's parent or guardian, as described in the Parental Notification and Involvement section, and shall assist the family with urgent referral. When appropriate, this may include contacting emergency medical services.
4. Staff shall ask the student's parent or guardian for written permission to discuss the student's health with outside care, if appropriate.

REGULATION

Suicide Attempts on School Property

In the case of a suicide attempt on school property, the health and safety of the student is paramount. In these situations:

1. First aid may be rendered until professional medical treatment and/or transportation can be received, following district emergency medical procedures.
2. School staff shall supervise the student to ensure their safety.
3. Staff shall move all other students out of the immediate area as soon as possible.
4. If appropriate, staff shall immediately request a mental health assessment for the student.
5. The school-employed mental health professional, principal, or designee must contact the student's parent or guardian, as described in the Parental Notification and Involvement section.
6. Staff shall immediately notify the principal or School Suicide Prevention Coordinator regarding in-school suicide attempts.
7. The school shall engage as necessary the crisis team to assess whether additional steps should be taken to ensure student safety and well-being.

Re-Entry Procedure

For students returning to school after a mental health crisis (e.g., suicide attempt or psychiatric hospitalization), a school-employed mental health professional, the principal, or designee shall meet with the student's parent or guardian, and if appropriate, meet with the student to discuss re-entry and appropriate next steps to ensure the student's readiness for return to school.

1. A school-employed mental health professional, principal, or designee must be identified to coordinate with the student, their parent or guardian, and any outside mental health care providers.
2. The parent or guardian shall provide documentation from a mental health care provider that the student has undergone examination and that they are no longer a danger to themselves or others.
3. The designated staff person shall periodically check in with the student to help them readjust to the school community and address any ongoing concerns.

Out-of-School Suicide Attempts

If a staff member becomes aware of a suicide attempt by a student that is in progress in an out-of-school location, the staff member shall:

1. Call the police and/or emergency medical services, such as 911.
2. Inform the student's parent or guardian.
3. Inform the school suicide prevention coordinator and principal.

If the student contacts the staff member and expresses suicidal ideation, the staff member shall maintain contact with the student (either in person, online, or on the phone). The

REGULATION

staff member may then enlist the assistance of another person to contact the police while maintaining verbal engagement with the student.

Parental Notification and Involvement

In situations where a student is assessed at risk for suicide or has made a suicide attempt, the student's parent or guardian must be informed as soon as practicable by the school-employed mental health professional, principal, or designee. If the student has exhibited any kind of suicidal behavior, the parent or guardian shall be counseled on "means restriction," limiting the child's access to mechanisms for carrying out a suicide attempt. Staff must also seek parental permission to communicate with outside mental health care providers regarding their child.

Through discussion with the student, the school-employed mental health professional, principal, or designee shall assess whether there is further risk of harm due to parent or guardian notification. If the mental health professional, principal, or designee believes, in their professional capacity, that contacting the parent or guardian would endanger the health or well-being of the student, they may delay such contact as appropriate. If contact is delayed, the reasons for the delay should be documented.

Postvention

1. Development and Implementation of an Action Plan

The crisis team shall develop an action plan to guide school response following a death by suicide. A meeting of the crisis team to implement the action plan must take place immediately following news of the suicide death. The action plan may include the following steps:

- a. **Verify the death.** Staff shall confirm the death and determine the cause of death through communication with the student's parent or guardian, or police department. Even when a case is perceived as being an obvious instance of suicide, it shall not be labeled as such until after a cause of death ruling has been made. If the cause of death has been confirmed as suicide but the parent or guardian will not permit the cause of death to be disclosed, the school must not share the cause of death but may use the opportunity to discuss suicide prevention with students.
- b. **Assess the situation.** The crisis team shall meet to prepare the postvention response, to consider how severely the death is likely to affect other students, and to determine which students are most likely to be affected. The crisis team shall also consider how recently other traumatic events have occurred within the school community and the time of year of the suicide. If the death occurred during a school vacation, the need for or scale of postvention activities may be reduced.
- c. **Share information.** Before the death is officially classified as a suicide by the coroner's office, the death may be reported to staff, students, and parents/guardians with an acknowledgement that its cause is unknown. Inform the faculty that a sudden death has occurred, preferably in a staff

REGULATION

meeting. Write a statement for staff members to share with students. The statement should include the basic facts of the death and known funeral arrangements (without providing details of the suicide method), recognition of the sorrow the news may cause, and information about the resources available to help students cope with their grief. Public address system announcements and school-wide assemblies should be avoided. The crisis team may prepare a letter (with the input and permission from the student's parent or guardian) to send home with students that includes facts about the death information about what the school is doing to support students, the warning signs of suicidal behavior, and a list of resources available.

- d. **Avoid suicide contagion.** It should be explained in the staff meeting described above that one purpose of trying to identify and give services to other high-risk students is to prevent another death. The crisis team shall work with teachers to identify students who are most likely to be significantly affected by the death. In the staff meeting, the crisis team shall review suicide warning signs and procedures for reporting students who generate concern.
- e. **Initiate support services.** Students identified as being more likely to be affected by the death shall be assessed by the school-employed mental health professional, principal, or designee to determine the level of support needed. The crisis team shall coordinate support services for students and staff in need of individual and small group counseling as needed. In concert with parents or guardians, crisis team members shall refer to community mental healthcare providers to ensure a smooth transition from the crisis intervention phase to meeting underlying or ongoing mental health needs.
- f. **Develop memorial plans.** The school should not create physical memorials (e.g. photos, flowers) on school property, funeral services, or fly the flag at half-mast because it may sensationalize the death and encourage suicide contagion. ~~School should not be canceled for the funeral.~~ Any school-based memorials (e.g., small gatherings) shall include a focus on how to prevent future suicides and prevention resources available.

2. External Communication

The Superintendent or designee shall be the sole media spokesperson. Staff shall refer all inquiries from the media directly to the spokesperson. The spokesperson shall:

- a. Keep the District Suicide Prevention Coordinator informed of school actions relating to the death.
- b. Prepare a statement for the media including the facts of the death, postvention plans, and available resources. The statement must not include confidential information, speculation about victim motivation, means of suicide, or personal family information.

REGULATION

- c. Answer all media inquiries. If a suicide is to be reported by news media, the spokesperson should encourage reporters not to make it a front-page story, not to use pictures of the suicide victim, not to use the word suicide in the caption of the story, not to describe the method of suicide, and not to use the phrase "suicide epidemic" as this may elevate the risk of suicide contagion. They should also be encouraged not to link bullying to suicide and not to speculate about the reason for suicide. Media should be asked to offer the community information on suicide risk factors, warning signs, and resources available.

End of [Name of District] Board Regulation FCAE-BR.....Adopted:

[02/19]01/14/2026

NOTICE

~~This template is the intellectual property of NDSBA and may not be copied, reproduced, distributed, or displayed without NDSBA's permission. Members who willfully disregard the NDSBA copyright guidance risk suspension in the Policy Services program.~~

~~Policy Services members should refrain from sending any NDSBA policy templates outside their District. Districts with policy template requests or questions should contact our office at 1-800-932-8791.~~

N. Consider Policy FFK - BR - Suspension and Expulsion Regulations

REGULATION

FFK-BR - SUSPENSION AND EXPULSION REGULATIONS

Suspension

Suspension involves either in-school suspension or the dismissal of a student from school classes, buildings, and grounds. Suspension shall not be for more than the maximum duration allowed by law. The parent(s) of the student are to be notified promptly by the school principal that suspension has been issued.

The authority to initially determine whether ~~or not~~ a student shall be suspended rests with the principal, assistant principal, or Superintendent and can be exercised AFTER the student is given:

1. Oral or written notice of the charges against him/her.
2. An explanation of the evidence against him/her.
3. An opportunity to present their side of the story.

There does not need be ~~no a~~ delay between the time notice is given and the conduct of the above procedure. In those cases where a student's presence poses a continuing danger to persons or property or any ongoing threat of disrupting the educational process, the student may be immediately removed.

In emergency situations that are a result of risk to health and safety, the District may postpone the suspension notice process above until the emergency condition has passed.

Expulsion

The District must expel a student for a minimum of twelve months if the student is in violation of the weapons policy and the expulsion period is not modified based on the criteria identified in policy FFD, Possessing Weapons. The District may expel a student for up to twelve months for insubordination, habitual indolence, disorderly conduct, a sexual offense as identified under NDCC Ch. 12.1-20 and policy ACCB, Protection for Student Victims of Sexual Offenses, or any other policy violation or state law violation giving rise to expulsion consideration. Expulsion shall not be for more than the maximum duration permitted by law and tThe District shall follow the procedure for conducting an expulsion hearing contained in state law and administrative regulations. If the student involved has a disability, see the administrative regulation on suspension and expulsion of students with disabilities.

The responsibility of the school may not end with expulsion. The guidance department may notify other appropriate agencies when a student has been expelled.

Expulsion Pre-Hearing Notice to Student

The student and the student's parent shall be provided with the following notices, prior to the expulsion hearing outlined below:

1. **Notice of Charges:** The specific charges against the student shall be stated clearly enough for the student and the parent to understand the grounds of the charge and to be able to prepare a defense.

REGULATION

2. **Notice of Hearing:** The date of a hearing, which shall be within a reasonable time not to exceed ten school days, if the student is currently under suspension, unless a postponement is requested or agreed to by the parent.
3. **Presenting Evidence:** A student may present witnesses or documentary evidence to rebut the charges against the student.
4. **Notice of Right to Adult Representation:** The right to be represented and/or assisted at the hearing by a lawyer or other adult at the student's expense shall be explained. A parent or guardian who is unable to attend the hearing may provide written designation of another adult to assist the student in the parent's absence.

Conducting Hearings for Expulsion

1. **Nature of the Hearing:** The hearing is not a court proceeding and should not be referred to or conducted as such. There are no specific rules of evidence or procedure that must be followed. The intent of the hearing is to determine whether the reasons offered for the proposed expulsion are supported by the evidence. The evidence offered at the hearing should be directed toward attaining the truth and shall include an opportunity for the presentation of evidence as to the existence of mitigating circumstances.
2. **The Hearing Officer:** The student is entitled to an impartial hearer of facts. If the school board has designated a hearing officer, the hearing officer may conduct the hearing unless they are biased or prejudiced against the student or was directly involved with the incident at issue. If the hearing officer is not qualified under this rule, another hearing officer shall be called upon to conduct the hearing.
3. **Representation of the Student:** There is no requirement that the student must have representation at the hearing; however, if the student or their parent(s) request that they be represented by an attorney at the student's expense, the request must be granted. The school may choose to involve the parents in the disciplinary proceedings from the outset.
4. **A Recording of the Hearing:** A record of the hearing should be made to substantiate that the required elements of procedural due process were afforded the student. This can be accomplished by several methods. The preferred method of recording is tape recording or court reporter transcription of the entire proceeding. All evidence that is introduced in the form of written documents should be marked so as to identify the origin and order of introduction (e.g., School Exhibit 1, 2, 3, and Student Exhibit 1, 2, 3). All records of a hearing should be kept at least six years after the expelled student reaches the age of 18 years.
5. **Open or Closed Hearing:** Since an expulsion hearing before a designated hearing officer or the school board is subject to the Family Rights and Privacy Act (FERPA), the hearing shall be closed unless the parent/eligible student waives their rights under FERPA in writing.
6. **Witnesses in the Room:** At the request of the school representative or the student or their parents, witnesses may be excluded from the room except when offering testimony. The hearing officer should make this option known at the

REGULATION

beginning of the hearing, before any evidence is presented. At no time may the student or their parent or representative be excluded from the room.

7. **Cross-Examination:** The hearing officer should permit cross-examination if any circumstances indicate that it is necessary in order to reach the truth or to otherwise conduct a hearing, which is fundamentally fair.
8. **Sworn Witnesses:** Witnesses should be given an oath or affirmation before offering testimony.
9. **Evidence:** If, at the conclusion of the hearing, the reasons given for the proposed expulsion are supported by the evidence offered at the hearing, the student may be expelled. The action of the student does not have to be proven beyond a reasonable doubt as in a criminal trial, but the action must be supported by the evidence. There must be evidence presented upon which the hearing officer can conclude that the student engaged in conduct supporting expulsion. In determining whether there is evidence to support an expulsion, the hearing officer may take into consideration only that evidence presented at the hearing.
10. **Making the Decision and Giving Notice to the Parties:** After the hearing, the hearing officer decides whether to expel a student. The hearing officer has the responsibility of promptly informing the student, his or her parents, the student's counsel, or his or her representative in writing of the decision. The decision must be specific enough so that a reasonable person can be advised of the finding and basis for the decision to expel. The decision should also contain information on how to appeal to the Board, if the Board did not serve as the hearing officer.
11. **Appeal to School Board:** Except when the Board served as the hearing officer, an appeal of the hearing officer's decision may be made to the Board based upon a review of the record of the expulsion hearing. This decision should be reviewed at the next regular meeting of the Board, except when good cause is shown for calling a special meeting for that purpose. Since the expulsion will affect or become a part of the student's educational record, the appeal hearing before the Board will be in executive session unless the parent/guardian signs a written waiver of their rights under the Family Educational Rights and Privacy Act.

For expulsion procedures, see the administrative regulation on guidelines for hearings.

End of Kildeer School District #16 Board Reg. FFK-BR ~~Adopted: 02/09/22~~ Amended: [12/10/2501/14/2026](#)

REGULATION

FFK-BR - SUSPENSION AND EXPULSION REGULATIONS

Suspension

Suspension involves either in-school suspension or the dismissal of a student from school classes, buildings, and grounds. Suspension shall not be for more than maximum duration allowed by law. The parent(s) of the student are to be notified promptly by the school principal that suspension has been issued.

The authority to initially determine whether or not a student shall be suspended rests with the principal, assistant principal, or Superintendent and can be exercised AFTER the student is given:

1. Oral or written notice of the charges against him/her.
2. An explanation of the evidence against him/her.
3. An opportunity to present their side of the story.

There need be no delay between the time notice is given and the conduct of the above procedure. In those cases where a student's presence poses a continuing danger to persons or property or any ongoing threat of disrupting the educational process, the student may be immediately removed.

In emergency situations that are a result of risk to health and safety, the District may postpone the suspension notice process above until the emergency condition has passed.

Expulsion

Expulsion shall not be for more than the maximum duration permitted by law and the District shall follow the procedure for conducting an expulsion hearing contained in state law and administrative regulations. If the student involved has a disability, see the administrative regulation on suspension and expulsion of students with disabilities.

The responsibility of the school may not end with expulsion. The guidance department may notify other appropriate agencies when a student has been expelled.

Expulsion Pre-Hearing Notice to Student

The student and the student's parent shall be provided with the following notices, prior to the expulsion hearing outlined below:

1. **Notice of Charges:** The specific charges against the student shall be stated clearly enough for the student and the parent to understand the grounds of the charge and to be able to prepare a defense.
2. **Notice of Hearing:** The date of a hearing, which shall be within a reasonable time not to exceed ten school days, if the student is currently under suspension, unless a postponement is requested or agreed to by the parent.
3. **Presenting Evidence:** A student may present witnesses or documentary evidence to rebut the charges against the student.

REGULATION

4. **Notice of Right to Adult Representation:** The right to be represented and/or assisted at the hearing by a lawyer or other adult at the student's expense shall be explained. A parent or guardian who is unable to attend the hearing may provide written designation of another adult to assist the student in the parent's absence.

Conducting Hearings for Expulsion

1. **Nature of the Hearing:** The hearing is not a court proceeding and should not be referred to or conducted as such. There are no specific rules of evidence or procedure that must be followed. The intent of the hearing is to determine whether the reasons offered for the proposed expulsion are supported by the evidence. The evidence offered at the hearing should be directed toward attaining the truth and shall include an opportunity for the presentation of evidence as to the existence of mitigating circumstances.
2. **The Hearing Officer:** The student is entitled to an impartial hearer of facts. If the school board has designated a hearing officer, the hearing officer may conduct the hearing unless they are biased or prejudiced against the student or was directly involved with the incident at issue. If the hearing officer is not qualified under this rule, another hearing officer shall be called upon to conduct the hearing.
3. **Representation of the Student:** There is no requirement that the student must have representation at the hearing; however, if the student or their parent(s) request that they be represented by an attorney at the student's expense, the request must be granted. The school may choose to involve the parents in the disciplinary proceedings from the outset.
4. **A Recording of the Hearing:** A record of the hearing should be made to substantiate that the required elements of procedural due process were afforded the student. This can be accomplished by several methods. The preferred method of recording is tape recording or court reporter transcription of the entire proceeding. All evidence that is introduced in the form of written documents should be marked so as to identify the origin and order of introduction (e.g., School Exhibit 1, 2, 3, and Student Exhibit 1, 2, 3). All records of a hearing should be kept at least six years after the expelled student reaches the age of 18 years.
5. **Open or Closed Hearing:** Since an expulsion hearing before a designated hearing officer or the school board is subject to the Family Rights and Privacy Act (FERPA), the hearing shall be closed unless the parent/eligible student waives their rights under FERPA in writing.
6. **Witnesses in the Room:** At the request of the school representative or the student or their parents, witnesses may be excluded from the room except when offering testimony. The hearing officer should make this option known at the beginning of the hearing, before any evidence is presented. At no time may the student or their parent or representative be excluded from the room.
7. **Cross-Examination:** The hearing officer should permit cross-examination if any circumstances indicate that it is necessary in order to reach the truth or to otherwise conduct a hearing, which is fundamentally fair.

REGULATION

8. **Sworn Witnesses:** Witnesses should be given an oath or affirmation before offering testimony.
9. **Evidence:** If, at the conclusion of the hearing, the reasons given for the proposed expulsion are supported by the evidence offered at the hearing, the student may be expelled. The action of the student does not have to be proven beyond a reasonable doubt as in a criminal trial, but the action must be supported by the evidence. There must be evidence presented upon which the hearing officer can conclude that the student engaged in conduct supporting expulsion. In determining whether there is evidence to support an expulsion, the hearing officer may take into consideration only that evidence presented at the hearing.
10. **Making the Decision and Giving Notice to the Parties:** After the hearing, the hearing officer decides whether to expel a student. The hearing officer has the responsibility of promptly informing the student, his or her parents, the student's counsel, or his or her representative in writing of the decision. The decision must be specific enough so that a reasonable person can be advised of the finding and basis for the decision to expel. The decision should also contain information on how to appeal to the Board, if the Board did not serve as the hearing officer.
11. **Appeal to School Board:** Except when the Board served as the hearing officer, an appeal of the hearing officer's decision may be made to the Board based upon a review of the record of the expulsion hearing. This decision should be reviewed at the next regular meeting of the Board, except when good cause is shown for calling a special meeting for that purpose. Since the expulsion will affect or become a part of the student's educational record, the appeal hearing before the Board will be in executive session unless the parent/guardian signs a written waiver of their rights under the Family Educational Rights and Privacy Act.

For expulsion procedures, see the administrative regulation on guidelines for hearings.

End of Killdeer School District #16 Board Reg. FFK-BR.....Adopted: 02/09/22

REGULATION

FFK-BR - SUSPENSION AND EXPULSION REGULATIONS

Suspension

Suspension involves either in-school suspension or the dismissal of a student from school classes, buildings, and grounds. Suspension shall not be for more than the maximum duration allowed by law. The parent(s) of the student are to be notified promptly by the school principal that suspension has been issued.

The authority to **[initially]** determine whether a student shall be suspended rests with the principal, **[assistant principal, or Superintendent]** and can be exercised AFTER the student is given:

1. Oral or written notice of the charges against him/her.
2. An explanation of the evidence against him/her.
3. An opportunity to present their side of the story.

There does not need to be a delay between the time notice is given and the conduct of the above procedure. In those cases where a student's presence poses a continuing danger to persons or property or any ongoing threat of disrupting the educational process, the student may be immediately removed.

In emergency situations that are a result of risk to health and safety, the district may postpone the suspension notice process above until the emergency condition has passed.

Expulsion

The District must expel a student for a minimum of twelve months if the student is in violation of the weapons policy and the expulsion period is not modified based on the criteria identified in policy FFD, Possessing Weapons. The District may expel a student for up to twelve months for insubordination, habitual indolence, disorderly conduct, a sexual offense as identified under NDCC Ch. 12.1-20 and policy ACCB, Protection for Student Victims of Sexual Offenses, or any other policy violation or state law violation giving rise to expulsion consideration. The District shall follow the procedure for conducting an expulsion hearing contained in state law and administrative regulations. If the student involved has a disability, see the administrative regulation on suspension and expulsion of students with disabilities.

The responsibility of the school may not end with expulsion. The guidance department may notify other appropriate agencies when a student has been expelled.

Expulsion Pre-Hearing Notice to Student

The student and the student's parent shall be provided with the following notices, prior to the expulsion hearing outlined below:

1. **Notice of Charges:** The specific charges against the student shall be stated clearly enough for the student and the parent to understand the grounds of the charge and to be able to prepare a defense.
2. **Notice of Hearing:** The date of a hearing, which shall be within a reasonable time not to exceed ten school days, if the student is currently under suspension, unless a postponement is requested or agreed to by the parent.
3. **Presenting Evidence:** A student may present witnesses or documentary evidence to rebut the charges against the student.
4. **Notice of Right to Adult Representation:** The right to be represented and/or assisted at the hearing by a lawyer or other adult at the student's expense shall be explained. A parent or guardian who is unable to attend the hearing may provide written designation of another adult to assist the student in the parent's absence.

Conducting Hearings for Expulsion

1. **Nature of the Hearing:** The hearing is not a court proceeding and should not be referred to or conducted as such. There are no specific rules of evidence or procedure that must be followed. The intent of the hearing is to determine whether the reasons offered for the proposed expulsion are supported by the evidence. The evidence offered at the hearing should be directed toward attaining the truth and shall include an opportunity for the presentation of evidence as to the existence of mitigating circumstances.
2. **The Hearing Officer:** The student is entitled to an impartial hearer of facts. If the school board has designated a hearing officer, the hearing officer may conduct the hearing unless they are biased or prejudiced against the student or was directly involved with the incident at issue. If the hearing officer is not qualified under this rule, another hearing officer **[should] [shall]** be called upon to conduct the hearing.
3. **Representation of the Student:** There is no requirement that the student must have representation at the hearing; however, if the student or their parent(s) request that they be represented by an attorney at the student's expense, the request must be granted. The school may choose to involve the parents in the disciplinary proceedings from the outset.
4. **A Recording of the Hearing:** A record of the hearing should be made to substantiate that the required elements of procedural due process were afforded the student. This can be accomplished by several methods. The preferred method of recording is tape recording or court reporter transcription of the entire proceeding. All evidence that is introduced in the form of written documents should be marked so as to identify the origin and order of introduction (e.g., School Exhibit 1, 2, 3, and Student Exhibit 1, 2, 3). All records of a hearing should be kept at least six years after the expelled student reaches the age of 18 years.
5. **Open or Closed Hearing:** Since an expulsion hearing before a designated hearing officer or the school board is subject to the Family Rights and Privacy Act (FERPA), the hearing shall be closed unless the parent/eligible student waives their rights under FERPA in writing.

6. **Witnesses in the Room:** At the request of the school representative or the student or their parents, witnesses may be excluded from the room except when offering testimony. The hearing officer should make this option known at the beginning of the hearing, before any evidence is presented. At no time may the student or their parent or representative be excluded from the room.
7. **Cross-Examination:** The hearing officer should permit cross-examination if any circumstances indicate that it is necessary in order to reach the truth or to otherwise conduct a hearing, which is fundamentally fair.
8. **Sworn Witnesses:** Witnesses should be given an oath or affirmation before offering testimony.
9. **Evidence:** If, at the conclusion of the hearing, the reasons given for the proposed expulsion are supported by the evidence offered at the hearing, the student may be expelled. The action of the student does not have to be proven beyond a reasonable doubt as in a criminal trial, but the action must be supported by the evidence. There must be evidence presented upon which the hearing officer can conclude that the student engaged in conduct supporting expulsion. In determining whether there is evidence to support an expulsion, the hearing officer may take into consideration only that evidence presented at the hearing.
10. **Making the Decision and Giving Notice to the Parties:** After the hearing, the hearing officer decides whether to expel a student. The hearing officer has the responsibility of promptly informing the student, his or her parents, the student's counsel, or his or her representative in writing of the decision. The decision must be specific enough so that a reasonable person can be advised of the findings and basis for the decision to expel. The decision should also contain information on how to appeal to the Board, if the Board did not serve as the hearing officer.
11. **Appeal to School Board:** Except when the Board served as the hearing officer, an appeal of the hearing officer's decision may be made to the Board based upon a review of the record of the expulsion hearing. This decision should be reviewed at the next regular meeting of the Board, except when good cause is shown for calling a special meeting for that purpose. Since the expulsion will affect or become a part of the student's educational record, the appeal hearing before the Board will be in executive session unless the parent/guardian signs a written waiver of their rights under the Family Educational Rights and Privacy Act.

For expulsion procedures, see the administrative regulation on guidelines for hearings.

End of [Name of District] Board Regulation FFK-BR Adopted:

[07/25]

NOTICE

This template is the intellectual property of NDSBA and may not be copied, reproduced, distributed, or displayed without NDSBA's permission. Members who willfully disregard the NDSBA copyright guidance risk suspension in the Policy Services program.

Policy Services members should refrain from sending any NDSBA policy templates outside their District. Districts with policy template requests or questions should contact our office at 1-800-932-8791.

O. Consider Reaffirming Policy DFA - Supervision & Evaluation

MEMBER REQUESTED

DFA - SUPERVISION & EVALUATION

The Board shall exercise administrative oversight over the Superintendent and Business Manager including evaluation of performance.

The Board or designee shall assign each ancillary employee a direct supervisor, whose title and role may be listed in the job description. Teachers shall be under the direct supervision of the building principal.

Each supervisor shall evaluate the work of each employee under his/her supervision. The Superintendent or designee shall establish evaluation procedures in accordance with any applicable laws and shall assess evaluations submitted by supervisory personnel.

Complementary Documents

- CAAB, Superintendent Evaluation Procedure
- DFAA, Teacher Evaluation
- DFAA-AR, Teacher Evaluation Procedure

End of Killdeer School District #16 Policy DFA.....Amended: 02/23/16

MEMBER REQUESTED

DFA - SUPERVISION AND EVALUATION

The Board shall exercise administrative oversight over the Superintendent **[Option 1: and Business Manager]** including evaluation of performance. **[Option 2: The Board delegates to the Superintendent administrative oversight of the Business Manager.]¹ [The Superintendent has supervisory responsibility over the business manager's daily operations.]**

The **[building]** principal shall assign each classified employee a direct supervisor. Teachers shall be under the direct supervision of the **[{building} principal]** **[administrator assigned responsibility for their department]**.

Each supervisor shall evaluate the work of each employee under his/her supervision. The Superintendent shall establish evaluation procedures in accordance with any applicable laws and shall assess evaluations submitted by supervisory personnel.

Complementing NDSBA Templates (may contain items not adopted by the Board)

- CAAB, Superintendent Evaluation Procedure
- **[DFA-E, District Organizational Chart]**
- DFAA, Teacher Evaluation
- DFAA-AR, Teacher Evaluation Procedure

End of [Name of District] Policy DFAAdopted:

[06/15]

NOTICE

This template is the intellectual property of NDSBA and may not be copied, reproduced, distributed, or displayed without NDSBA's permission. Members who willfully disregard the NDSBA copyright guidance risk suspension in the Policy Services program.

Policy Services members should refrain from sending any NDSBA policy templates outside their District. Districts with policy template requests or questions should contact our office at 1-800-932-8791.

¹ If selecting this option, your board must develop an organizational chart to complement this policy. Please label this chart DFA-E.

MEMBER REQUESTED

DFA - SUPERVISION & EVALUATION

The Board shall exercise administrative oversight over the Superintendent and Business Manager including evaluation of performance.

The Board or designee shall assign each ancillary employee a direct supervisor, whose title and role may be listed in the job description. Teachers shall be under the direct supervision of the building principal.

Each supervisor shall evaluate the work of each employee under his/her supervision. The Superintendent or designee shall establish evaluation procedures in accordance with any applicable laws and shall assess evaluations submitted by supervisory personnel.

Complementary Documents

- CAAB, Superintendent Evaluation Procedure
- DFAA, Teacher Evaluation
- DFAA-AR, Teacher Evaluation Procedure

End of Killdeer School District #16 Policy DFA.....**Amended**Reaffirmed: 01/14/202602/23/16

P. Consider Policy DFAA-Teacher Evaluation

DFAA - TEACHER EVALUATION

The building principal shall evaluate the professional teaching staff by use of instruments adopted by the Board. The evaluation process will be based on the supervisory process. These evaluations shall be conducted in conformance with North Dakota law, including the dates specified in the law. The evaluation shall become a part of the teacher's personnel file. The teacher shall have the right to review the evaluation and may attach a statement of disagreement if he/she so wishes.

Complementary Documents

- DFA, Supervision & Evaluation
- DFAA-AR, Teacher Evaluation Procedure
- DIB, Review of Contested Material in Personnel Files

End of Killdeer School District #16 Policy DFAA.....Adopted: 06/11/14

DFAA - TEACHER EVALUATION

Administration should engage in ongoing monitoring and evaluation of teacher performance and must comply with statutory required formal, written performance reviews. The purpose of ongoing and formal performance evaluation is to ensure teachers hold the requisite ability, competence, and qualifications to perform teaching duties; to identify areas of deficiency and establish expectations for improvement; to identify effective teaching strategies and potential teaching mentors; and to increase the overall quality of educational services provided to students.

Immediate supervisors shall evaluate certified teaching staff through ongoing monitoring of teacher performance, informal and/or formal classroom observations, as well as through the use of any other evaluation instruments or rubrics adopted by the Board. Administration should complete formal performance reviews and evaluations with honesty, accuracy, and with specific comments supporting the ratings identified in the document. When applicable, performance deficiencies identified in an informal or formal performance evaluation instrument should be considered by administration for the drafting of a performance improvement plan or referral to a teacher mentoring program. Formal, written performance reviews shall be conducted in compliance with North Dakota Century Code § 15.1-15-01, as follows:

1. The District shall conduct two performance reviews per year, for the first three years and individual is employed as a teacher. The District shall prepare written reports of the teacher's performance. The District shall make the first yearly report available to the teacher on or before December fifteenth. The school district shall make the second yearly report available to the teacher on or before April fifteenth.
2. If an individual begins employment as a teacher after January first, the District shall conduct one review of the teacher's performance. The school district shall make the written report available to the individual on or before April fifteenth.
3. Beginning with the fourth year of a teacher's employment as a teacher, the District shall conduct at least one review of the teacher's performance each year. The District shall prepare a written report of the teacher's performance and make the report available to the teacher on or before April fifteenth.

Formal, written performance reviews and evaluations shall become a part of the employee's personnel file and shall not be removed. The employee shall have the right to review the evaluation and may attach a written response, which shall be attached to the performance review or evaluation document in the personnel file.

Complementing NDSBA Templates (may contain items not adopted by the Board)

- DFA, Supervision and Evaluation
- DFAA-AR, Teacher Evaluation Procedure

- DFAB, Teacher Supervision
- DIB, Review of Contested Material in Personnel Files

End of [Name of District] Policy DFAA Adopted:

[12/24]

NOTICE

This template is the intellectual property of NDSBA and may not be copied, reproduced, distributed or displayed without NDSBA's permission. Members who willfully disregard the NDSBA copyright guidance risk suspension in the Policy Services program.

Policy Services members should refrain from sending any NDSBA policy templates outside their District. Districts with policy template requests or questions should contact our office at 1-800-932-8791.

DFAA - TEACHER EVALUATION

~~The building principal shall evaluate the professional teaching staff by use of instruments adopted by the Board. The evaluation process will be based on the supervisory process. These evaluations shall be conducted in conformance with North Dakota law, including the dates specified in the law. The evaluation shall become a part of the teacher's personnel file. The teacher shall have the right to review the evaluation and may attach a statement of disagreement if he/she so wishes.~~

Administration should engage in ongoing monitoring and evaluation of teacher performance and must comply with statutory required formal, written performance reviews. The purpose of ongoing and formal performance evaluation is to ensure teachers hold the requisite ability, competence, and qualifications to perform teaching duties; to identify areas of deficiency and establish expectations for improvement; to identify effective teaching strategies and potential teaching mentors; and to increase the overall quality of educational services provided to students.

Immediate supervisors shall evaluate certified teaching staff through ongoing monitoring of teacher performance, informal and/or formal classroom observations, as well as through the use of any other evaluation instruments or rubrics adopted by the Board. Administration should complete formal performance reviews and evaluations with honesty, accuracy, and with specific comments supporting the ratings identified in the document. When applicable, performance deficiencies identified in an informal or formal performance evaluation instrument should be considered by administration for the drafting of a performance improvement plan or referral to a teacher mentoring program. Formal, written performance reviews shall be conducted in compliance with North Dakota Century Code § 15.1-15-01, as follows:

- The District shall conduct two performance reviews per year, for the first three years and individual is employed as a teacher. The District shall prepare written reports of the teacher's performance. The District shall make the first yearly report available to the teacher on or before December fifteenth. The school district shall make the second yearly report available to the teacher on or before April fifteenth.
- If an individual begins employment as a teacher after January first, the District shall conduct one review of the teacher's performance. The school district shall make the written report available to the individual on or before April fifteenth.
- Beginning with the fourth year of a teacher's employment as a teacher, the District shall conduct at least one review of the teacher's performance each year. The District shall prepare a written report of the teacher's performance and make the report available to the teacher on or before April fifteenth.

Formal, written performance reviews and evaluations shall become a part of the employee's personnel file and shall not be removed. The employee shall have the right

COGNIA

to review the evaluation and may attach a written response, which shall be attached to the performance review or evaluation document in the personnel file.

Complementary Documents

- DFA, Supervision & Evaluation
- DFAA-AR, Teacher Evaluation Procedure
- DFAB, Teacher Supervision
- DIB, Review of Contested Material in Personnel Files

End of Killdeer School District #16 Policy DFAA.....Adopted: 06/11/14

Q. Consider Reaffirming Policy DKA - Reduction-In-Force Policy

RECOMMENDED

DKA - REDUCTION-IN-FORCE POLICY

The Board shall have the sole right to determine the necessity for and scope of a reduction in force for reasons including, but not limited to, lack of funds, uncertainty of funds, declining enrollment, or other reasons of necessity.

Teaching staff on leave for any purpose remain subject the district's reduction-in-force policy.

Criteria for RIF Selection

Reductions in teaching staff, as they become necessary, will be made on the basis of what will have the least detrimental effect on children. In general, this objective dictates a teaching staff reduction policy which:

1. Retains the strongest teachers;
2. Avoids undue increases in class size;
3. Reserves a place for the exceptional younger teacher.

When a RIF is contemplated teacher selection will be based on a composite of the following criteria. (NOTE: The following are listed in alphabetical order; none is to be construed to have a higher rank order than the others; various weighting may be assigned to each item based on the district's short and long-term staffing needs.):

1. Academic and professional preparation beyond the minimum certification requirements.
2. Adaptability to other assignments.
3. Contributions made to the teaching profession and the school district.
4. Effectiveness in teaching and in related professional responsibilities.
5. Evidence of professional growth.
6. Grade levels and subject areas taught.

When teachers are judged to be similarly qualified and significant differences in length of full-time district service exist, preference in retention will be given to the teachers with the longest district service.

A conference prior to school board action to contemplate nonrenewal for RIF will be held between the selected teacher(s) and the administration, at which time an agreement to RIF in lieu of a hearing will be presented for each teacher's consideration.

Notices & Hearing

If the Board acts to contemplate reduction of the teaching staff, any teacher affected thereby shall be given such notice and hearing as may be required by law.

Recall Rights

Any teacher who is nonrenewed under the provisions of this policy may request and shall be given consideration for teaching vacancies for which said teacher is qualified and

RECOMMENDED

which occur within 12 months after receipt of written notice of the nonrenewal decision. It shall be the sole responsibility of said teacher to provide the District with a current address. Any teacher who is offered re-employment hereunder and fails to accept the same within 15 days after it is offered shall be deemed to have rejected said offer and shall forfeit all future recall rights if an offer of equal employment is rejected.

Complementary Documents

- DKA-E, Reduction in Force Rubric

End of Killdeer School District #16 Policy DKAAmended: 03/09/16

DKA--REDUCTION-IN-FORCE POLICY
RECOMMENDED

DKA - REDUCTION-IN-FORCE POLICY

The Board shall have the sole right to determine the necessity for, and scope of, a reduction-in-force for reasons including, but not limited to, lack of funds, uncertainty of funds, declining enrollment, or other reasons of necessity that justify a reduction in the staff within the Board discretion.

Teaching staff on leave for any purpose remain subject to the district's reduction-in-force policy.

Criteria

The Superintendent or administrative designee shall recommend teacher(s) for reduction-in-force in accordance with the following criteria:

1. Attrition, including retirements and resignations.
2. When attrition is not sufficient to alleviate the necessity for reduction in force, the Board shall retain teachers with the greatest adaptability to meet present and future district staffing and educational needs, both curricular and extracurricular.
3. When teachers within the same area of licensure are deemed to be of equal adaptability, the Board shall retain the teacher with superior academic and professional preparation beyond minimum licensure requirements in their teaching field.
4. When teachers are deemed to be of equal adaptability and have equal academic and professional preparation within their teaching fields, the Board shall retain the teacher who has taught in the District for the greater period of time.

If a reduction in force is necessary, only teachers directly impacted (e.g., those employed under a Title program) will be considered for reduction in force based on the criteria for reduction-in-force above.

The District is required to maintain written documentation of a reduction-in-force analysis.

Notices and Hearing

If a decision is made to reduce the teaching staff, any teacher affected thereby shall be given written notice and hearing as required by law.

Nondiscriminatory

A reduction-in-force shall only be initiated in a nondiscriminatory manner in accordance with state and federal law. The District may not use reduction-in-force as a substitute for disciplinary measures.

[Reemployment Rights

Any teacher who is nonrenewed under the provisions of this policy may request and shall be given consideration for teaching vacancies for which said teacher is the most qualified and which occur within {# (12 recommended)} months after receipt of written notice of the nonrenewal decision. It shall be the sole responsibility of said teacher to provide the District with a current address. Any teacher who is offered re-employment hereunder and fails to accept the same within {7 days} {a reasonable time period} after it is offered shall be deemed to have rejected said offer and shall forfeit all future reemployment rights if an offer of equal employment is rejected.]

Complementing NDSBA Templates (may contain items not adopted by the Board)

- DKA-E, Reduction in Force Rubric

End of [Name of District] Policy DKA Adopted:

[1/25]

NOTICE

This template is the intellectual property of NDSBA and may not be copied, reproduced, distributed or displayed without NDSBA's permission. Members who willfully disregard the NDSBA copyright guidance risk suspension in the Policy Services program.

Policy Services members should refrain from sending any NDSBA policy templates outside their District. Districts with policy template requests or questions should contact our office at 1-800-932-8791.

RECOMMENDED

DKA - REDUCTION-IN-FORCE POLICY

The Board shall have the sole right to determine the necessity for and scope of a reduction in force for reasons including, but not limited to, lack of funds, uncertainty of funds, declining enrollment, or other reasons of necessity.

Teaching staff on leave for any purpose remain subject the district's reduction-in-force policy.

Criteria for RIF Selection

Reductions in teaching staff, as they become necessary, will be made on the basis of what will have the least detrimental effect on children. In general, this objective dictates a teaching staff reduction policy which:

1. Retains the strongest teachers;
2. Avoids undue increases in class size;
3. Reserves a place for the exceptional younger teacher.

When a RIF is contemplated teacher selection will be based on a composite of the following criteria. (NOTE: The following are listed in alphabetical order; none is to be construed to have a higher rank order than the others; various weighting may be assigned to each item based on the district's short and long-term staffing needs.):

1. Academic and professional preparation beyond the minimum certification requirements.
2. Adaptability to other assignments.
3. Contributions made to the teaching profession and the school district.
4. Effectiveness in teaching and in related professional responsibilities.
5. Evidence of professional growth.
6. Grade levels and subject areas taught.

When teachers are judged to be similarly qualified and significant differences in length of full-time district service exist, preference in retention will be given to the teachers with the longest district service.

A conference prior to school board action to contemplate nonrenewal for RIF will be held between the selected teacher(s) and the administration, at which time an agreement to RIF in lieu of a hearing will be presented for each teacher's consideration.

Notices & Hearing

If the Board acts to contemplate reduction of the teaching staff, any teacher affected thereby shall be given such notice and hearing as may be required by law.

Recall Rights

Any teacher who is nonrenewed under the provisions of this policy may request and shall be given consideration for teaching vacancies for which said teacher is qualified and

RECOMMENDED

which occur within 12 months after receipt of written notice of the nonrenewal decision. It shall be the sole responsibility of said teacher to provide the District with a current address. Any teacher who is offered re-employment hereunder and fails to accept the same within 15 days after it is offered shall be deemed to have rejected said offer and shall forfeit all future recall rights if an offer of equal employment is rejected.

Complementary Documents

- DKA-E, Reduction in Force Rubric

End of Killdeer School District #16 Policy DKA**Amended/Reaffirmed: 03/09/1601/14/2026**

R. Consider Policy FBA-Student Fees

RECOMMENDED

FBA - STUDENT FEES

The Board will establish and reassess student fees in accordance with law on an as needed basis at least annually. The Superintendent and Board shall establish school fine amounts as permitted by law. All fees and fines shall be delineated in board-approved regulations.

When a parent/guardian is unable to pay a fee in full, the Superintendent is authorized to waive or reduce this fee upon the parent/guardian's completion of a fee reduction/waiver form.

The District will vigorously pursue the collection of any outstanding bills, including use of a collections agency and/or filing a claim in small claims court. The Superintendent, in accordance with law, may impose further penalties on students for failure to pay fees/fines.

Complementary Documents

- IB-BR, Lunch Charging

End of Killdeer School District #16 Policy FBAAdopted: 11/03/14

RECOMMENDED

FBA - STUDENT FEES

The Board will establish and reassess student fees in accordance with the law **[on an as needed basis] [at least annually]**. The **[Superintendent] [Board]** shall establish school fine amounts as permitted by law and in compliance with NDCC § 15.1-09-36. **[All fees and fines shall be delineated in board-approved regulations.]**

When a parent/guardian is unable to pay a fee in full, the Superintendent is authorized to waive or reduce this fee **[in accordance with the district's fee-waiver procedure] [upon the parent/guardian's completion of a fee reduction/waiver form]**.

The Board has adopted the following specific policies related to student fees:

1. **School Meals**. Schools may contact a student's parent or guardian directly regarding unpaid meals debt or insufficient funds to pay for additional meals. Schools may also require a child to deliver a sealed envelope regarding insufficient funds or unpaid meal debt to that child's parent or guardian, but the school may not distribute that letter to the child in a manner that stigmatizes the child.
2. **Drivers Education**. Fees for driver's education and for courses that generate products that become the personal property of the student must be paid prior to the start of the course. The District may also require that a student pay a fee for behind-the-wheel driver's education instruction.
3. **Security Deposits**. The District may require students to pay a security deposit for the return of textbooks, materials supplies, or equipment, and it may assess a student a "use charge" if an item has received undue wear.
4. **Personal or Consumable Items**. The District may require a student furnish personal or consumable items.
5. **Admission Fee**. The District may require a student pay an admission fee or other charges for extracurricular or noncurricular activities if the student's attendance is optional.
6. **Benefit Plans**. The District may require a student pay a fee or a premium for any authorized student health and accident benefit plan.
7. **Athletic Equipment and Apparel**. The District may require 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.
8. **Class and Program Fees**. The District may require a student pay a fee in any program which generates a product that becomes the student's personal property.

9. **CTE Fees and Postsecondary Programs**. The District may require 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.
10. **Music Program Fees**. The District may require a student pay a fee for the use of a musical instrument owned or rented by the school district, provided 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.

The District may vigorously pursue the collection of any outstanding bills generated through the feeds identified in this policy, including through the use of a collections agency and/or through filing a claim in small claims court. The Superintendent, in accordance with law, may impose further penalties on students for failure to pay fees/fines.

Complementing NDSBA Templates (may contain items not adopted by the Board)

- ABEC, School Meal Charge Policy

End of [Name of District] Policy FAB Adopted:

[03/25]

NOTICE

This template is the intellectual property of NDSBA and may not be copied, reproduced, distributed or displayed without NDSBA's permission. Members who willfully disregard the NDSBA copyright guidance risk suspension in the Policy Services program.

Policy Services members should refrain from sending any NDSBA policy templates outside their District. Districts with policy template requests or questions should contact our office at 1-800-932-8791.

RECOMMENDED

FBA - STUDENT FEES

The Board will establish and reassess student fees in accordance with law on an as needed basis at least annually. The Superintendent and Board shall establish school fine amounts as permitted by law. All fees and fines shall be delineated in board-approved regulations.

When a parent/guardian is unable to pay a fee in full, the Superintendent is authorized to waive or reduce this fee upon the parent/guardian's completion of a fee reduction/waiver form.

The Board has adopted the following specific policies related to student fees:

- **School Meals.** Schools may contact a student's parent or guardian directly regarding unpaid meals debt or insufficient funds to pay for additional meals. Schools may also require a child to deliver a sealed envelope regarding insufficient funds or unpaid meal debt to that child's parent or guardian, but the school may not distribute that letter to the child in a manner that stigmatizes the child.
- **Drivers Education.** Fees for driver's education and for courses that generate products that become the personal property of the student must be paid prior to the start of the course. The District may also require that a student pay a fee for behind-the-wheel driver's education instruction.
- **Security Deposits.** The District may require students to pay a security deposit for the return of textbooks, materials supplies, or equipment, and it may assess a student a "use charge" if an item has received undue wear.
- **Personal or Consumable Items.** The District may require a student furnish personal or consumable items.
- **Admission Fee.** The District may require a student pay an admission fee or other charges for extracurricular or noncurricular activities if the student's attendance is optional.
- **Benefit Plans.** The District may require a student pay a fee or a premium for any authorized student health and accident benefit plan.
- **Athletic Equipment and Apparel.** The District may require 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.
- **Class and Program Fees.** The District may require a student pay a fee in any program which generates a product that becomes the student's personal property.
- **CTE Fees and Postsecondary Programs.** The District may require 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

RECOMMENDED

elementary, middle school, or secondary school programs, including career and technical programs, and adult or continuing education programs.

- **Music Program Fees.** The District may require a student pay a fee for the use of a musical instrument owned or rented by the school district, provided 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.

The District will vigorously pursue the collection of any outstanding bills, including use of a collections agency and/or filing a claim in small claims court. The Superintendent, in accordance with law, may impose further penalties on students for failure to pay fees/fines.

Complementary Documents

- ~~IB-BR, Lunch Charging~~
- ABEC, School Meal Charge Policy

End of Killdeer School District #16 Policy FBAAdopted: 11/03/14

REQUIRED

ABEC - SCHOOL MEAL CHARGE POLICY

Purpose

The purpose of this policy is to establish consistent district practices for the provision of meals to students who have insufficient funds in their school meal accounts and the collection of unpaid meal debt.

Adults

Adults are prohibited from charging meals.

Dissemination

The Superintendent must ensure that uniform meal account policy is posted on the district's website and provided in writing to all parents of students at the start of each school year and to the parents of students transferring to the school mid-year. The Superintendent shall also provide the policy to all school and district-level staff members responsible for the enforcement of this regulation.

The District may use additional methods to disseminate the policy on an ongoing basis throughout the school year.

Payment Options

Parents are responsible to ensure that students have sufficient funds to purchase school meals each day or pre-pay for meals, to avoid accruing meal charges. District payment options for student meal accounts include in person, online payment, automatic payment, etc.

Provision of Meals to Students with Insufficient Funds

A school meal may not be denied to a student who requests one regardless of the status of the student's meal account or ability to pay unless the student's parent or guardian has provided written permission to the school to withhold a meal. An alternative meal may not be served to a student with an unpaid student meal balance or without funds to pay for a meal. A school meal that has already been served to the student may not be disposed of or taken away from the student on account of the student having an unpaid meal balance or lacking the funds to pay for a meal.

A student with a negative meal balance is prohibited from charging a la carte or extra items (e.g., a second milk or additional entrée).

A student's participation in any school activities, graduation ceremonies, field trips, athletics, activity clubs, or other extracurricular activities or access to materials, technology, or other items provided to students may not be limited as a result of an unpaid or negative student meal balance.

Payment Reminders

Whenever a student incurs a charge, district personnel shall notify the parents of the student by letter, phone, email, etc. Notice may be provided by requiring the student to deliver a sealed letter addressed to the child's parent or guardian, but the letter may not be distributed to the student in a manner that stigmatizes the student. If a pattern of

REQUIRED

charging continues, administration shall attempt to contact the student's parents and encourage the parent to complete a free or reduced meal application. Nothing in this procedure prohibits school district personnel from reporting suspected abuse or neglect of a student as required by law.

Unpaid Meal Charges

Parents are expected to pay all charges within 30 days. If they fail to do so, the District may rollover debt or refer the debt to collections. The District may use an alternative funding source (e.g., nonfederal funding or charitable funding source) to offset costs incurred from unpaid meal charges and collection fees. A student may not be required to provide services or perform work, including cleaning duties or chores, to pay for school meals debt.

Balance

Students returning to school in the District shall see a positive meal balance rolled forward into their meal account for the next year. Students that graduate or withdraw from the District may receive a refund of the remaining balance in their meal account within 30 workdays of completion or departure unless they wish to donate the funds.

A written request for a refund of monies remaining in an enrolled student's meal account at the end of the school year must be submitted to the district office by June 1. A student who is graduating shall be given the option to transfer meal funds to a sibling's account. Any money left in an inactive account may be donated to help struggling students with insufficient funds in their meal accounts.

Complementary Documents

- ABEC-AR, Adult Meals

End of Killdeer School District #16 Policy ABECAmended: 10/11/23

S. Consider Rescinding Board Regulation IB - Lunch Charging

LUNCH CHARGING

Although not required by law, the Board approves the establishment of a system to allow a student to charge a meal. This policy does not apply to adults, who are prohibited from charging meals.

Definitions

Alternate meals refers to any meal that is different from the day's advertised reimbursable meal such as, but not limited to, a peanut butter or cheese sandwich and milk. The cost of this meal shall not come from the food service account. The charge for an alternate meal shall be \$1.50.

Charging Procedure

The District shall allow students to charge up to 10 reimbursable meals (10 breakfast and 10 lunches), the cost of which shall be assessed to the student's parents. After the student has exceeded the number of allowable reimbursable meal charges, the District may provide the student with an alternate meal, the cost of which shall also be assessed to the student's parents. Whenever a student incurs a charge or the District serves the student an alternate meal, the District may send a written notice to the student's parent(s). If a pattern of charging continues, administration shall attempt to contact the student's parents and encourage them to complete a free and reduced meal application.

All charges must be paid within 30 days. The District will vigorously pursue the collection of outstanding bills and shall, when necessary, refer past due accounts to collections. Collections fees may be paid from funds other than those in the foodservice account. The District will withhold official transcripts for a graduate that has an outstanding meal balance.

Fair and Accurate Credit Transaction Act Compliance

In order to comply with FACTA, which protects lunch charge accounts established by this regulation, the District shall implement the following measures:

1. Identify potential red flags indicating that an account has been compromised such as:
 - a. Parent reports that s/he has received a bill in error.
 - b. Student or staff member reports that a student is fraudulently charging to another student's account.
2. Respond to red flags by:
 - a. Verifying a student's identity before allowing him/her to charge.
 - b. Investigating a parent's complaint that s/he received a bill in error.
 - c. Sending a parent notice each time his/her child charges a reimbursable meal or receives an alternate meal.

Administration shall review this policy periodically to ensure that it provides appropriate procedures for preventing/mitigating identify theft, including updating red flags and the district's response to them as necessary.

T. Consider Reaffirming Policy ICCB—Disposal of School Equipment

MEMBER REQUESTED

ICCB - DISPOSAL OF SCHOOL EQUIPMENT AND SUPPLIES

The Board will dispose of surplus or obsolete equipment, materials, and supplies no longer required to accomplish the mission of the school system.

1. The building principal or person in charge of the department where such school property is located will inform the Superintendent of the availability of the property.
2. The Superintendent and/or Business Manager shall post throughout the District a listing of all property available for disposal. Any department or building that can use such equipment or supplies may request the material. Reassignment of the property will be made by the Superintendent.

Those items not requested by other departments or buildings will be disposed of as follows:

1. Items having no resale value may be offered without cost to charitable and civic organizations or disposed of by the most efficient method by the Superintendent or a designee.
2. Items having resale value shall be sold to the highest bidder either through sealed bids, at auction, or through another form of public sale. The Superintendent and/or Business Manager shall establish procedures for the sale. All items for sale shall be advertised.
3. The Board shall be given a list of all items disposed of either through sale or donation.

Complementary Documents

- HDB, Revenues from School-Owned Property

End of Killdeer School District #16 Policy ICCBAdopted: 03/11/15

ICCB--DISPOSAL OF SCHOOL EQUIPMENT AND SUPPLIES

MEMBER REQUESTED

ICCB - DISPOSAL OF SCHOOL EQUIPMENT AND SUPPLIES

Effective use of school building space, and consideration for the safety of personnel and students, will at times require disposal of surplus or obsolete equipment and material. The Board will dispose of surplus or obsolete equipment, materials, and supplies no longer required to accomplish the mission of the school system as outlined herein.

The building principal or person in charge of the department where such school property is located will inform the **[Superintendent] [Business Manager] [purchasing agent]** of the availability of the property. The **[Superintendent] [Business Manager] [purchasing agent]** shall inform the Board of the property available for disposal.

The **[Superintendent] [Business Manager] [purchasing agent]** shall post a listing of all property available for disposal throughout the District. Any department or building in the District that can use such equipment or supplies may request the material. Reassignment of the property will be made by the **[Superintendent] [Business Manager] [purchasing agent]**.

Those items not requested by other District departments or buildings will be disposed of as follows:

1. Items having minimal or no resale value may be offered without cost to charitable and civic organizations or disposed of by the most efficient method by the Superintendent or a designee. When such a donation or disposal is made, the organization receiving the donated or disposed of property must pay all costs associated with the donation or disposal of the obsolete property, including, but not limited to, any costs associated with loading or unloading the property, shipping the property, storing the property, and/or insuring the property.
2. Items having resale value may be sold to the highest bidder either through sealed bids, at auction, or through another form of public sale. The **[Superintendent] [Business Manager] [purchasing agent]** shall establish procedures for the sale. All items for sale shall be advertised.
3. Items may be sold through private sale if the District deems it appropriate

Recordkeeping

The District shall maintain records of all transactions related to the sale, donation, or disposal of items in accordance with applicable record retention policies. The Board shall be given a list of all items disposed of either through sale or donation.

Use of Sale Proceeds

The Proceeds from the lease, rental, or sale of real property shall be deposited into the District's **[general fund]** **[building fund]**.

End of [Name of District] Policy ICCB Adopted:

[12/24]

NOTICE

This template is the intellectual property of NDSBA and may not be copied, reproduced, distributed, or displayed without NDSBA's permission. Members who willfully disregard the NDSBA copyright guidance risk suspension in the Policy Services program.

Policy Services members should refrain from sending any NDSBA policy templates outside their District. Districts with policy template requests or questions should contact our office at 1-800-932-8791.

MEMBER REQUESTED

ICCB - DISPOSAL OF SCHOOL EQUIPMENT AND SUPPLIES

The Board will dispose of surplus or obsolete equipment, materials, and supplies no longer required to accomplish the mission of the school system.

1. The building principal or person in charge of the department where such school property is located will inform the Superintendent of the availability of the property.
2. The Superintendent and/or Business Manager shall post throughout the District a listing of all property available for disposal. Any department or building that can use such equipment or supplies may request the material. Reassignment of the property will be made by the Superintendent.

Those items not requested by other departments or buildings will be disposed of as follows:

1. Items having no resale value may be offered without cost to charitable and civic organizations or disposed of by the most efficient method by the Superintendent or a designee.
2. Items having resale value shall be sold to the highest bidder either through sealed bids, at auction, or through another form of public sale. The Superintendent and/or Business Manager shall establish procedures for the sale. All items for sale shall be advertised.
3. The Board shall be given a list of all items disposed of either through sale or donation.

Complementary Documents

- HDB, Revenues from School-Owned Property

End of Killdeer School District #16 Policy ICCB**Adopted/Reaffirmed: 03/11/1501/14/2026**

9. Other

10. Announcements

A. NDSBA Winter Summit (Previously Negotiations Seminar): February 5-6, 2026,
Bismarck State College - National Energy Center of Excellence

**2026 NDSBA WINTER SUMMIT:
GOVERNANCE & WORKFORCE
FEBRUARY 5-6, 2026
BSC NATIONAL ENERGY CENTER OF EXCELLENCE**

FRIDAY, FEBRUARY 6

| | |
|-------------------------|---|
| 8:00 a.m. - 8:30 a.m. | Breakfast |
| 8:30 a.m. - 9:15 a.m. | Recognition Process During Negotiations |
| 9:15 a.m. - 10:15 a.m. | Negotiation Issues in the "Off" Year |
| 10:15 a.m. - 10:30 a.m. | Break |
| 10:30 a.m. - 11:15 a.m. | HR Panel Discussion |
| 11:15 a.m. - Noon | Local Governance/Workforce |
| Noon | Adjourn |

Thank you to our sponsor!



Inspiring Your Health

**2026 NDSBA WINTER SUMMIT:
GOVERNANCE & WORKFORCE
FEBRUARY 5-6, 2026
BSC NATIONAL ENERGY CENTER OF EXCELLENCE**

THURSDAY, FEBRUARY 5

| | |
|-------------------------|--|
| 8:30 a.m. - 9:00 a.m. | Breakfast & Registration |
| 9:00 a.m. - 10:15 a.m. | Advocating for Public Education Outside of the Capitol |
| 10:15 a.m. - 10:30 a.m. | Break |
| 10:30 a.m. - Noon | Breakout Sessions: <ul style="list-style-type: none">• Elections Basics• Certified Employee Nonrenewal• Budget/Finance |
| Noon - 1:00 p.m. | Lunch (provided) |
| 1:00 p.m. - 2:00 p.m. | Levi Bachmeier, ND Superintendent of Public Instruction |
| 2:00 p.m. - 3:00 p.m. | Breakout Sessions: <ul style="list-style-type: none">• Superintendent Search• Four Day School Week• ND PHIT |
| 3:00 p.m. - 3:15 p.m. | Break |
| 3:15 p.m. - 4:15 p.m. | Superintendent Evaluation Process & Introducing Superintendent Evaluation Tool |
| 4:15 p.m. | Adjourn |

Thank you to our sponsor!



Inspiring Your Health

B. Next Regular Meeting: February 11, 2026 at 5:30 pm ****CHANGE NEEDED****
11. Adjourn