

**KILLDEER PUBLIC SCHOOL BOARD
REGULAR MEETING
BOARD ROOM
WEDNESDAY, AUGUST 14, 2024, 7:00 PM**



AGENDA

1. Call to Order
 - A. Pledge of Allegiance
2. Approval of Agenda
3. Public Comment
4. Consent Agenda
 - A. Minutes from July 17, 2024 Regular Meeting

Killdeer Public School District No. 16

Administration

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



School Board

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

**Killdeer Public School District No. 16
Regular Board Meeting
Boardroom
Wednesday, July 17, 2024 – 6:00 p.m.
Official Minutes**

Levi Bang: Present
Scott Bice: Present
April Dutchuk: Present
Larry Lundberg: Present
Kelli Schollmeyer: Present
Present: 5.

Also in attendance were Superintendent Jeff Simmons, Business Manager Rhonda Zastoupil and Andrew Cook.

1. Call to Order

President Bang called the meeting to order at 6:05 p.m. 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 Scott Bice and seconded by Larry Lundberg, Carried.

Levi Bang: Yea, Scott Bice: Yea, April Dutchuk: Yea, Larry Lundberg: Yea, Kelli Schollmeyer: Yea
Yea: 5, Nay: 0

3. Public Comment

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

4. Consent Agenda

4.A. Minutes from June 24, 2024 Special Meeting

4.B. Prepaid Bills

4.C. Business Manager Reports

4.C.a. Financial Reports

4.C.b. Personnel Reports:

1. New Extra-Curricular Work Agreements

1. Sherri Mindt-HS Musical Advisor
2. Tess Hoherz-JH Track Coach
3. Janis Harris - Varsity Track Assistant Coach

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4. Jesse McCann - Boys' Golf Assistant Coach & Girls' Wrestling Head Coach

4.C.c. Food Service Reports

4.C.d. Student Activity Reports

4.D. Administrator Reports

5. Unfinished Business

5.A. Consider Annual Killdeer 16 Financial Report - Fiscal Year 2023-2024

I move to approve the ND School District Financial Report for fiscal year 2023-2024. This motion, made by April Dutchuk and seconded by Kelli Schollmeyer, Carried.

Levi Bang: Yea, Scott Bice: Yea, April Dutchuk: Yea, Larry Lundberg: Yea, Kelli Schollmeyer: Yea
Yea: 5, Nay: 0

Mrs. Zastoupil presented the ND School District Annual Financial Report. Discussion held.

6. New Business

6.A. Organization of the Board - Election of President for FY 2024-2025

I move to cast a unanimous ballot for Levi Bang as the board chairman for 2024 - 2025. This motion, made by Larry Lundberg and seconded by Kelli Schollmeyer, Carried.

Levi Bang: Yea, Scott Bice: Yea, April Dutchuk: Yea, Larry Lundberg: Yea, Kelli Schollmeyer: Yea
Yea: 5, Nay: 0

Mr. Simmons opened the floor for nominations for President. Mr. Lundberg nominated Mr. Bang.

6.B. Organization of the Board - Election of Vice-President for FY 2024-2025

I move to cast a unanimous ballot for Kelli Schollmeyer as the board vice-chairperson for 2024 - 2025. This motion, made by Levi Bang and seconded by April Dutchuk, Carried.

Levi Bang: Yea, Scott Bice: Yea, April Dutchuk: Yea, Larry Lundberg: Yea, Kelli Schollmeyer: Yea
Yea: 5, Nay: 0

President Bang opened the floor for nominations for Vice-President. Mr. Bice nominated Mrs. Schollmeyer.

6.C. Consent Agenda (New Board)

I move to approve the new business consent agenda as presented. This motion, made by Scott Bice and seconded by Larry Lundberg, Carried.

Levi Bang: Yea, Scott Bice: Yea, April Dutchuk: Yea, Larry Lundberg: Yea, Kelli Schollmeyer: Yea
Yea: 5, Nay: 0

6.C.a. Designate Federal Programs Administrator

6.C.b. Establish Dates and Time of Regular Monthly Meetings - Typically, 2nd Wed. at 7:00 p.m. except July is 3rd Wed due to end of fiscal year. Times for Nov., Dec., Jan., and Feb. is 5:30 p.m.

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Andrew Cook, Elem Principal
Rhonda Zastoupil, Business Manager



School Board

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

2024-2025 Dates:

July 17 @ 6:00 p.m.
Aug. 14 @ 7:00 p.m.
Sept. 11 @ 7:00 p.m.
Oct. 9 @ 7:00 p.m.
Nov. 13 @ 5:30 p.m.
Dec 11 @ 5:30 p.m.
Jan. 8 @ 5:30 p.m.
Feb. 12 @ 5:30 p.m.
March 12 @ 7:00 p.m.
April 9 @ 7:00 p.m.
May 14 @ 7:00 p.m.
June 11 @ 7:00 p.m.

6.C.c. Select and Act on Depository of School Funds - Depositories for our funds include American Bank Center - Killdeer, First International Bank - Killdeer, and Union Bank - Halliday.

6.C.d. Designate a School Attorney - Rachel A. Bruner attorney Pearce Durick PLLC, Bismarck ND

6.D. Consider Additional July Bills

I move to pay the additional July bills as presented. This motion, made by Kelli Schollmeyer and seconded by April Dutchuk, Carried.

Levi Bang: Yea, Scott Bice: Yea, April Dutchuk: Yea, Larry Lundberg: Yea, Kelli Schollmeyer: Yea
Yea: 5, Nay: 0

The July additional bills were presented and reviewed. Discussion held.

6.E. Designation of School Newspaper

I move to designate The Dickinson Press as the official school newspaper. This motion, made by Larry Lundberg and seconded by Kelli Schollmeyer, Carried.

Levi Bang: Yea, Scott Bice: Yea, April Dutchuk: Yea, Larry Lundberg: Yea, Kelli Schollmeyer: Yea
Yea: 5, Nay: 0

Brief discussion held.

6.F. Set Compensation for School Board Members

I move to set and approve the board compensation at \$175 for regular and committee meetings and \$200 for special and out-of-town meetings for 2024-2025. This motion, made by Larry Lundberg and seconded by Scott Bice, Carried.

Levi Bang: Yea, Scott Bice: Yea, April Dutchuk: Yea, Larry Lundberg: Yea, Kelli Schollmeyer: Yea
Yea: 5, Nay: 0

Discussion held.

Killdeer Public School District No. 16

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Andrew Cook, Elem Principal
Rhonda Zastoupil, Business Manager



School Board

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Scott Bice, Member
April Dutchuk, Member
Larry Lundberg, Member

6.G. Establish Board Committees

Discussion held. President Bang appointed Mrs. Dutchuk to the Roughrider Area Career and Technical Center (RACTC) and the Southwest Career and Technical Education (SWCTE) boards. All other committees remain the same as the last fiscal year.

6.H. Establish Fee Schedule for 2024-2025:

Food Service Meal Charges

Class Supply Fees

Driver's Education Course Fee

Student Activity Tickets

Athletic Season Tickets and Admission Charges

I move to approve the proposed fee schedule for 2024-2025, as presented. This motion, made by April Dutchuk and seconded by Kelli Schollmeyer, Carried.

Levi Bang: Yea, Scott Bice: Yea, April Dutchuk: Yea, Larry Lundberg: Yea, Kelli Schollmeyer: Yea
Yea: 5, Nay: 0

The proposed fee schedule was presented and reviewed. The USDA released the reimbursement rates for 24-25 and the adult price must be \$.96 higher than the highest student price. Discussion held.

6.I. Consider Bus Routes

I move to approve ten rural bus routes for 2024-2025. This motion, made by April Dutchuk and seconded by Kelli Schollmeyer, Carried.

Levi Bang: Yea, Scott Bice: Yea, April Dutchuk: Yea, Larry Lundberg: Yea, Kelli Schollmeyer: Yea
Yea: 5, Nay: 0

Mr. Lundberg and Mr. Bice shared information from a recent Transportation Committee meeting. Discussion held.

6.J. Act on Lease Agreement with Saint Paul's Catholic Church for use of parking lot

I move to approve the lease for Saint Paul's Catholic Church parking lot for 2024-2025 for \$1.00. This motion, made by Scott Bice and seconded by April Dutchuk, Carried.

Levi Bang: Yea, Scott Bice: Yea, April Dutchuk: Yea, Larry Lundberg: Yea, Kelli Schollmeyer: Yea
Yea: 5, Nay: 0

6.K. Consider 2024-2025 Preliminary Budget, Subsidiary Budget and Certificate of Levies

Mrs. Zastoupil presented the preliminary general fund and subsidiary budgets for 2024-2025 and the preliminary Certificate of Levy. Discussion held.

6.L. Consider the 2024-2025 Health & Safety School Reopening Guidelines

I move to approve the 2024-2025 Health and Safety School Reopening Guidelines. This motion, made by April Dutchuk and seconded by Kelli Schollmeyer, Carried.

Levi Bang: Yea, Scott Bice: Yea, April Dutchuk: Yea, Larry Lundberg: Yea, Kelli Schollmeyer: Yea
Yea: 5, Nay: 0

Discussion held.

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Scott Bice, Member
April Dutchuk, Member
Larry Lundberg, Member

6.M. Consider 2024-2025 Consolidated Application

I move to approve the Consolidated Application for 2024-2025 as presented. This motion, made by Kelli Schollmeyer and seconded by Scott Bice, Carried.

Levi Bang: Yea, Scott Bice: Yea, April Dutchuk: Yea, Larry Lundberg: Yea, Kelli Schollmeyer: Yea
Yea: 5, Nay: 0

Brief discussion held.

7. Other

8. Announcements

8.A. Next Regular Meeting - August 14, 2024 at 7:00 PM

9. Adjourn

The meeting adjourned at 7:44 p.m.

Levi Bang, President

Rhonda Zastoupil, Business Manager

B. Prepaid August Bills

Detail Check Register

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

Checking Account: 1

Fund 01

Check Number: 46751

Check Type: Check

Check Date: 07/26/2024 Vendor: VISA

VISA

Check Total:

11,386.15

| <u>Invoice Number</u> | <u>Invoice Date</u> | <u>PO Number</u> | <u>Detail Description</u> | <u>Chart of Account Number</u> | <u>Detail Amount</u> |
|-----------------------|---------------------|------------------|--|--------------------------------|----------------------|
| 20240726 | 07/26/2024 | POELEM-02515 | DISTRICT MEMBERSHIP 24-25 | 01 000 000 120 1000 611 | 1,495.00 |
| 20240726-0001 | 07/26/2024 | POELEM-02514 | LX DUAL SIDE BY SIDE ARM | 01 000 000 000 2500 690 | 1,660.00 |
| 20240726-0002 | 07/26/2024 | POELEM-02513 | GAS FOR SUMMER CAMPS | 01 000 000 000 2700 626 | 1,659.62 |
| 20240726-0007 | 07/26/2024 | POELEM-02516 | HOLIDAY INN FARGO | 01 000 000 000 2210 580 | 540.00 |
| 20240726-0008 | 07/26/2024 | POELEM-02517 | PART OF BULK BOOK ORDER-FOLLETT | 01 000 000 000 2222 642 | 362.37 |
| 20240726-0009 | 07/26/2024 | ELEM-01936 | Dreams, Determination, Daring Collection | 01 000 000 120 1000 611 | 50.00 |
| 20240726-0009 | 07/26/2024 | ELEM-01936 | Favorite Authors Grades 4-6 | 01 000 000 120 1000 611 | 65.63 |
| 20240726-0009 | 07/26/2024 | ELEM-01936 | SHIPPING | 01 000 000 120 1000 618 | 18.50 |
| 20240726-0010 | 07/26/2024 | ELEM-01911 | Pencils for Little Hands | 01 000 000 800 3300 611 | 47.90 |
| 20240726-0010 | 07/26/2024 | ELEM-01911 | My First Book Set (My First Book & Lower | 01 000 000 800 3300 611 | 742.50 |
| 20240726-0010 | 07/26/2024 | ELEM-01911 | SHIPPING | 01 000 000 800 3300 618 | 79.04 |
| 20240726-0011 | 07/26/2024 | ELEM-02005 | OFFICE SUPPLIES SPLIT | 01 000 000 110 1000 610 | 80.71 |
| 20240726-0011 | 07/26/2024 | ELEM-02005 | OFFICE SUPPLIES SPLIT | 01 000 000 120 1000 611 | 198.31 |
| 20240726-0012 | 07/26/2024 | ELEM-02021 | SHIPPING | 01 000 000 000 2600 618 | 16.45 |
| 20240726-0012 | 07/26/2024 | ELEM-02021 | Multi-Use Trash Grabber | 01 000 000 000 2600 730 | 67.95 |
| 20240726-0013 | 07/26/2024 | ELEM-02028 | Magic School AI subscription | 01 000 000 000 2210 300 | 99.96 |
| 20240726-0016 | 07/26/2024 | ELEM-02003 | License Renewal Fee | 01 000 000 890 3300 800 | 25.00 |
| 20240726-0017 | 07/26/2024 | ELEM-01954 | FACILITATIVE CONTEXTS /?/ INVENTORY & TH | 01 000 000 225 1000 611 | 199.99 |
| 20240726-0017 | 07/26/2024 | ELEM-01954 | SHIPPING | 01 000 000 225 1000 618 | 7.11 |
| 20240726-0017 | 07/26/2024 | ELEM-01954 | SHIPPING PROTECTION | 01 000 000 225 1000 618 | 4.50 |
| 20240726-0018 | 07/26/2024 | ELEM-02022 | Halco 109428 - F32T8/865/ECO - T8 | 01 000 000 000 2600 611 | 562.08 |
| 20240726-0019 | 07/26/2024 | HS-01352 | Better Homes & Gardens 12-Cube Storage O | 01 000 000 120 1000 611 | 216.00 |
| 20240726-0020 | 07/26/2024 | POELEM-02382 | LADY BIRD STANDING DESK CONVERTER | 01 000 000 000 2500 690 | 179.00 |
| 20240726-0020 | 07/26/2024 | POELEM-02382 | STANDING DESK MAT | 01 000 000 000 2500 690 | 59.00 |
| 20240726-0020 | 07/26/2024 | POELEM-02382 | TAX NOT REMOVED THIS STATEMENT | 01 000 000 000 2500 690 | 16.66 |
| 20240726-0021 | 07/26/2024 | POELEM-02381 | UPLIFT STANDING DESK 72X30 - STACY | 01 000 000 000 2500 690 | 1,837.00 |
| 20240726-0021 | 07/26/2024 | POELEM-02381 | UPLIFT STANDING DESK 72X30 - KERRY | 01 000 000 000 2500 690 | 1,204.00 |
| 20240726-0021 | 07/26/2024 | POELEM-02381 | DISCOUNT | 01 000 000 000 2500 690 | (300.00) |
| 20240726-0021 | 07/26/2024 | POELEM-02381 | TAX WILL BE REMOVED NEXT STATEMENT | 01 000 000 000 2500 690 | 191.87 |

Check Number: 46752

Check Type: Check

Check Date: 07/26/2024 Vendor: VISA

VISA

Check Total:

1,749.21

| <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> |
|-----------------------|---------------------|------------------|---|--------------------------------|----------------------|
| 20240726-0022 | 07/26/2024 | POELEM-02384 | MOUNT-IT! TILT ADJUSTABLE FOOTREST, BLAC | 01 000 000 000 2500 690 | 176.97 |
| 20240726-0022 | 07/26/2024 | POELEM-02384 | TAX WILL BE REMOVED NEXT STATEMENT | 01 000 000 000 2500 690 | 12.39 |
| 20240726-0023 | 07/26/2024 | POELEM-02386 | SENNHEISER OFFICERUNNER WIRELESS HEADSET | 01 000 000 000 2500 690 | 1,469.85 |
| 20240726-0024 | 07/26/2024 | ELEM-01941 | UFLI book | 01 000 000 120 1000 611 | 70.00 |
| 20240726-0024 | 07/26/2024 | ELEM-01941 | SHIPPING | 01 000 000 120 1000 618 | 20.00 |

Check Number: 46753

Check Type: Check

Check Date: 07/26/2024 Vendor: VISA

VISA

Check Total:

4,503.28

Detail Check Register

Posted; Batch Description 3 Records Selected; 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> |
|-----------------------|---------------------|------------------|---|--------------------------------|----------------------|
| 20240726-0025 | 07/26/2024 | POELEM-02383 | ERGO K860 KEYBOARD QTY. 6 | 01 000 000 000 2500 690 | 779.94 |
| 20240726-0025 | 07/26/2024 | POELEM-02383 | MX VERTICAL QTY.6 | 01 000 000 000 2500 690 | 643.02 |
| 20240726-0026 | 07/26/2024 | HS-01289 | Elmer's Disappearing Purple School Glue | 01 000 000 140 1000 611 | 8.27 |
| 20240726-0026 | 07/26/2024 | HS-01289 | Crayola Construction Paper in 10 Assorte | 01 000 000 140 1000 611 | 11.76 |
| 20240726-0026 | 07/26/2024 | HS-01289 | shipping | 01 000 000 140 1000 618 | 6.99 |
| 20240726-0027 | 07/26/2024 | HS-01315 | Weekly current events trivia | 01 000 000 130 1000 611 | 79.50 |
| 20240726-0027 | 07/26/2024 | HS-01315 | Weekly current events trivia | 01 000 000 140 1000 611 | 185.50 |
| 20240726-0028 | 07/26/2024 | HS-01338 | FoodSaver® Heavy Duty 11"x 14" Vacuum S | 01 000 000 310 1000 611 | 72.58 |
| 20240726-0028 | 07/26/2024 | HS-01338 | FoodSaver® Heavy Duty 11"x 16" Vacuum Se | 01 000 000 310 1000 611 | 164.97 |
| 20240726-0028 | 07/26/2024 | HS-01338 | FoodSaver® Heavy Duty 8"x 11" Vacuum Se | 01 000 000 310 1000 611 | 55.00 |
| 20240726-0028 | 07/26/2024 | HS-01338 | FoodSaver® Heavy Duty 8"x 20" Vacuum Sea | 01 000 000 310 1000 611 | 164.97 |
| 20240726-0028 | 07/26/2024 | HS-01338 | GameSaver 11" x 16' Heat-Seal Rolls - 6 | 01 000 000 310 1000 611 | 173.22 |
| 20240726-0029 | 07/26/2024 | HS-01340 | Nitrile Disposable Gloves - UltraGlove™ | 01 000 000 310 1000 611 | 69.50 |
| 20240726-0029 | 07/26/2024 | HS-01340 | Nitrile Disposable Gloves - UltraGlove™ | 01 000 000 310 1000 611 | 69.50 |
| 20240726-0029 | 07/26/2024 | HS-01340 | Nitrile Disposable Gloves - UltraGlove™ | 01 000 000 310 1000 611 | 69.50 |
| 20240726-0029 | 07/26/2024 | HS-01340 | Pipe, Tube, and Valve Brushes | 01 000 000 310 1000 611 | 5.91 |
| 20240726-0029 | 07/26/2024 | HS-01340 | Pipe, Tube, and Valve Brushes | 01 000 000 310 1000 611 | 6.38 |
| 20240726-0029 | 07/26/2024 | HS-01340 | Plastic Bench Scrapers | 01 000 000 310 1000 611 | 10.18 |
| 20240726-0029 | 07/26/2024 | HS-01340 | Safe Handling Labels | 01 000 000 310 1000 611 | 7.41 |
| 20240726-0029 | 07/26/2024 | HS-01340 | SHIPPING | 01 000 000 310 1000 618 | 71.51 |
| 20240726-0030 | 07/26/2024 | HS-01358 | 2024-25 Subscription Modern Livestock & | 01 000 000 310 1000 611 | 33.49 |
| 20240726-0031 | 07/26/2024 | POELEM-02512 | THE HOOPSTER FOR LIBRARY | 01 000 000 000 2222 650 | 160.00 |
| 20240726-0032 | 07/26/2024 | POELEM-02511 | DENVER HOTEL STAY FOR MR.EADS CONFERENCE | 01 000 000 000 2210 580 | 913.38 |
| 20240726-0033 | 07/26/2024 | POELEM-02510 | GAS FOR DRIVERS ED | 01 000 000 140 1000 626 | 20.00 |
| 20240726-0034 | 07/26/2024 | HS-01311 | DIESEL BUS 410 | 01 000 000 000 2700 627 | 172.38 |
| 20240726-0034 | 07/26/2024 | HS-01311 | Use of VISA for hotel for K-State Livest | 01 000 000 310 1000 580 | 548.42 |

Check Number: 46754

Check Type: Check

Check Date: 07/26/2024 Vendor: ACMETOOL

ACME TOOLS

Check Total:

939.33

| <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> |
|-----------------------|---------------------|------------------|--|--------------------------------|----------------------|
| 20240726 | 07/26/2024 | HS-01342 | Viking 29 Piece Drill Bit Set | 01 000 000 310 1000 611 | 94.99 |
| 20240726 | 07/26/2024 | HS-01342 | 1/8" Premium Drill Bit | 01 000 000 310 1000 611 | 10.14 |
| 20240726 | 07/26/2024 | HS-01342 | Freud 12" Industrial Thin Kerf Miter Saw | 01 000 000 310 1000 611 | 259.47 |
| 20240726 | 07/26/2024 | HS-01342 | Freud 10" Combination Blade | 01 000 000 310 1000 611 | 84.97 |
| 20240726 | 07/26/2024 | HS-01342 | Milwaukee 7-1/4" 24T Framing Saw Blade | 01 000 000 310 1000 611 | 29.91 |
| 20240726 | 07/26/2024 | HS-01342 | DeWalt FlexVolt Track Saw Blade 6 1/2" | 01 000 000 310 1000 611 | 34.99 |
| 20240726 | 07/26/2024 | HS-01342 | 1/4" 6 Hook 105" Band Saw Blade | 01 000 000 310 1000 611 | 35.98 |
| 20240726 | 07/26/2024 | HS-01342 | 1/2" 3 Hook 105" Band Saw Blade | 01 000 000 310 1000 611 | 37.98 |
| 20240726 | 07/26/2024 | HS-01342 | 10' X 1" .035 Bi-Metal 6/10 VT Band Saw | 01 000 000 310 1000 611 | 54.99 |
| 20240726 | 07/26/2024 | HS-01342 | Milwaukee 6 Piece Cushion Grip Screwdriv | 01 000 000 310 1000 611 | 54.97 |
| 20240726 | 07/26/2024 | HS-01342 | Freud 1/4" Up Spiral Router Bit | 01 000 000 310 1000 611 | 54.98 |

Detail Check Register

Posted; Batch Description 3 Records Selected; 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> | |
| 20240726 | 07/26/2024 | HS-01342 | Freud 1/8" Up Spiral Router Bit | 01 000 000 310 1000 611 | 45.98 | |
| 20240726 | 07/26/2024 | HS-01342 | 3M E-A-Rsoft Yellow Neon Earplugs | 01 000 000 310 1000 611 | 59.99 | |
| 20240726 | 07/26/2024 | HS-01342 | Replacement Dust Collector Bag for DC-65 | 01 000 000 310 1000 611 | 79.99 | |
| Check Number: 46755 | | Check Type: Check | Check Date: 07/26/2024 | Vendor: ADVBUS | ADVANCED BUSINESS METHODS | Check Total: 2,650.75 |
| AR1812780 | 07/26/2024 | POELEM-02492 | COPIER SPLIT | 01 000 000 110 1000 610 | 212.06 | |
| AR1812780 | 07/26/2024 | POELEM-02492 | COPIER SPLIT | 01 000 000 120 1000 611 | 1,219.35 | |
| AR1812780 | 07/26/2024 | POELEM-02492 | COPIER SPLIT | 01 000 000 130 1000 611 | 397.61 | |
| AR1812780 | 07/26/2024 | POELEM-02492 | COPIER SPLIT | 01 000 000 140 1000 611 | 821.73 | |
| Check Number: 46756 | | Check Type: Check | Check Date: 07/26/2024 | Vendor: AH | AH INC. | Check Total: 2,363.98 |
| 66768BUS | 07/26/2024 | POELEM-02500 | OIL BUS 403 | 01 000 000 000 2700 671 | 105.00 | |
| 66768BUS | 07/26/2024 | POELEM-02500 | REPAIRS BUSES 407,403 | 01 000 000 000 2700 673 | 2,258.98 | |
| Check Number: 46757 | | Check Type: Check | Check Date: 07/26/2024 | Vendor: AIRGAS | AIRGAS USA, LLC | Check Total: 129.41 |
| 5508794814 | 07/26/2024 | POELEM-02502 | LARGE ARGON | 01 000 000 310 1000 611 | 129.41 | |
| Check Number: 46758 | | Check Type: Check | Check Date: 07/26/2024 | Vendor: AMAZONCAP | AMAZON CAPITAL SERVICES | Check Total: 2,044.32 |
| 13JC-1V9L-RMV7 | 07/26/2024 | ELEM-02051 | Lee Ergo-Style Sortkwik Fingertip Moiste | 01 000 000 000 2500 690 | 21.91 | |
| 14Y4-WCDY-36Y6 | 07/26/2024 | ELEM-02034 | 4 Pack (2 Pair) Brushed Satin Nickel Sel | 01 000 000 000 2600 611 | 17.10 | |
| 14Y4-WCDY-36Y6 | 07/26/2024 | ELEM-02034 | goldenwarm 10 Pack Brushed Nickel Cabine | 01 000 000 000 2600 611 | 19.59 | |
| 16JX-DT1P-1QCT | 07/26/2024 | HS-01428 | XBoard Dry Erase Calendar Whiteboard 36 | 01 000 000 140 2410 611 | 69.09 | |
| 16TK-RQ46-9FMC | 07/26/2024 | ELEM-01859 | Joycat Alphabet Learning | 01 000 000 241 1000 611 | 19.98 | |
| 16TK-RQ46-9FMC | 07/26/2024 | ELEM-01859 | Alphabet Puzzle games | 01 000 000 241 1000 611 | 15.86 | |
| 16TK-RQ46-9FMC | 07/26/2024 | ELEM-01859 | ZICSTER Word Pizza | 01 000 000 241 1000 611 | 13.99 | |
| 16TK-RQ46-9FMC | 07/26/2024 | ELEM-01859 | Coogam | 01 000 000 241 1000 611 | 35.98 | |
| 16TK-RQ46-9FMC | 07/26/2024 | ELEM-01859 | Rubik's Cube | 01 000 000 241 1000 611 | 28.08 | |
| 16TK-RQ46-9FMC | 07/26/2024 | ELEM-01859 | Star Right Math Flash Cards | 01 000 000 241 1000 611 | 14.99 | |
| 16TK-RQ46-9FMC | 07/26/2024 | ELEM-01859 | School Zone | 01 000 000 241 1000 611 | 6.58 | |
| 16TK-RQ46-9FMC | 07/26/2024 | ELEM-01859 | EXPO Markers | 01 000 000 241 1000 611 | 35.38 | |
| 16TK-RQ46-9FMC | 07/26/2024 | ELEM-01859 | Power TRC Bubbler | 01 000 000 241 1000 611 | 17.98 | |
| 16TK-RQ46-9FMC | 07/26/2024 | ELEM-01859 | Sonneten Visual Timer | 01 000 000 241 1000 611 | 14.99 | |
| 16TK-RQ46-9FMC | 07/26/2024 | ELEM-01859 | Big Mo's Toys | 01 000 000 241 1000 611 | 19.88 | |
| 16TK-RQ46-9FMC | 07/26/2024 | ELEM-01859 | Zebra Pen | 01 000 000 241 1000 611 | 10.23 | |
| 16TK-RQ46-9FMC | 07/26/2024 | ELEM-01859 | Keyboard Fidget | 01 000 000 241 1000 611 | 19.98 | |
| 16TK-RQ46-9FMC | 07/26/2024 | ELEM-01859 | Effacera Fidget | 01 000 000 241 1000 611 | 6.77 | |
| 16TK-RQ46-9FMC | 07/26/2024 | ELEM-01859 | 2pcs sensory figit | 01 000 000 241 1000 611 | 11.99 | |
| 16TK-RQ46-9FMC | 07/26/2024 | ELEM-01859 | Lustermoon 2pcs articulated fidget | 01 000 000 241 1000 611 | 15.98 | |
| 16TK-RQ46-9FMC | 07/26/2024 | ELEM-01859 | Timer Visual | 01 000 000 241 1000 611 | 14.99 | |

Detail Check Register

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

| Checking Account: 1 | | Fund 01 | | | | |
|-----------------------|---------------------|------------------------|--|---------------------------------|----------------------|-----------|
| 16TK-RQ46-9FMC | 07/26/2024 | ELEM-01859 | DISCOUNT | 01 000 000 241 1000 611 | (1.60) | |
| 1HCG-NPFM-DX7P | 07/26/2024 | ELEM-02037 | 25-2 Bump Feed Trimmer Head 4002 710 210 | 01 000 000 000 2600 611 | 17.99 | |
| 1QQQ-3MW6-C1CC | 07/26/2024 | HS-01438 | Loghot Numbered Classroom Sundries Close | 01 000 000 130 1000 611 | 88.84 | |
| 1QQQ-3MW6-C1CC | 07/26/2024 | HS-01438 | Loghot Numbered Classroom Sundries Close | 01 000 000 140 1000 611 | 207.28 | |
| 1QVF-F6N6-6PCN | 07/26/2024 | HS-01324 | AjMaPG 10 Pack AG10 389A LR 1130 1.5V Bu | 01 000 000 130 1000 611 | 4.88 | |
| 1QVF-F6N6-6PCN | 07/26/2024 | HS-01324 | hand2mind Centimeter cubes, math linking | 01 000 000 130 1000 611 | 29.42 | |
| 1QVF-F6N6-6PCN | 07/26/2024 | HS-01324 | CREDIT | 01 000 000 130 1000 611 | (34.30) | |
| 1VGN-7ML1-F1HC | 07/26/2024 | ELEM-02025 | Gates | 01 000 000 241 1000 611 | 169.98 | |
| 1XHF-RK11-HDT6 | 07/26/2024 | HS-01398 | OFFICE SUPPLIES SPLIT | 01 000 000 130 1000 611 | 312.52 | |
| 1XHF-RK11-HDT6 | 07/26/2024 | HS-01398 | OFFICE SUPPLIES SPLIT | 01 000 000 140 1000 611 | 729.21 | |
| 1XKC-9YLP-C3HC | 07/26/2024 | ELEM-02048 | 3L220 V-Belt 3/8in x 22in Outside Circum | 01 000 000 000 2600 611 | 7.40 | |
| 1Y1N-KFLD-XLWH | 07/26/2024 | ELEM-02032 | Timers | 01 000 000 120 1000 611 | 14.99 | |
| 1Y1N-KFLD-XLWH | 07/26/2024 | ELEM-02032 | book | 01 000 000 120 1000 611 | 11.63 | |
| 1Y1N-KFLD-XLWH | 07/26/2024 | ELEM-02032 | book | 01 000 000 120 1000 611 | 9.02 | |
| 1Y1N-KFLD-XLWH | 07/26/2024 | ELEM-02032 | book | 01 000 000 120 1000 611 | 6.76 | |
| 1Y1N-KFLD-XLWH | 07/26/2024 | ELEM-02032 | spiner | 01 000 000 120 1000 611 | 38.98 | |
| Check Number: 46759 | Check Type: Check | Check Date: 07/26/2024 | Vendor: BOBCATMAND | BOBCAT OF MANDAN, INC | Check Total: | 250.41 |
| <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> | |
| 37133M | 07/26/2024 | ELEM-02060 | ERSKINE MOWER PARTS | 01 000 000 000 2600 611 | 225.00 | |
| 37133M | 07/26/2024 | ELEM-02060 | FREIGHT | 01 000 000 000 2600 618 | 25.41 | |
| Check Number: 46760 | Check Type: Check | Check Date: 07/26/2024 | Vendor: BRADYMARTZ | BRADY, MARTZ & ASSOCIATES, P.C. | Check Total: | 13,500.00 |
| <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> | |
| 20240726 | 07/26/2024 | POELEM-02494 | FINAL BILLING FOR SERVICES PERFORMED IN | 01 000 000 000 2500 330 | 13,500.00 | |
| Check Number: 46761 | Check Type: Check | Check Date: 07/26/2024 | Vendor: CDWG | CDW GOVERNMENT | Check Total: | 28.42 |
| <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> | |
| RX28215 | 07/26/2024 | 2024-0065#2 | LG STORAGE EXT SLIM DVD | 01 000 000 130 1000 611 | 28.42 | |
| Check Number: 46762 | Check Type: Check | Check Date: 07/26/2024 | Vendor: COLE | COLE PAPERS INC. | Check Total: | 392.01 |
| <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> | |
| 10458801 | 07/26/2024 | POELEM-02507 | FLOOR STRIPPER | 01 000 000 000 2600 611 | 83.90 | |
| 10462998 | 07/26/2024 | POELEM-02490 | LAUNDRY DETERGENT, FLOOR STRIPPER, BLEAC | 01 000 000 000 2600 611 | 308.11 | |
| Check Number: 46763 | Check Type: Check | Check Date: 07/26/2024 | Vendor: COLUMNSOFT | COLUMN SOFTWARE PBC | Check Total: | 254.60 |
| <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> | |
| 633CEF61-0017 | 07/26/2024 | POELEM-02499 | MEETING MINUTES 7.17.24 | 01 000 000 000 2500 540 | 254.60 | |
| Check Number: 46764 | Check Type: Check | Check Date: 07/26/2024 | Vendor: DAKBOYS | DAKOTA BOYS AND GIRLS RANCH | Check Total: | 2,020.00 |
| <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> | |
| 2315 | 07/26/2024 | POELEM-02505 | EMPOWER EDUCATION PROGRAM - F. HALLMARK | 01 000 000 140 1000 561 | 2,020.00 | |

Detail Check Register

Posted; Batch Description 3 Records Selected; 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> |
| 46765 | Check | 07/26/2024 | GIESER | GIESER PLUMBING & HEATING, LLC | 3,009.71 |
| 2619 | 07/26/2024 | POELEM-02509 | CHANGE OUT 50 GALLON WATER HEATER AND RE | 03 000 000 000 4220 435 | 3,009.71 |
| 46766 | Check | 07/26/2024 | H2I | H2I GROUP | 15,400.00 |
| 238801 | 07/26/2024 | POELEM-02518 | RECOAT GYM FLOOR SUMMER 2024 | 03 000 000 000 4220 435 | 15,400.00 |
| 46767 | Check | 07/26/2024 | HOLIDAYBIS | HOLIDAY INN BISMARCK | 596.00 |
| 8730 | 07/26/2024 | POELEM-02488 | TRACK TEAM STAY | 01 000 000 420 3400 890 | 596.00 |
| 46768 | Check | 07/26/2024 | HOUGHTON | HOUGHTON MIFFLIN HARCOURT | 12,800.12 |
| 956085463 | 07/26/2024 | ELEM-02042 | Math 180 Intervention for High School | 01 000 000 211 1000 640 | 12,800.12 |
| 46769 | Check | 07/26/2024 | INNOSOL | INNOVATIVE OFFICE SOLUTIONS, LLC | 406.70 |
| IN4593365 | 07/26/2024 | 2024-0086 | BOOKCASE 6 SHELF GREY | 01 000 000 211 1000 611 | 406.70 |
| 46770 | Check | 07/26/2024 | ISTATE | ISTATE TRUCK, INC | 5,429.19 |
| R26601832801 | 07/26/2024 | POELEM-02519 | INSTALL 4TH HEATER BUS 412 | 01 000 000 000 2700 673 | 5,429.19 |
| 46771 | Check | 07/26/2024 | IXL | IXL LEARNING | 9,350.00 |
| S495345 | 07/26/2024 | ELEM-01927 | IXL K-12 1 YEAR SUBSCRIPTION | 01 000 000 110 1000 610 | 748.00 |
| S495345 | 07/26/2024 | ELEM-01927 | IXL K-12 1 YEAR SUBSCRIPTION | 01 000 000 120 1000 611 | 4,301.00 |
| S495345 | 07/26/2024 | ELEM-01927 | IXL K-12 1 YEAR SUBSCRIPTION | 01 000 000 130 1000 611 | 1,402.50 |
| S495345 | 07/26/2024 | ELEM-01927 | IXL K-12 1 YEAR SUBSCRIPTION | 01 000 000 140 1000 611 | 2,898.50 |
| 46772 | Check | 07/26/2024 | KILLDEERAT | KILLDEER COWBOY BOOSTER CLUB | 125.00 |
| 20240726 | 07/26/2024 | POELEM-02491 | BRONZE BUCKLE SPONSORSHIP | 01 000 000 000 2310 290 | 125.00 |
| 46773 | Check | 07/26/2024 | NDBCI | ND BCI | 41.25 |
| 20240726 | 07/26/2024 | ELEM-02061 | BACKGROUND CHECKS | 01 000 000 000 2500 330 | 41.25 |
| 46774 | Check | 07/26/2024 | NDBCI | ND BCI | 41.25 |
| 20240726-0001 | 07/26/2024 | ELEM-02062 | BACKGROUND CHECKS | 01 000 000 000 2500 330 | 41.25 |
| 46775 | Check | 07/26/2024 | NDBCI | ND BCI | 41.25 |
| | | | | | |

Detail Check Register

Posted; Batch Description 3 Records Selected; 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> | | |
| 20240726-0002 | 07/26/2024 | ELEM-02063 | BACKGROUND CHECKS | 01 000 000 000 2500 330 | 41.25 | | |
| Check Number: 46776 | Check Type: Check | Check Date: 07/26/2024 | Vendor: NDBCI | ND BCI | Check Total: | | 41.25 |
| 20240726-0003 | 07/26/2024 | ELEM-02064 | BACKGROUND CHECKS | 01 000 000 000 2500 330 | 41.25 | | |
| Check Number: 46777 | Check Type: Check | Check Date: 07/26/2024 | Vendor: NDCEL | NDCEL | Check Total: | | 1,054.00 |
| 39617 | 07/26/2024 | POELEM-02506 | MEMBERSHIP RENEWAL-NDCEL THROUGH 8.31.25 | 01 000 000 120 2410 810 | 520.00 | | |
| 39617 | 07/26/2024 | POELEM-02506 | NDAESP AND NAESP DUES (ELEMENTARY PRINCI | 01 000 000 120 2410 810 | 384.00 | | |
| 39740 | 07/26/2024 | POELEM-02497 | SUPERINTENDENT BOOTCAMP | 01 000 000 000 2321 810 | 150.00 | | |
| Check Number: 46778 | Check Type: Check | Check Date: 07/26/2024 | Vendor: PASCO | PASCO SCIENTIFIC | Check Total: | | 917.00 |
| 24IN007072 | 07/26/2024 | HS-01329 | 550 Universal Interface | 01 000 000 140 1000 611 | 649.00 | | |
| 24IN007072 | 07/26/2024 | HS-01329 | Motion Sensor II | 01 000 000 140 1000 611 | 238.00 | | |
| 24IN007072 | 07/26/2024 | HS-01329 | SHIPPING | 01 000 000 140 1000 618 | 30.00 | | |
| Check Number: 46779 | Check Type: Check | Check Date: 07/26/2024 | Vendor: QUADIENT | QUADIENT LEASING USA, INC | Check Total: | | 299.13 |
| 20240726 | 07/26/2024 | POELEM-02504 | COVERAGE PERIOD 8.2.24-11.1.24 | 01 000 000 000 2500 431 | 299.13 | | |
| Check Number: 46780 | Check Type: Check | Check Date: 07/26/2024 | Vendor: QUADIENT2 | QUADIENT FINANCE USA, INC. | Check Total: | | 49.13 |
| 20240726 | 07/26/2024 | POELEM-02503 | POSTAGE AND FEES | 01 000 000 000 2500 431 | 49.13 | | |
| Check Number: 46781 | Check Type: Check | Check Date: 07/26/2024 | Vendor: REALLY | REALLY GOOD STUFF, LLC | Check Total: | | 96.26 |
| 9382854 | 07/26/2024 | 2024-0004 | CONSTRUCTION PAPER SPLIT | 01 000 000 130 1000 611 | 28.88 | | |
| 9382854 | 07/26/2024 | 2024-0004 | CONSTRUCTION PAPER SPLIT | 01 000 000 140 1000 611 | 67.38 | | |
| Check Number: 46782 | Check Type: Check | Check Date: 07/26/2024 | Vendor: SCHOLASTIC | SCHOLASTIC INC. | Check Total: | | 4,505.23 |
| M74846338 | 07/26/2024 | POELEM-02498 | LET'S FIND OUT - KINDERGARTEN | 01 000 000 110 1000 610 | 395.34 | | |
| M74846338 | 07/26/2024 | POELEM-02498 | SCHOLASTIC NEWS 1,2,3,4,5,6 | 01 000 000 120 1000 611 | 2,141.43 | | |
| M74846338 | 07/26/2024 | POELEM-02498 | MATH, JUNIOR SCHOLASTIC | 01 000 000 130 1000 611 | 1,354.16 | | |
| M74846338 | 07/26/2024 | POELEM-02498 | NEW YORK TIMES | 01 000 000 140 1000 611 | 329.67 | | |
| M74846338 | 07/26/2024 | POELEM-02498 | MY BIG WORLD- C.COOK | 01 000 000 800 3300 611 | 284.63 | | |
| Check Number: 46783 | Check Type: Check | Check Date: 07/26/2024 | Vendor: SHERWIN | SHERWIN-WILLIAMS CO. | Check Total: | | 636.60 |
| 0934-7 | 07/26/2024 | POELEM-02493 | PAINT FOR ELEM HALLWAY | 01 000 000 000 2600 611 | 636.60 | | |
| Check Number: 46784 | Check Type: Check | Check Date: 07/26/2024 | Vendor: SIMMJEF | JEFF SIMMONS | Check Total: | | 120.60 |

Detail Check Register

Posted; Batch Description 3 Records Selected; 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> |
|-----------------------|---------------------|------------------------|--|--------------------------------|----------------------|
| 20240726 | 07/26/2024 | ELEM-02066 | Mileage to SWSS annual Meeting Dickinson | 01 000 000 000 2321 580 | 46.90 |
| 20240726 | 07/26/2024 | ELEM-02066 | Mileage to WERC organizational meeting W | 01 000 000 000 2321 580 | 73.70 |
| Check Number: 46785 | Check Type: Check | Check Date: 07/26/2024 | Vendor: WESTHEATIN | WESTERN HEATING & AIR LLC | Check Total: 847.50 |
| <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> |
| 534258 | 07/26/2024 | POELEM-02495 | UNIT WAS LEAKING AND ADDED REFRIGERANT | 01 000 000 000 2600 450 | 847.50 |
| Check Number: 46786 | Check Type: Check | Check Date: 07/26/2024 | Vendor: WILZKAT | KAITLYN WILZ | Check Total: 66.00 |
| <u>Invoice Number</u> | <u>Invoice Date</u> | <u>PO Number</u> | <u>Detail Description</u> | <u>Chart of Account Number</u> | <u>Detail Amount</u> |
| 20240726 | 07/26/2024 | ELEM-02067 | Dinner reimbursement | 01 000 000 000 2210 580 | 66.00 |

*Denotes Expensed Invoice Item

Checking Account ID: 1

Total without Voids: 98,085.04

C. Business Manager Reports

a. Financial Reports

Balance Sheet - Combined

Period Ending: July 2024

Annual; Processing Month 07/2024; 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 | 5,054,840.89 | 478,526.17 | 4,406,081.16 | 626,227.03 | 10,565,675.25 |
| 102 FLEX ACCOUNT | 11,958.40 | 0.00 | 0.00 | 0.00 | 11,958.40 |
| 110 DUE FROM OTHER FUNDS | 954.97 | 0.00 | 0.00 | 0.00 | 954.97 |
| 111 INVESTMENTS | 1,372,493.46 | 538,930.78 | 0.00 | 0.00 | 1,911,424.24 |
| 114 INTEREST REC ON INVESTMENTS | 700.00 | 400.00 | 0.00 | 0.00 | 1,100.00 |
| 121 TAXES RECEIVABLE | 89,266.45 | 0.00 | 15,559.50 | 40,139.09 | 144,965.04 |
| 141 INTERGOV ACCOUNTS RECEIVABLE | 132,071.27 | 0.00 | 0.00 | 0.00 | 132,071.27 |
| 153 ACCOUNTS RECEIVABLE | 141,327.46 | 0.00 | 0.00 | 0.00 | 141,327.46 |
| 181 PREPAID EXPENSE | 55,829.15 | 0.00 | 0.00 | 0.00 | 55,829.15 |
| Current Assets | 6,859,442.05 | 1,017,856.95 | 4,421,640.66 | 666,366.12 | 12,965,305.78 |
| Total Assets and Deferred Outflows of Resources | 6,859,442.05 | 1,017,856.95 | 4,421,640.66 | 666,366.12 | 12,965,305.78 |
| Total Liabilities, Deferred Inflows of Resources, and Fund Equity | | | | | |
| Current Liabilities | | | | | |
| 402 DUE TO OTHER FUNDS | 68.48 | 0.00 | 0.00 | 0.00 | 68.48 |
| 461 SALARIES-BENEFITS PAYABLE | (1,823.60) | 0.00 | 0.00 | 0.00 | (1,823.60) |
| 462 PAYFLEX PAYABLE | (187.40) | 0.00 | 0.00 | 0.00 | (187.40) |
| 472 FICA PAYABLE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 473 RETIREMENT PAYABLE | (6,256.38) | 0.00 | 0.00 | 0.00 | (6,256.38) |
| 474 INSURANCE PAYABLE | 2,880.28 | 0.00 | 0.00 | 0.00 | 2,880.28 |
| 475 FIT PAYABLE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 476 SIT PAYABLE | 515.00 | 0.00 | 0.00 | 0.00 | 515.00 |
| 477 TSA PAYABLE | (244.14) | 0.00 | 0.00 | 0.00 | (244.14) |
| 478 DUES PAYABLE | (52.08) | 0.00 | 0.00 | 0.00 | (52.08) |
| 479 FLEX PAYABLE | 11,958.43 | 0.00 | 0.00 | 0.00 | 11,958.43 |
| 481 DEFERRED REVENUES | 63,265.14 | 0.00 | 10,943.83 | 27,860.83 | 102,069.80 |
| Current Liabilities | 70,123.73 | 0.00 | 10,943.83 | 27,860.83 | 108,928.39 |
| Fund Balance | | | | | |
| 770 UNRESERVED FUND BALANCE | 6,789,318.32 | 1,017,856.95 | 4,410,696.83 | 638,505.29 | 12,856,377.39 |

Balance Sheet - Combined

Period Ending: July 2024

Annual; Processing Month 07/2024; 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> |
|--|------------------------|------------------------|----------------------------|------------------------|---------------|
| Fund Balance | 6,789,318.32 | 1,017,856.95 | 4,410,696.83 | 638,505.29 | 12,856,377.39 |
| Total Liabilities, Deferred Inflows of Resources, and Fund Equity | 6,859,442.05 | 1,017,856.95 | 4,421,640.66 | 666,366.12 | 12,965,305.78 |

Regular; Processing Month 07/2024; 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 | 4,434,264.34 | 6,500.54 | 6,500.54 | 0.15 | 4,427,763.80 |
| 01 000 1220 | TELECOMMUNICATIONS | 10,000.00 | 0.00 | 0.00 | 0.00 | 10,000.00 |
| 01 000 1312 | TUITION FROM ND DISTRICTS | 150,000.00 | 0.00 | 0.00 | 0.00 | 150,000.00 |
| 01 000 1322 | TUITION--SPECIAL ED | 250,000.00 | 0.00 | 0.00 | 0.00 | 250,000.00 |
| 01 000 1510 | INTEREST EARNED | 200,000.00 | 28,124.48 | 28,124.48 | 14.06 | 171,875.52 |
| 01 000 1800 | PRE SCHOOL | 32,000.00 | 62.00 | 62.00 | 0.19 | 31,938.00 |
| 01 000 1801 | DAYCARE | 135,000.00 | 0.00 | 0.00 | 0.00 | 135,000.00 |
| 01 000 1950 | OIL ROYALTY | 8,000.00 | 798.54 | 798.54 | 9.98 | 7,201.46 |
| 01 000 1990 | MISC INCOME | 20,000.00 | 477,046.64 | 477,046.64 | 2,385.23 | (457,046.64) |
| | Subtotal: REVENUE FROM LOCAL SOURCES | 5,239,264.34 | 512,532.20 | 512,532.20 | 9.78 | 4,726,732.14 |
| 01 000 2210 | OIL & GAS PRODUCTION TAX | 3,000,000.00 | 244,171.74 | 244,171.74 | 8.14 | 2,755,828.26 |
| | Subtotal: REVENUE FROM COUNTY SOURCES | 3,000,000.00 | 244,171.74 | 244,171.74 | 8.14 | 2,755,828.26 |
| 01 000 3110 | STATE AID | 461,242.95 | 116,742.95 | 116,742.95 | 25.31 | 344,500.00 |
| 01 000 3130 | TRANSPORTATION AID | 268,609.00 | 18,169.26 | 18,169.26 | 6.76 | 250,439.74 |
| 01 000 3310 | CTE INSTRUCTIONAL AID | 39,520.00 | 0.00 | 0.00 | 0.00 | 39,520.00 |
| | Subtotal: REVENUE FROM STATE SOURCES | 769,371.95 | 134,912.21 | 134,912.21 | 17.54 | 634,459.74 |
| 01 000 4210 | TAYLOR GRAZING | 500.00 | 0.00 | 0.00 | 0.00 | 500.00 |
| 01 000 4220 | FLOOD CONTROL | 400,000.00 | 40,291.70 | 40,291.70 | 10.07 | 359,708.30 |
| 01 000 4510 | TITLE I PROGRAM AID | 200,622.00 | 0.00 | 0.00 | 0.00 | 200,622.00 |
| 01 000 4517 | TITLE IIA | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 01 000 4525 | TITLE IV STUDENT SUPPORT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 01 000 4526 | TITLE V | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 01 000 4545 | CARL PERKINS GRANT | 32,939.00 | 0.00 | 0.00 | 0.00 | 32,939.00 |
| 01 200 4590 | BEST IN CLASS GRANT | 60,000.00 | 0.00 | 0.00 | 0.00 | 60,000.00 |
| 01 000 4790 | REAP SRSA G5 | 1,316.00 | 0.00 | 0.00 | 0.00 | 1,316.00 |
| | Subtotal: REVENUE FROM FEDERAL SOURCES | 695,377.00 | 40,291.70 | 40,291.70 | 5.79 | 655,085.30 |
| | Fund Total: | 9,704,013.29 | 931,907.85 | 931,907.85 | 9.60 | 8,772,105.44 |

Regular; Processing Month 07/2024; 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 | 744,065.87 | 1,134.58 | 1,134.58 | 0.15 | 742,931.29 |
| 03 000 1540 | RENTAL INCOME SCHOOL HOUSING | 91,800.00 | 8,400.00 | 8,400.00 | 9.15 | 83,400.00 |
| Subtotal: REVENUE FROM LOCAL SOURCES | | 835,865.87 | 9,534.58 | 9,534.58 | 1.14 | 826,331.29 |
| Fund Total: | | 835,865.87 | 9,534.58 | 9,534.58 | 1.14 | 826,331.29 |

Regular; Processing Month 07/2024; Accounts to Include Accounts with
Activity; Fund Number 01, 03, 04

Fund: 04 DEBT SERVICE

| <u>Account Number</u> | <u>Description</u> | <u>Revised Budget</u> | <u>During Month</u> | <u>To Date</u> | <u>% of Budget</u> | <u>Budget Balance</u> |
|--------------------------------------|-------------------------|-----------------------|---------------------|----------------|--------------------|-----------------------|
| 04 000 1171 | SINKING AND INTEREST #2 | 1,443,788.00 | 2,825.75 | 2,825.75 | 0.20 | 1,440,962.25 |
| Subtotal: REVENUE FROM LOCAL SOURCES | | 1,443,788.00 | 2,825.75 | 2,825.75 | 0.20 | 1,440,962.25 |
| Fund Total: | | 1,443,788.00 | 2,825.75 | 2,825.75 | 0.20 | 1,440,962.25 |

Revenue Summary Report

Processing Month: 07/2024

Regular; Processing Month 07/2024; 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: | 11,983,667.16 | 944,268.18 | 944,268.18 | 7.88 | 11,039,398.98 |

| Account Number | Account Description | Budget | Expended During Month | Expenditures to Date | Balance at EOM |
|-------------------------|--------------------------------------|------------|-----------------------|----------------------|----------------|
| 01 | GENERAL FUND | | | | |
| 1000 | INSTRUCTION | | | | |
| 01 000 000 000 1000 700 | PROPERTY | 0.00 | 0.00 | 0.00 | 0.00 |
| 1000 | INSTRUCTION | 0.00 | 0.00 | 0.00 | 0.00 |
| 2210 | CURRICULUM IMPROVEMENT | | | | |
| 01 000 000 000 2210 110 | SALARIES | 69,334.00 | 0.00 | 0.00 | 69,334.00 |
| 01 000 000 000 2210 210 | HEALTH INSURANCE | 9,052.44 | 0.00 | 0.00 | 9,052.44 |
| 01 000 000 000 2210 220 | FICA | 5,996.58 | 0.00 | 0.00 | 5,996.58 |
| 01 000 000 000 2210 230 | TFFR | 15,637.89 | 0.00 | 0.00 | 15,637.89 |
| 01 000 000 000 2210 300 | PROFESSIONAL SERVICES | 80,000.00 | 6,487.36 | 6,487.36 | 73,512.64 |
| 01 000 000 000 2210 430 | CONTRACTS | 1,500.00 | 0.00 | 0.00 | 1,500.00 |
| 01 000 000 000 2210 580 | TRAVEL | 12,000.00 | 2,024.90 | 2,024.90 | 9,975.10 |
| 01 000 000 000 2210 611 | SUPPLIES | 1,000.00 | 0.00 | 0.00 | 1,000.00 |
| 01 000 000 000 2210 730 | EQUIPMENT | 500.00 | 0.00 | 0.00 | 500.00 |
| 01 000 000 000 2210 890 | OTHER | 1,000.00 | 0.00 | 0.00 | 1,000.00 |
| 2210 | CURRICULUM IMPROVEMENT | 196,020.91 | 8,512.26 | 8,512.26 | 187,508.65 |
| 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 | 55,950.00 | 0.00 | 0.00 | 55,950.00 |
| 01 000 000 000 2222 130 | SUBS/AIDES | 23,625.00 | 0.00 | 0.00 | 23,625.00 |
| 01 000 000 000 2222 210 | HEALTH INSURANCE | 18,104.88 | 0.00 | 0.00 | 18,104.88 |
| 01 000 000 000 2222 220 | FICA | 7,472.51 | 0.00 | 0.00 | 7,472.51 |
| 01 000 000 000 2222 230 | TFFR | 16,460.59 | 0.00 | 0.00 | 16,460.59 |
| 01 000 000 000 2222 430 | CONTRACTS | 6,500.00 | 500.00 | 500.00 | 6,000.00 |
| 01 000 000 000 2222 580 | TRAVEL | 500.00 | 0.00 | 0.00 | 500.00 |
| 01 000 000 000 2222 611 | SUPPLIES | 4,500.00 | 0.00 | 0.00 | 4,500.00 |
| 01 000 000 000 2222 618 | FREIGHT | 250.00 | 0.00 | 0.00 | 250.00 |
| 01 000 000 000 2222 641 | BOOKS-H.S. | 2,500.00 | 0.00 | 0.00 | 2,500.00 |
| 01 000 000 000 2222 642 | BOOKS-ELEM | 2,500.00 | 362.37 | 362.37 | 2,137.63 |
| 01 000 000 000 2222 650 | PERIODICALS | 2,000.00 | 160.00 | 160.00 | 1,840.00 |
| 01 000 000 000 2222 670 | SOFTWARE | 1,000.00 | 0.00 | 0.00 | 1,000.00 |
| 01 000 000 000 2222 730 | EQUIPMENT | 2,000.00 | 0.00 | 0.00 | 2,000.00 |
| 2222 | LIBRARY | 143,362.98 | 1,022.37 | 1,022.37 | 142,340.61 |
| 2225 | COMPUTER-ASSISTED INSTRUCTION | | | | |
| 01 000 000 000 2225 490 | TECHNOLOGY SERVICES | 49,620.00 | 8,289.98 | 8,289.98 | 41,330.02 |
| 2225 | COMPUTER-ASSISTED INSTRUCTION | 49,620.00 | 8,289.98 | 8,289.98 | 41,330.02 |
| 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 | 1,912.50 | 0.00 | 0.00 | 1,912.50 |
| 01 000 000 000 2310 221 | ND OASIS | 0.00 | 0.00 | 0.00 | 0.00 |
| 01 000 000 000 2310 230 | TFFR & PERS | 0.00 | 0.00 | 0.00 | 0.00 |
| 01 000 000 000 2310 250 | UNEMPLOYMENT COMPENSATION | 1,500.00 | 0.00 | 0.00 | 1,500.00 |
| 01 000 000 000 2310 260 | WORKMEN'S COMPENSATION | 20,000.00 | 0.00 | 0.00 | 20,000.00 |
| 01 000 000 000 2310 290 | OTHER EMPLOYEE BENEFITS | 35,000.00 | 2,452.77 | 2,452.77 | 32,547.23 |
| 01 000 000 000 2310 310 | BOARD SALARY | 25,000.00 | 0.00 | 0.00 | 25,000.00 |
| 01 000 000 000 2310 580 | TRAVEL | 5,000.00 | 0.00 | 0.00 | 5,000.00 |
| 01 000 000 000 2310 650 | PERIODICALS | 500.00 | 0.00 | 0.00 | 500.00 |
| 01 000 000 000 2310 730 | EQUIPMENT | 1,000.00 | 0.00 | 0.00 | 1,000.00 |
| 01 000 000 000 2310 810 | DUES & FEES | 25,000.00 | 17,475.00 | 17,475.00 | 7,525.00 |
| 01 000 000 000 2310 890 | CONSOLIDATION | 0.00 | 0.00 | 0.00 | 0.00 |
| 2310 | BOARD OF EDUCATION | 114,912.50 | 19,927.77 | 19,927.77 | 94,984.73 |
| 2321 | SUPERINTENDENT'S OFFICE | | | | |
| 01 000 000 000 2321 110 | SALARIES-SUPERINTENDENT | 153,934.00 | 11,841.08 | 11,841.08 | 142,092.92 |
| 01 000 000 000 2321 120 | SALARIES-SECRETARY | 0.00 | 0.00 | 0.00 | 0.00 |
| 01 000 000 000 2321 210 | HEALTH INSURANCE | 21,883.20 | 1,823.60 | 1,823.60 | 20,059.60 |
| 01 000 000 000 2321 220 | FICA | 11,775.95 | 891.50 | 891.50 | 10,884.45 |
| 01 000 000 000 2321 230 | TFFR | 32,048.15 | 2,670.68 | 2,670.68 | 29,377.47 |
| 01 000 000 000 2321 290 | OTHER EMPLOYEE BENEFITS | 7,000.00 | 383.34 | 383.34 | 6,616.66 |

| Account Number | Account Description | Budget | Expended During Month | Expenditures to Date | Balance at EOM |
|--------------------------------|------------------------------|---------------------|-----------------------|----------------------|---------------------|
| 01 000 000 000 2321 580 | TRAVEL | 6,000.00 | 120.60 | 120.60 | 5,879.40 |
| 01 000 000 000 2321 670 | SOFTWARE | 500.00 | 0.00 | 0.00 | 500.00 |
| 01 000 000 000 2321 730 | EQUIPMENT | 2,500.00 | 0.00 | 0.00 | 2,500.00 |
| 01 000 000 000 2321 810 | DUES & FEES | 3,000.00 | 150.00 | 150.00 | 2,850.00 |
| 2321 SUPERINTENDENT'S OFFICE | | <u>238,641.30</u> | <u>17,880.80</u> | <u>17,880.80</u> | <u>220,760.50</u> |
| 2500 BUSINESS OFFICE | | | | | |
| 01 000 000 000 2500 120 | Salaries | 257,569.45 | 18,768.07 | 18,768.07 | 238,801.38 |
| 01 000 000 000 2500 210 | HEALTH INSURANCE | 55,377.23 | 3,860.42 | 3,860.42 | 51,516.81 |
| 01 000 000 000 2500 220 | FICA | 21,501.12 | 1,566.56 | 1,566.56 | 19,934.56 |
| 01 000 000 000 2500 230 | PERS | 39,603.87 | 2,977.00 | 2,977.00 | 36,626.87 |
| 01 000 000 000 2500 290 | OTHER EMPLOYEE BENEFITS | 5,000.00 | 300.00 | 300.00 | 4,700.00 |
| 01 000 000 000 2500 330 | PROFESSIONAL SERVICES | 40,000.00 | 51,437.50 | 51,437.50 | (11,437.50) |
| 01 000 000 000 2500 430 | CONTRACTS | 3,800.00 | 408.71 | 408.71 | 3,391.29 |
| 01 000 000 000 2500 431 | POSTAGE METER | 5,000.00 | 661.79 | 661.79 | 4,338.21 |
| 01 000 000 000 2500 521 | PROPERTY INSURANCE | 75,000.00 | 0.00 | 0.00 | 75,000.00 |
| 01 000 000 000 2500 522 | LIABILITY INSURANCE | 20,000.00 | 0.00 | 0.00 | 20,000.00 |
| 01 000 000 000 2500 532 | POSTAGE | 4,000.00 | 0.00 | 0.00 | 4,000.00 |
| 01 000 000 000 2500 540 | LEGALS-ADS | 5,000.00 | 629.44 | 629.44 | 4,370.56 |
| 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 | 0.00 | 2,500.00 |
| 01 000 000 000 2500 618 | FREIGHT | 250.00 | 0.00 | 0.00 | 250.00 |
| 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 | 3,500.00 | 8,944.20 | 8,944.20 | (5,444.20) |
| 01 000 000 000 2500 730 | EQUIPMENT | 2,000.00 | 0.00 | 0.00 | 2,000.00 |
| 01 000 000 000 2500 810 | DUES & FEES | 10,000.00 | 0.87 | 0.87 | 9,999.13 |
| 01 000 000 000 2500 830 | INTEREST | 0.00 | 0.00 | 0.00 | 0.00 |
| 2500 BUSINESS OFFICE | | <u>565,801.67</u> | <u>89,554.56</u> | <u>89,554.56</u> | <u>476,247.11</u> |
| 2600 M & O OF PLANT | | | | | |
| 01 000 000 000 2600 120 | SALARIES | 322,315.50 | 26,535.65 | 26,535.65 | 295,779.85 |
| 01 000 000 000 2600 121 | PART TIME SALARY | 37,725.15 | 14,058.92 | 14,058.92 | 23,666.23 |
| 01 000 000 000 2600 210 | HEALTH INSURANCE | 72,419.52 | 6,705.03 | 6,705.03 | 65,714.49 |
| 01 000 000 000 2600 220 | FICA | 29,620.64 | 3,086.81 | 3,086.81 | 26,533.83 |
| 01 000 000 000 2600 230 | PERS | 56,512.65 | 5,766.01 | 5,766.01 | 50,746.64 |
| 01 000 000 000 2600 411 | WATER/SEWER | 32,000.00 | 2,859.83 | 2,859.83 | 29,140.17 |
| 01 000 000 000 2600 421 | GARBAGE | 20,000.00 | 1,197.00 | 1,197.00 | 18,803.00 |
| 01 000 000 000 2600 431 | FIRE EXTINGUISHERS | 5,000.00 | 650.00 | 650.00 | 4,350.00 |
| 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 | 0.00 | 25,000.00 |
| 01 000 000 000 2600 435 | OTHER CONTRACTS | 17,000.00 | 574.85 | 574.85 | 16,425.15 |
| 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 | 21,527.59 | 21,527.59 | 78,472.41 |
| 01 000 000 000 2600 531 | TELEPHONE | 24,000.00 | 3,434.95 | 3,434.95 | 20,565.05 |
| 01 000 000 000 2600 611 | SUPPLIES | 90,000.00 | 27,398.94 | 27,398.94 | 62,601.06 |
| 01 000 000 000 2600 618 | FREIGHT | 3,000.00 | 879.28 | 879.28 | 2,120.72 |
| 01 000 000 000 2600 621 | ELECTRICITY | 200,000.00 | 19,880.32 | 19,880.32 | 180,119.68 |
| 01 000 000 000 2600 622 | NATURAL GAS | 75,000.00 | 1,889.87 | 1,889.87 | 73,110.13 |
| 01 000 000 000 2600 626 | GAS-MAINTENANCE | 3,000.00 | 242.13 | 242.13 | 2,757.87 |
| 01 000 000 000 2600 627 | DIESEL | 2,500.00 | 131.38 | 131.38 | 2,368.62 |
| 01 000 000 000 2600 730 | EQUIPMENT | 30,000.00 | 1,307.12 | 1,307.12 | 28,692.88 |
| 2600 M & O OF PLANT | | <u>1,150,593.46</u> | <u>138,125.68</u> | <u>138,125.68</u> | <u>1,012,467.78</u> |
| 2700 TRANSPORTATION | | | | | |
| 01 000 000 000 2700 110 | SALARIES--TRANSPORTATION DIR | 9,555.00 | 0.00 | 0.00 | 9,555.00 |
| 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 | 253,200.00 | 0.00 | 0.00 | 253,200.00 |
| 01 000 000 000 2700 122 | SUB SALARY | 4,000.00 | 0.00 | 0.00 | 4,000.00 |
| 01 000 000 000 2700 210 | HEALTH INSURANCE | 0.00 | 0.00 | 0.00 | 0.00 |
| 01 000 000 000 2700 220 | FICA | 20,406.76 | 0.00 | 0.00 | 20,406.76 |
| 01 000 000 000 2700 230 | PERS | 17,126.17 | 0.00 | 0.00 | 17,126.17 |
| 01 000 000 000 2700 290 | OTHER EMPLOYEE BENEFITS | 500.00 | 0.00 | 0.00 | 500.00 |
| 01 000 000 000 2700 330 | OTHER PROFESSIONAL SERVICES | 5,500.00 | 0.00 | 0.00 | 5,500.00 |
| 01 000 000 000 2700 390 | PHYSICALS | 2,500.00 | 300.00 | 300.00 | 2,200.00 |
| 01 000 000 000 2700 431 | TWO WAY RADIO | 3,000.00 | 0.00 | 0.00 | 3,000.00 |
| 01 000 000 000 2700 432 | FIRE EXTING. SERVICE | 1,000.00 | 0.00 | 0.00 | 1,000.00 |
| 01 000 000 000 2700 519 | TRANSPORTATION-FAMILY TYPE | 5,500.00 | 3,105.25 | 3,105.25 | 2,394.75 |
| 01 000 000 000 2700 520 | INSURANCE | 40,000.00 | 0.00 | 0.00 | 40,000.00 |
| 01 000 000 000 2700 580 | TRAVEL | 2,500.00 | 356.44 | 356.44 | 2,143.56 |
| 01 000 000 000 2700 611 | SUPPLIES | 2,500.00 | 0.00 | 0.00 | 2,500.00 |
| 01 000 000 000 2700 626 | GASOLINE | 5,000.00 | 1,810.04 | 1,810.04 | 3,189.96 |

| Account Number | Account Description | Budget | Expended During Month | Expenditures to Date | Balance at EOM |
|-------------------------|---------------------------------------|--------------|-----------------------|----------------------|----------------|
| 01 000 000 000 2700 627 | DIESEL | 100,000.00 | 838.84 | 838.84 | 99,161.16 |
| 01 000 000 000 2700 671 | OIL AND GREASE | 5,000.00 | 367.14 | 367.14 | 4,632.86 |
| 01 000 000 000 2700 672 | TIRES AND TUBES | 10,000.00 | 0.00 | 0.00 | 10,000.00 |
| 01 000 000 000 2700 673 | REPAIRS | 120,000.00 | 15,676.13 | 15,676.13 | 104,323.87 |
| 01 000 000 000 2700 732 | VEHICLE REPLACEMENT | 210,000.00 | 0.00 | 0.00 | 210,000.00 |
| 2700 | TRANSPORTATION | 817,287.93 | 22,453.84 | 22,453.84 | 794,834.09 |
| 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 | 200,000.00 | 0.00 | 0.00 | 200,000.00 |
| 6350 | TRANSFER TO FOOD SERVICE | 200,000.00 | 0.00 | 0.00 | 200,000.00 |
| 6360 | TRANSFER TO STUDENT ACTIVITY | | | | |
| 01 000 000 000 6360 920 | TRANSFER OF FUNDS STUDENT ACTIVITY | 40,000.00 | 0.00 | 0.00 | 40,000.00 |
| 6360 | TRANSFER TO STUDENT ACTIVITY | 40,000.00 | 0.00 | 0.00 | 40,000.00 |
| 000 | UNDISTRIBUTED EXPENDITURES | 3,526,594.84 | 305,767.26 | 305,767.26 | 3,220,827.58 |
| 1000 | INSTRUCTION | | | | |
| 01 000 000 110 1000 110 | SALARIES | 179,560.00 | 0.00 | 0.00 | 179,560.00 |
| 01 000 000 110 1000 130 | SUBS/AIDES | 7,335.00 | 0.00 | 0.00 | 7,335.00 |
| 01 000 000 110 1000 210 | HEALTH INSURANCE | 33,641.95 | 0.00 | 0.00 | 33,641.95 |
| 01 000 000 110 1000 220 | FICA | 15,121.40 | 0.00 | 0.00 | 15,121.40 |
| 01 000 000 110 1000 230 | TFFR | 40,498.70 | 0.00 | 0.00 | 40,498.70 |
| 01 000 000 110 1000 290 | OTHER EMPLOYEE BENEFITS | 5,550.00 | 0.00 | 0.00 | 5,550.00 |
| 01 000 000 110 1000 430 | CONTRACTS | 4,000.00 | 978.46 | 978.46 | 3,021.54 |
| 01 000 000 110 1000 610 | SUPPLIES | 20,000.00 | 5,392.17 | 5,392.17 | 14,607.83 |
| 01 000 000 110 1000 618 | FREIGHT | 500.00 | 0.00 | 0.00 | 500.00 |
| 01 000 000 110 1000 640 | BOOKS | 22,000.00 | 0.00 | 0.00 | 22,000.00 |
| 01 000 000 110 1000 670 | SOFTWARE | 3,000.00 | 507.80 | 507.80 | 2,492.20 |
| 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 | 0.00 | 500.00 |
| 1000 | INSTRUCTION | 331,707.05 | 6,878.43 | 6,878.43 | 324,828.62 |
| 110 | KINDERGARTEN | 331,707.05 | 6,878.43 | 6,878.43 | 324,828.62 |
| 1000 | INSTRUCTION | | | | |
| 01 000 000 120 1000 110 | SALARIES | 1,343,964.00 | 0.00 | 0.00 | 1,343,964.00 |
| 01 000 000 120 1000 130 | SUBS/AIDES | 124,884.00 | 2,174.50 | 2,174.50 | 122,709.50 |
| 01 000 000 120 1000 210 | HEALTH INSURANCE | 269,095.08 | 0.00 | 0.00 | 269,095.08 |
| 01 000 000 120 1000 220 | FICA | 109,045.83 | 166.35 | 166.35 | 108,879.48 |
| 01 000 000 120 1000 230 | TFFR | 306,922.27 | 395.73 | 395.73 | 306,526.54 |
| 01 000 000 120 1000 290 | OTHER EMPLOYEE BENEFITS | 5,975.00 | 50.00 | 50.00 | 5,925.00 |
| 01 000 000 120 1000 430 | CONTRACTS | 10,000.00 | 5,626.15 | 5,626.15 | 4,373.85 |
| 01 000 000 120 1000 560 | TUITION TO LEA'S IN STATE | 12,000.00 | 0.00 | 0.00 | 12,000.00 |
| 01 000 000 120 1000 580 | TRAVEL | 4,000.00 | 0.00 | 0.00 | 4,000.00 |
| 01 000 000 120 1000 611 | SUPPLIES | 85,000.00 | 33,811.53 | 33,811.53 | 51,188.47 |
| 01 000 000 120 1000 612 | MUSIC SUPPLIES | 3,000.00 | 0.00 | 0.00 | 3,000.00 |
| 01 000 000 120 1000 618 | FREIGHT | 2,000.00 | 192.37 | 192.37 | 1,807.63 |
| 01 000 000 120 1000 640 | BOOKS | 149,000.00 | 407.40 | 407.40 | 148,592.60 |
| 01 000 000 120 1000 670 | SOFTWARE | 20,000.00 | 2,919.90 | 2,919.90 | 17,080.10 |
| 01 000 000 120 1000 730 | EQUIPMENT | 55,000.00 | 28,860.00 | 28,860.00 | 26,140.00 |
| 01 000 000 120 1000 810 | DUES & FEES | 3,000.00 | 0.00 | 0.00 | 3,000.00 |
| 1000 | INSTRUCTION | 2,502,886.18 | 74,603.93 | 74,603.93 | 2,428,282.25 |
| 2410 | OFFICE OF PRINCIPAL SERVICES | | | | |
| 01 000 000 120 2410 110 | SALARIES | 91,529.15 | 0.00 | 0.00 | 91,529.15 |
| 01 000 000 120 2410 120 | SALARIES-SECRETARY | 37,151.01 | 1,808.64 | 1,808.64 | 35,342.37 |
| 01 000 000 120 2410 210 | HEALTH INSURANCE | 30,935.64 | 377.18 | 377.18 | 30,558.46 |
| 01 000 000 120 2410 220 | FICA | 10,536.55 | 158.11 | 158.11 | 10,378.44 |
| 01 000 000 120 2410 230 | TFFR | 26,684.56 | 294.06 | 294.06 | 26,390.50 |
| 01 000 000 120 2410 430 | CONTRACTS | 500.00 | 0.00 | 0.00 | 500.00 |
| 01 000 000 120 2410 580 | TRAVEL | 1,500.00 | 0.00 | 0.00 | 1,500.00 |

| Account Number | Account Description | Budget | Expended During Month | Expenditures to Date | Balance at EOM |
|--|---------------------------|---------------------|-----------------------|----------------------|---------------------|
| 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 | 200.00 | 0.00 | 0.00 | 200.00 |
| 01 000 000 120 2410 730 | EQUIPMENT | 500.00 | 0.00 | 0.00 | 500.00 |
| 01 000 000 120 2410 810 | DUES & FEES | 2,200.00 | 904.00 | 904.00 | 1,296.00 |
| 2410 OFFICE OF PRINCIPAL SERVICES | | <u>202,336.91</u> | <u>3,541.99</u> | <u>3,541.99</u> | <u>198,794.92</u> |
| 120 ELEMENTARY | | <u>2,705,223.09</u> | <u>78,145.92</u> | <u>78,145.92</u> | <u>2,627,077.17</u> |
| 1000 INSTRUCTION | | | | | |
| 01 000 000 130 1000 110 | SALARIES | 373,703.70 | 0.00 | 0.00 | 373,703.70 |
| 01 000 000 130 1000 130 | SUBS/AIDES | 22,005.00 | 0.00 | 0.00 | 22,005.00 |
| 01 000 000 130 1000 210 | HEALTH INSURANCE | 72,278.00 | 0.00 | 0.00 | 72,278.00 |
| 01 000 000 130 1000 220 | FICA | 31,240.66 | 0.00 | 0.00 | 31,240.66 |
| 01 000 000 130 1000 230 | TFFR | 84,286.44 | 0.00 | 0.00 | 84,286.44 |
| 01 000 000 130 1000 290 | OTHER EMPLOYEE BENEFITS | 2,700.00 | 0.00 | 0.00 | 2,700.00 |
| 01 000 000 130 1000 430 | CONTRACTS | 10,000.00 | 1,834.61 | 1,834.61 | 8,165.39 |
| 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 | 5,631.90 | 5,631.90 | 10,368.10 |
| 01 000 000 130 1000 618 | FREIGHT | 2,000.00 | 3.00 | 3.00 | 1,997.00 |
| 01 000 000 130 1000 640 | BOOKS | 1,000.00 | 843.90 | 843.90 | 156.10 |
| 01 000 000 130 1000 670 | SOFTWARE | 4,000.00 | 952.14 | 952.14 | 3,047.86 |
| 01 000 000 130 1000 730 | EQUIPMENT | 10,400.00 | 0.00 | 0.00 | 10,400.00 |
| 01 000 000 130 1000 810 | DUES & FEES | 3,000.00 | 0.00 | 0.00 | 3,000.00 |
| 1000 INSTRUCTION | | <u>633,363.80</u> | <u>9,265.55</u> | <u>9,265.55</u> | <u>624,098.25</u> |
| 130 MIDDLE/JUNIOR HIGH | | <u>633,363.80</u> | <u>9,265.55</u> | <u>9,265.55</u> | <u>624,098.25</u> |
| 1000 INSTRUCTION | | | | | |
| 01 000 000 140 1000 110 | SALARIES | 771,028.00 | 0.00 | 0.00 | 771,028.00 |
| 01 000 000 140 1000 130 | SUBS/AIDES | 54,010.00 | 0.00 | 0.00 | 54,010.00 |
| 01 000 000 140 1000 210 | HEALTH INSURANCE | 149,793.30 | 0.00 | 0.00 | 149,793.30 |
| 01 000 000 140 1000 220 | FICA | 61,871.39 | 0.00 | 0.00 | 61,871.39 |
| 01 000 000 140 1000 230 | TFFR | 173,900.27 | 0.00 | 0.00 | 173,900.27 |
| 01 000 000 140 1000 290 | OTHER EMPLOYEE BENEFITS | 2,700.00 | 50.00 | 50.00 | 2,650.00 |
| 01 000 000 140 1000 430 | CONTRACTS | 25,000.00 | 4,074.41 | 4,074.41 | 20,925.59 |
| 01 000 000 140 1000 442 | RENTAL-DRIVERS ED | 0.00 | 0.00 | 0.00 | 0.00 |
| 01 000 000 140 1000 520 | DRIVER'S ED INSURANCE | 200.00 | 112.00 | 112.00 | 88.00 |
| 01 000 000 140 1000 561 | TUITION TO LEA'S IN STATE | 50,000.00 | 2,424.00 | 2,424.00 | 47,576.00 |
| 01 000 000 140 1000 580 | TRAVEL | 2,000.00 | 0.00 | 0.00 | 2,000.00 |
| 01 000 000 140 1000 611 | SUPPLIES | 45,000.00 | 11,884.27 | 11,884.27 | 33,115.73 |
| 01 000 000 140 1000 612 | MUSIC SUPPLIES | 7,500.00 | 0.00 | 0.00 | 7,500.00 |
| 01 000 000 140 1000 614 | ART SUPPLIES | 0.00 | 0.00 | 0.00 | 0.00 |
| 01 000 000 140 1000 618 | FREIGHT | 2,000.00 | 317.18 | 317.18 | 1,682.82 |
| 01 000 000 140 1000 626 | MISC DRIVERS ED SUPPLIES | 2,000.00 | 615.42 | 615.42 | 1,384.58 |
| 01 000 000 140 1000 640 | BOOKS | 1,000.00 | 1,658.70 | 1,658.70 | (658.70) |
| 01 000 000 140 1000 670 | SOFTWARE | 20,000.00 | 1,967.76 | 1,967.76 | 18,032.24 |
| 01 000 000 140 1000 730 | EQUIPMENT | 46,500.00 | 19,240.00 | 19,240.00 | 27,260.00 |
| 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 | 3,000.00 | 0.00 | 0.00 | 3,000.00 |
| 1000 INSTRUCTION | | <u>1,417,502.96</u> | <u>42,343.74</u> | <u>42,343.74</u> | <u>1,375,159.22</u> |
| 2410 OFFICE OF PRINCIPAL SERVICES | | | | | |
| 01 000 000 140 2410 110 | SALARIES | 79,000.00 | 0.00 | 0.00 | 79,000.00 |
| 01 000 000 140 2410 120 | SALARIES-SECRETARY | 32,656.61 | 1,589.10 | 1,589.10 | 31,067.51 |
| 01 000 000 140 2410 210 | HEALTH INSURANCE | 30,030.40 | 301.76 | 301.76 | 29,728.64 |
| 01 000 000 140 2410 220 | FICA | 9,165.00 | 144.65 | 144.65 | 9,020.35 |
| 01 000 000 140 2410 230 | TFFR/PERS | 23,127.90 | 253.94 | 253.94 | 22,873.96 |
| 01 000 000 140 2410 430 | CONTRACTS | 1,000.00 | 0.00 | 0.00 | 1,000.00 |
| 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 | 69.09 | 69.09 | 930.91 |
| 01 000 000 140 2410 618 | FREIGHT | 100.00 | 0.00 | 0.00 | 100.00 |
| 01 000 000 140 2410 670 | SOFTWARE | 200.00 | 0.00 | 0.00 | 200.00 |
| 01 000 000 140 2410 730 | EQUIPMENT | 0.00 | 0.00 | 0.00 | 0.00 |
| 01 000 000 140 2410 810 | DUES & FEES | 2,000.00 | 0.00 | 0.00 | 2,000.00 |
| 2410 OFFICE OF PRINCIPAL SERVICES | | <u>179,779.91</u> | <u>2,358.54</u> | <u>2,358.54</u> | <u>177,421.37</u> |
| 140 HIGH SCHOOL | | <u>1,597,282.87</u> | <u>44,702.28</u> | <u>44,702.28</u> | <u>1,552,580.59</u> |
| 2835 HEALTH SERVICES | | | | | |
| 01 000 000 200 2835 120 | NON-CERTIFIED SALARY | 29,047.34 | 2,316.38 | 2,316.38 | 26,730.96 |
| 01 000 000 200 2835 220 | FICA | 2,222.12 | 177.20 | 177.20 | 2,044.92 |
| 01 000 000 200 2835 230 | TFFR | 4,723.10 | 376.64 | 376.64 | 4,346.46 |
| 01 000 000 200 2835 610 | SUPPLIES | 3,000.00 | 0.00 | 0.00 | 3,000.00 |

| Account Number | Account Description | Budget | Expended During Month | Expenditures to Date | Balance at EOM |
|------------------------------------|-----------------------|------------|-----------------------|----------------------|----------------|
| 01 000 000 200 2835 810 | DUES & FEES | 2,000.00 | 310.75 | 310.75 | 1,689.25 |
| 2835 HEALTH SERVICES | | 40,992.56 | 3,180.97 | 3,180.97 | 37,811.59 |
| 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 | 0.00 | 28,500.00 |
| 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 | 0.00 | 28,500.00 |
| 200 SPECIAL PROGRAMS | | 69,492.56 | 3,180.97 | 3,180.97 | 66,311.59 |
| 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 | 24,276.68 | 24.76 | 24.76 | 24,251.92 |
| 01 000 000 205 1000 210 | HEALTH INSURANCE | 9,052.44 | 251.41 | 251.41 | 8,801.03 |
| 01 000 000 205 1000 220 | FICA | 2,549.68 | 21.14 | 21.14 | 2,528.54 |
| 01 000 000 205 1000 230 | PERS | 3,947.39 | 4.02 | 4.02 | 3,943.37 |
| 1000 INSTRUCTION | | 39,826.19 | 301.33 | 301.33 | 39,524.86 |
| 205 PRESCHOOL SPECIAL EDUCATION | | 39,826.19 | 301.33 | 301.33 | 39,524.86 |
| 1000 INSTRUCTION | | | | | |
| 01 000 000 211 1000 110 | SALARIES | 59,650.00 | 0.00 | 0.00 | 59,650.00 |
| 01 000 000 211 1000 130 | SUBS/AIDES | 21,600.00 | 0.00 | 0.00 | 21,600.00 |
| 01 000 000 211 1000 210 | HEALTH INSURANCE | 24,589.51 | (65.28) | (65.28) | 24,654.79 |
| 01 000 000 211 1000 220 | FICA | 6,908.14 | 0.00 | 0.00 | 6,908.14 |
| 01 000 000 211 1000 230 | TFFR/PERS | 16,965.83 | 0.00 | 0.00 | 16,965.83 |
| 01 000 000 211 1000 430 | CONTRACTS | 0.00 | 0.00 | 0.00 | 0.00 |
| 01 000 000 211 1000 580 | TRAVEL | 200.00 | 0.00 | 0.00 | 200.00 |
| 01 000 000 211 1000 611 | SUPPLIES | 1,000.00 | 556.23 | 556.23 | 443.77 |
| 01 000 000 211 1000 618 | FREIGHT | 100.00 | 221.29 | 221.29 | (121.29) |
| 01 000 000 211 1000 640 | BOOKS | 1,000.00 | 18,966.32 | 18,966.32 | (17,966.32) |
| 01 000 000 211 1000 670 | SOFTWARE | 0.00 | 0.00 | 0.00 | 0.00 |
| 01 000 000 211 1000 730 | EQUIPMENT | 1,000.00 | 0.00 | 0.00 | 1,000.00 |
| 01 000 000 211 1000 810 | DUES & FEES | 400.00 | 0.00 | 0.00 | 400.00 |
| 1000 INSTRUCTION | | 133,413.48 | 19,678.56 | 19,678.56 | 113,734.92 |
| 211 EDUCABLE MENTALLY HANDICAPPED | | 133,413.48 | 19,678.56 | 19,678.56 | 113,734.92 |
| 1000 INSTRUCTION | | | | | |
| 01 000 000 225 1000 110 | SALARIES | 0.00 | 0.00 | 0.00 | 0.00 |
| 01 000 000 225 1000 130 | SUBS/AIDES | 31,500.56 | 0.00 | 0.00 | 31,500.56 |
| 01 000 000 225 1000 210 | HEALTH INSURANCE | 9,052.44 | 0.00 | 0.00 | 9,052.44 |
| 01 000 000 225 1000 220 | FICA | 3,102.30 | 0.00 | 0.00 | 3,102.30 |
| 01 000 000 225 1000 230 | TFFR | 5,121.99 | 0.00 | 0.00 | 5,121.99 |
| 01 000 000 225 1000 430 | CONTRACTS | 211,601.00 | 0.00 | 0.00 | 211,601.00 |
| 01 000 000 225 1000 580 | TRAVEL | 9,000.00 | 0.00 | 0.00 | 9,000.00 |
| 01 000 000 225 1000 611 | SUPPLIES | 2,000.00 | 333.20 | 333.20 | 1,666.80 |
| 01 000 000 225 1000 618 | FREIGHT | 100.00 | 18.60 | 18.60 | 81.40 |
| 01 000 000 225 1000 640 | BOOKS | 150.00 | 0.00 | 0.00 | 150.00 |
| 01 000 000 225 1000 670 | SOFTWARE | 0.00 | 0.00 | 0.00 | 0.00 |
| 01 000 000 225 1000 730 | EQUIPMENT | 0.00 | 0.00 | 0.00 | 0.00 |
| 01 000 000 225 1000 810 | DUES & FEES | 750.00 | 0.00 | 0.00 | 750.00 |
| 1000 INSTRUCTION | | 272,378.29 | 351.80 | 351.80 | 272,026.49 |
| 225 SPEECH IMPAIRED | | 272,378.29 | 351.80 | 351.80 | 272,026.49 |
| 1000 INSTRUCTION | | | | | |
| 01 000 000 240 1000 110 | SALARIES | 48,650.00 | 0.00 | 0.00 | 48,650.00 |
| 01 000 000 240 1000 130 | SUBS/AIDES | 77,672.11 | 0.00 | 0.00 | 77,672.11 |
| 01 000 000 240 1000 210 | HEALTH INSURANCE | 36,209.76 | 0.00 | 0.00 | 36,209.76 |
| 01 000 000 240 1000 220 | FICA | 12,433.69 | 0.00 | 0.00 | 12,433.69 |
| 01 000 000 240 1000 230 | TFFR | 23,276.98 | 0.00 | 0.00 | 23,276.98 |
| 01 000 000 240 1000 430 | CONTRACTS | 0.00 | 0.00 | 0.00 | 0.00 |
| 01 000 000 240 1000 580 | TRAVEL | 0.00 | 0.00 | 0.00 | 0.00 |
| 01 000 000 240 1000 611 | SUPPLIES | 500.00 | 0.00 | 0.00 | 500.00 |
| 01 000 000 240 1000 618 | FREIGHT | 0.00 | 0.00 | 0.00 | 0.00 |
| 01 000 000 240 1000 640 | BOOKS | 500.00 | 0.00 | 0.00 | 500.00 |
| 01 000 000 240 1000 670 | SOFTWARE | 0.00 | 0.00 | 0.00 | 0.00 |
| 01 000 000 240 1000 730 | EQUIPMENT | 500.00 | 0.00 | 0.00 | 500.00 |
| 1000 INSTRUCTION | | 199,742.54 | 0.00 | 0.00 | 199,742.54 |
| 240 HIGH SCHOOL LD PROGRAM | | 199,742.54 | 0.00 | 0.00 | 199,742.54 |
| 1000 INSTRUCTION | | | | | |

| Account Number | Account Description | Budget | Expended During Month | Expenditures to Date | Balance at EOM |
|--|---------------------------|------------|-----------------------|----------------------|----------------|
| 01 000 000 241 1000 110 | SALARIES | 115,665.00 | 0.00 | 0.00 | 115,665.00 |
| 01 000 000 241 1000 130 | SUBS/AIDES | 229,780.69 | 0.00 | 0.00 | 229,780.69 |
| 01 000 000 241 1000 210 | HEALTH INSURANCE | 90,524.40 | 754.38 | 754.38 | 89,770.02 |
| 01 000 000 241 1000 220 | FICA | 33,351.74 | 0.00 | 0.00 | 33,351.74 |
| 01 000 000 241 1000 230 | TFFR | 63,124.70 | 0.00 | 0.00 | 63,124.70 |
| 01 000 000 241 1000 430 | CONTRACTS | 0.00 | 0.00 | 0.00 | 0.00 |
| 01 000 000 241 1000 580 | TRAVEL | 100.00 | 0.00 | 0.00 | 100.00 |
| 01 000 000 241 1000 611 | SUPPLIES | 1,500.00 | 847.76 | 847.76 | 652.24 |
| 01 000 000 241 1000 618 | FREIGHT | 100.00 | 278.39 | 278.39 | (178.39) |
| 01 000 000 241 1000 640 | BOOKS | 500.00 | 6,976.20 | 6,976.20 | (6,476.20) |
| 01 000 000 241 1000 670 | SOFTWARE | 500.00 | 0.00 | 0.00 | 500.00 |
| 01 000 000 241 1000 730 | EQUIPMENT | 0.00 | 0.00 | 0.00 | 0.00 |
| 01 000 000 241 1000 810 | DUES & FEES | 0.00 | 0.00 | 0.00 | 0.00 |
| 1000 INSTRUCTION | | 535,146.53 | 8,856.73 | 8,856.73 | 526,289.80 |
| 241 ELEMENTARY LD PROGRAM | | 535,146.53 | 8,856.73 | 8,856.73 | 526,289.80 |
| 1000 INSTRUCTION | | | | | |
| 01 000 000 310 1000 110 | SALARIES | 139,825.00 | 11,652.18 | 11,652.18 | 128,172.82 |
| 01 000 000 310 1000 130 | SUBS/AIDES | 1,000.00 | 0.00 | 0.00 | 1,000.00 |
| 01 000 000 310 1000 210 | HEALTH INSURANCE | 18,104.88 | 1,508.76 | 1,508.76 | 16,596.12 |
| 01 000 000 310 1000 220 | FICA | 12,158.14 | 1,006.80 | 1,006.80 | 11,151.34 |
| 01 000 000 310 1000 230 | TFFR | 31,536.73 | 2,628.08 | 2,628.08 | 28,908.65 |
| 01 000 000 310 1000 430 | CONTRACTS | 0.00 | 0.00 | 0.00 | 0.00 |
| 01 000 000 310 1000 580 | TRAVEL | 12,000.00 | 2,071.92 | 2,071.92 | 9,928.08 |
| 01 000 000 310 1000 611 | SUPPLIES | 20,000.00 | 3,605.88 | 3,605.88 | 16,394.12 |
| 01 000 000 310 1000 618 | FREIGHT | 1,000.00 | 75.50 | 75.50 | 924.50 |
| 01 000 000 310 1000 640 | BOOKS | 100.00 | 54.54 | 54.54 | 45.46 |
| 01 000 000 310 1000 670 | SOFTWARE | 250.00 | 0.00 | 0.00 | 250.00 |
| 01 000 000 310 1000 730 | EQUIPMENT | 0.00 | 0.00 | 0.00 | 0.00 |
| 01 000 000 310 1000 731 | CARL PERKINS EQUIPMENT | 16,899.00 | 0.00 | 0.00 | 16,899.00 |
| 1000 INSTRUCTION | | 252,873.75 | 22,603.66 | 22,603.66 | 230,270.09 |
| 310 AGRICULTURE | | 252,873.75 | 22,603.66 | 22,603.66 | 230,270.09 |
| 1000 INSTRUCTION | | | | | |
| 01 000 000 340 1000 110 | SALARIES | 52,750.00 | 0.00 | 0.00 | 52,750.00 |
| 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 | 15,537.07 | 0.00 | 0.00 | 15,537.07 |
| 01 000 000 340 1000 220 | FICA | 4,111.88 | 0.00 | 0.00 | 4,111.88 |
| 01 000 000 340 1000 230 | TFFR | 11,897.42 | 0.00 | 0.00 | 11,897.42 |
| 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 | 0.00 | 0.00 | 5,000.00 |
| 01 000 000 340 1000 618 | FREIGHT | 500.00 | 0.00 | 0.00 | 500.00 |
| 01 000 000 340 1000 640 | BOOKS | 1,000.00 | 0.00 | 0.00 | 1,000.00 |
| 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 | 16,040.00 | 0.00 | 0.00 | 16,040.00 |
| 1000 INSTRUCTION | | 108,336.37 | 0.00 | 0.00 | 108,336.37 |
| 340 FAMILY AND CONSUMER SCIENCE | | 108,336.37 | 0.00 | 0.00 | 108,336.37 |
| 3400 STUDENT ACTIVITIES | | | | | |
| 01 000 000 410 3400 110 | SALARIES-STUDENT ACTIVITY | 80,664.14 | 0.00 | 0.00 | 80,664.14 |
| 01 000 000 410 3400 220 | FICA | 6,170.81 | 0.00 | 0.00 | 6,170.81 |
| 01 000 000 410 3400 230 | TFFR | 12,632.00 | 0.00 | 0.00 | 12,632.00 |
| 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 | 25.00 | 4,975.00 |
| 3400 STUDENT ACTIVITIES | | 104,466.95 | 25.00 | 25.00 | 104,441.95 |
| 410 STUDENT ACTIVITIES | | 104,466.95 | 25.00 | 25.00 | 104,441.95 |
| 3400 STUDENT ACTIVITIES | | | | | |
| 01 000 000 420 3400 110 | SALARIES-ATHLETIC | 279,825.95 | 1,589.10 | 1,589.10 | 278,236.85 |
| 01 000 000 420 3400 210 | HEALTH INSURANCE | 8,748.21 | 301.76 | 301.76 | 8,446.45 |
| 01 000 000 420 3400 220 | FICA | 22,099.20 | 144.65 | 144.65 | 21,954.55 |
| 01 000 000 420 3400 230 | TFFR | 46,296.13 | 253.94 | 253.94 | 46,042.19 |
| 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 | 269.00 | 269.00 | 7,731.00 |
| 01 000 000 420 3400 890 | OTHER | 55,000.00 | 8,254.00 | 8,254.00 | 46,746.00 |
| 3400 STUDENT ACTIVITIES | | 419,969.49 | 10,812.45 | 10,812.45 | 409,157.04 |
| 420 ATHLETICS | | 419,969.49 | 10,812.45 | 10,812.45 | 409,157.04 |
| 3300 COMMUNITY SERVICES/PRE-K & DAYCARE | | | | | |

| Account Number | Account Description | Budget | Expended During Month | Expenditures to Date | Balance at EOM |
|------------------------------|--|------------|-----------------------|----------------------|----------------|
| 01 000 000 800 3300 110 | PRE SCHOOL SALARIES | 68,119.68 | 0.00 | 0.00 | 68,119.68 |
| 01 000 000 800 3300 130 | PRESCHOOL SUBS/AIDES | 24,276.68 | 24.77 | 24.77 | 24,251.91 |
| 01 000 000 800 3300 210 | PRESCHOOL HEALTH INSURANCE | 20,387.91 | 251.51 | 251.51 | 20,136.40 |
| 01 000 000 800 3300 220 | PRESCHOOL FICA | 8,194.42 | 21.12 | 21.12 | 8,173.30 |
| 01 000 000 800 3300 230 | PRESCHOOL TFFR/PERS | 19,311.34 | 4.04 | 4.04 | 19,307.30 |
| 01 000 000 800 3300 300 | PRESCHOOL PURCHASED PROF SERVICES | 0.00 | 0.00 | 0.00 | 0.00 |
| 01 000 000 800 3300 430 | PRESCHOOL CONTRACTS | 0.00 | 0.00 | 0.00 | 0.00 |
| 01 000 000 800 3300 580 | PRESCHOOL TRAVEL | 250.00 | 0.00 | 0.00 | 250.00 |
| 01 000 000 800 3300 611 | PRESCHOOL SUPPLIES | 1,000.00 | 1,075.03 | 1,075.03 | (75.03) |
| 01 000 000 800 3300 618 | PRESCHOOL FREIGHT | 100.00 | 79.04 | 79.04 | 20.96 |
| 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 | 143,040.03 | 1,455.51 | 1,455.51 | 141,584.52 |
| 800 | COMMUNITY SERVICES | 143,040.03 | 1,455.51 | 1,455.51 | 141,584.52 |
| 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 | 173,162.25 | 75.25 | 75.25 | 173,087.00 |
| 01 000 000 890 3300 210 | DAYCARE HEALTH INSURANCE | 63,367.08 | 0.00 | 0.00 | 63,367.08 |
| 01 000 000 890 3300 220 | DAYCARE FICA | 18,094.49 | 5.76 | 5.76 | 18,088.73 |
| 01 000 000 890 3300 230 | DAYCARE PERS | 28,156.18 | 12.24 | 12.24 | 28,143.94 |
| 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 | 0.00 | 0.00 | 5,000.00 |
| 01 000 000 890 3300 618 | DAYCARE FREIGHT | 100.00 | 0.00 | 0.00 | 100.00 |
| 01 000 000 890 3300 640 | DAYCARE BOOKS | 0.00 | 0.00 | 0.00 | 0.00 |
| 01 000 000 890 3300 670 | DAYCARE SOFTWARE | 0.00 | 0.00 | 0.00 | 0.00 |
| 01 000 000 890 3300 730 | DAYCARE EQUIPMENT | 0.00 | 0.00 | 0.00 | 0.00 |
| 01 000 000 890 3300 800 | DAYCARE DUES, MEMBERSHIPS, REGISTRATION | 500.00 | 73.00 | 73.00 | 427.00 |
| 3300 | COMMUNITY SERVICES/PRE-K & DAYCARE | 288,380.00 | 166.25 | 166.25 | 288,213.75 |
| 890 | DAYCARE | 288,380.00 | 166.25 | 166.25 | 288,213.75 |
| 3100 | FOOD SERVICES | | | | |
| 01 000 000 910 3100 120 | SALARIES | 0.00 | 1,175.08 | 1,175.08 | (1,175.08) |
| 01 000 000 910 3100 210 | HEALTH INSURANCE | 0.00 | 587.31 | 587.31 | (587.31) |
| 01 000 000 910 3100 220 | FICA | 0.00 | 128.00 | 128.00 | (128.00) |
| 01 000 000 910 3100 230 | PERS | 0.00 | 191.07 | 191.07 | (191.07) |
| 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 | 2,081.46 | 2,081.46 | (2,081.46) |
| 910 | FOOD SERVICES | 0.00 | 2,081.46 | 2,081.46 | (2,081.46) |
| 1000 | INSTRUCTION | | | | |
| 01 068 000 261 1000 110 2023 | SALARIES | 0.00 | 0.00 | 0.00 | 0.00 |
| 01 068 000 261 1000 110 2024 | SALARIES | 0.00 | 0.00 | 0.00 | 0.00 |
| 01 068 000 261 1000 110 2025 | SALARIES | 89,193.05 | 0.00 | 0.00 | 89,193.05 |
| 01 068 000 261 1000 210 2023 | HEALTH INSURANCE | 0.00 | 0.00 | 0.00 | 0.00 |
| 01 068 000 261 1000 210 2024 | HEALTH INSURANCE | 0.00 | 0.00 | 0.00 | 0.00 |
| 01 068 000 261 1000 210 2025 | HEALTH INSURANCE | 17,388.08 | 0.00 | 0.00 | 17,388.08 |
| 01 068 000 261 1000 220 2023 | FICA | 0.00 | 0.00 | 0.00 | 0.00 |
| 01 068 000 261 1000 220 2024 | FICA | 0.00 | 0.00 | 0.00 | 0.00 |
| 01 068 000 261 1000 220 2025 | FICA | 6,822.95 | 0.00 | 0.00 | 6,822.95 |
| 01 068 000 261 1000 230 2023 | TFFR | 0.00 | 0.00 | 0.00 | 0.00 |
| 01 068 000 261 1000 230 2024 | TFFR | 0.00 | 0.00 | 0.00 | 0.00 |
| 01 068 000 261 1000 230 2025 | TFFR | 20,115.94 | 0.00 | 0.00 | 20,115.94 |
| 01 068 000 261 1000 300 2021 | PURCHASED SERVICES | 0.00 | 0.00 | 0.00 | 0.00 |
| 01 068 000 261 1000 300 2024 | PURCHASED SERVICES | 0.00 | 0.00 | 0.00 | 0.00 |
| 01 068 000 261 1000 300 2025 | PURCHASED SERVICES | 67,102.00 | 0.00 | 0.00 | 67,102.00 |
| 1000 | INSTRUCTION | 200,622.02 | 0.00 | 0.00 | 200,622.02 |
| 261 | TITLE I PROGRAMS | 200,622.02 | 0.00 | 0.00 | 200,622.02 |
| 1000 | INSTRUCTION | | | | |
| 01 082 000 298 1000 300 2023 | PURCHASED SERVICES | 0.00 | 0.00 | 0.00 | 0.00 |

| Account Number | Account Description | Budget | Expended During Month | Expenditures to Date | Balance at EOM |
|------------------------------|------------------------|---------------|-----------------------|----------------------|----------------|
| 01 082 000 298 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 | 1,316.00 | 0.00 | 0.00 | 1,316.00 |
| 1000 | INSTRUCTION | 1,316.00 | 0.00 | 0.00 | 1,316.00 |
| 298 | OTHER FEDERAL PROGRAMS | 1,316.00 | 0.00 | 0.00 | 1,316.00 |
| 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 & HOME MAKING | 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 | 40,684.43 | 0.00 | 0.00 | 40,684.43 |
| 01 200 000 298 1000 210 | HEALTH INSURANCE | 6,769.41 | 0.00 | 0.00 | 6,769.41 |
| 01 200 000 298 1000 220 | FICA | 3,370.98 | 0.00 | 0.00 | 3,370.98 |
| 01 200 000 298 1000 230 | TFFR | 9,175.18 | 0.00 | 0.00 | 9,175.18 |
| 01 200 000 298 1000 300 | PURCHASED SERVICES | 0.00 | 0.00 | 0.00 | 0.00 |
| 01 200 000 298 1000 610 | SUPPLIES | 0.00 | 0.00 | 0.00 | 0.00 |
| 1000 | INSTRUCTION | 60,000.00 | 0.00 | 0.00 | 60,000.00 |
| 298 | OTHER FEDERAL PROGRAMS | 60,000.00 | 0.00 | 0.00 | 60,000.00 |
| 01 | GENERAL FUND | 11,623,175.85 | 514,273.16 | 514,273.16 | 11,108,902.69 |

Expenditure Report by Function Killdeer School
Regular; Processing Month 07/2024; 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 | 20,000.00 | 221.09 | 221.09 | 19,778.91 |
| 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 | 0.00 | 0.00 | 0.00 |
| 4210 | CONSTRUCTION SERVICE (BY STAF) | 20,000.00 | 221.09 | 221.09 | 19,778.91 |
| 4220 | CONST SERVICE (BY CONTRACTOR) | | | | |
| 03 000 000 000 4220 435 | CONSTRUCTION SERVICES | 1,094,065.87 | 154,326.73 | 154,326.73 | 939,739.14 |
| 4220 | CONST SERVICE (BY CONTRACTOR) | 1,094,065.87 | 154,326.73 | 154,326.73 | 939,739.14 |
| 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 | 1,114,065.87 | 154,547.82 | 154,547.82 | 959,518.05 |
| 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 | 1,114,065.87 | 154,547.82 | 154,547.82 | 959,518.05 |

| 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 | 2,500.00 | 2,500.00 | (2,500.00) |
| 04 000 000 000 6100 810 | DUES & FEES | 0.00 | 0.00 | 0.00 | 0.00 |
| 04 000 000 000 6100 830 | INTEREST | 453,837.50 | 204,443.76 | 204,443.76 | 249,393.74 |
| 04 000 000 000 6100 910 | REDEMPTION OF PRINCIPAL | 900,000.00 | 900,000.00 | 900,000.00 | 0.00 |
| 6100 | DEBT SERVICE PAYMENTS | <u>1,353,837.50</u> | <u>1,106,943.76</u> | <u>1,106,943.76</u> | <u>246,893.74</u> |
| 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 | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> |
| 000 | UNDISTRIBUTED EXPENDITURES | <u>1,353,837.50</u> | <u>1,106,943.76</u> | <u>1,106,943.76</u> | <u>246,893.74</u> |
| 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 | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> |
| 000 | UNDISTRIBUTED EXPENDITURES | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> |
| 04 | DEBT SERVICE | <u>1,353,837.50</u> | <u>1,106,943.76</u> | <u>1,106,943.76</u> | <u>246,893.74</u> |

Expenditure Report by Function Killdeer School
Regular; Processing Month 07/2024; Fund Number 01, 02, 03, 04

| Account Number | Account Description | Budget | Expended During Month | Expenditures to Date | Balance at EOM |
|----------------|---------------------|---------------|-----------------------|----------------------|----------------|
| Grand Total: | | 14,091,079.22 | 1,775,764.74 | 1,775,764.74 | 12,315,314.48 |

Cash Receipt Listing by Received From
Posted; Entries to Include Entries with Amounts; Fund Number 01, 03, 04; Processing
Month 07/2024

| <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> |
|---|---------------------------------------|---------------------|--|--------------------------------|-------------------------------|---------------|
| 25951 | BRAVERA BRAVERA | 07/31/2024 | INTEREST EARNED | 01 000 1510 | INTEREST EARNED | 135.85 |
| 25952 | BRAVERA BRAVERA | 07/31/2024 | INTEREST EARNED | 01 000 1510 | INTEREST EARNED | 27,988.63 |
| BRAVERA BRAVERA Total: | | | | | | 28,124.48 |
| 25928 | CONOCO CONOCO PHILLIPS | 07/18/2024 | OIL ROYALTIES | 01 000 1950 | OIL ROYALTY | 253.02 |
| CONOCO CONOCO PHILLIPS Total: | | | | | | 253.02 |
| 25930 | CONTINENT CONTINENTAL RESOURCES | 07/18/2024 | OIL ROYALTIES | 01 000 1950 | OIL ROYALTY | 305.45 |
| CONTINENT CONTINENTAL RESOURCES Total: | | | | | | 305.45 |
| 25953 | DPI DEPT OF PUBLIC INSTRUCTION | 07/31/2024 | STATE AID & TRANSPORTATION-AUG 2024 | 01 000 3110 | STATE AID | 116,742.95 |
| 25953 | DPI DEPT OF PUBLIC INSTRUCTION | 07/31/2024 | STATE AID & TRANSPORTATION-AUG 2024 | 01 000 3130 | TRANSPORTATION AID | 18,169.26 |
| DPI DEPT OF PUBLIC INSTRUCTION Total: | | | | | | 134,912.21 |
| 25932 | DUNNCO DUNN COUNTY AUDITOR | 07/03/2024 | GENERAL, BLDG, BONDS | 01 000 1110 | GENERAL-DISTRICT PROPERTY TAX | 6,500.54 |
| 25932 | DUNNCO DUNN COUNTY AUDITOR | 07/03/2024 | GENERAL, BLDG, BONDS | 03 000 1161 | PROPERTY TAXES | 1,134.58 |
| 25932 | DUNNCO DUNN COUNTY AUDITOR | 07/03/2024 | GENERAL, BLDG, BONDS | 04 000 1171 | SINKING AND INTEREST #2 | 2,825.75 |
| 25946 | DUNNCO DUNN COUNTY AUDITOR | 07/19/2024 | FLOOD CONTROL | 01 000 4220 | FLOOD CONTROL | 40,291.70 |
| 25948 | DUNNCO DUNN COUNTY AUDITOR | 07/30/2024 | HALLIDAY DISSOLUTION FUND BALANCE | 01 000 1990 | MISC INCOME | 465,275.91 |
| DUNNCO DUNN COUNTY AUDITOR Total: | | | | | | 516,028.48 |
| 25942 | FORTYATES FORT YATES PUBLIC SCHOOL | 07/30/2024 | SPED TUITION 23-24 | 01 153 | TUITION--SPECIAL ED | 2,017.90 |
| FORTYATES FORT YATES PUBLIC SCHOOL Total: | | | | | | 2,017.90 |
| 25941 | HESS HESS | 07/30/2024 | OIL ROYALTIES | 01 000 1950 | OIL ROYALTY | 0.11 |
| HESS HESS Total: | | | | | | 0.11 |
| 25944 | HORGNAT HORGESHIMER NATHAN | 07/30/2024 | METLIFE PREMIUMS | 01 000 000 211 1000 210 | HEALTH INSURANCE | 65.28 |
| HORGNAT HORGESHIMER NATHAN Total: | | | | | | 65.28 |

Cash Receipt Listing by Received From
Posted; Entries to Include Entries with Amounts; Fund Number 01, 03, 04; Processing
Month 07/2024

| <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> |
|--|---|---------------------|---|--------------------------------|------------------------------|---------------|
| 25926 | KILLDEERPK KILLDEER PARK DISTRICT, DBA KILLDEER PARKS & REC | 07/18/2024 | FUEL CHARGE REIMBURSEMENT-BASEBALL | 01 000 000 000 2700 627 | DIESEL | 495.91 |
| KILLDEERPK KILLDEER PARK DISTRICT, DBA KILLDEER PARKS & REC Total: | | | | | | 495.91 |
| 25931 | LIMEROCK LIME ROCK RESOURCES | 07/18/2024 | OIL ROYALTIES | 01 000 1950 | OIL ROYALTY | 147.76 |
| LIMEROCK LIME ROCK RESOURCES Total: | | | | | | 147.76 |
| 25929 | MARATHON MARATHON OIL CO | 07/18/2024 | OIL ROYALTIES | 01 000 1950 | OIL ROYALTY | 92.20 |
| MARATHON MARATHON OIL CO Total: | | | | | | 92.20 |
| 25925 | NDHEALTH ND HEALTH AND HUMAN SERVICES | 07/18/2024 | ROUGH RIDER HEALTH PROMOTION CONFERENCE | 01 000 1990 | MISC INCOME | 2,000.00 |
| NDHEALTH ND HEALTH AND HUMAN SERVICES Total: | | | | | | 2,000.00 |
| 25933 | PRE PRESCHOOL FEES | 07/18/2024 | PRESCHOOL PMTS-ONLINE | 01 000 1800 | PRE SCHOOL | 62.00 |
| PRE PRESCHOOL FEES Total: | | | | | | 62.00 |
| 25923 | RACTC ROUGH RIDER AREA CAREER & TECH CENTER | 07/30/2024 | STIPEND REIMBURSEMENT-E. JOHNSON | 01 153 | MISC INCOME | 10,393.76 |
| RACTC ROUGH RIDER AREA CAREER & TECH CENTER Total: | | | | | | 10,393.76 |
| 25927 | RENTAL RENTAL INCOME FROM STAFF HOUSING | 07/18/2024 | STAFF RENTAL PMTS-CKS | 03 000 1540 | RENTAL INCOME SCHOOL HOUSING | 3,350.00 |
| 25934 | RENTAL RENTAL INCOME FROM STAFF HOUSING | 07/18/2024 | STAFF RENTAL PMTS-ONLINE | 03 000 1540 | RENTAL INCOME SCHOOL HOUSING | 3,550.00 |
| 25943 | RENTAL RENTAL INCOME FROM STAFF HOUSING | 07/30/2024 | STAFF RENTALS-CKS | 03 000 1540 | RENTAL INCOME SCHOOL HOUSING | 2,050.00 |
| 25947 | RENTAL RENTAL INCOME FROM STAFF HOUSING | 07/30/2024 | STAFF RENT PAYMENTS-ONLINE | 03 000 1540 | RENTAL INCOME SCHOOL HOUSING | 850.00 |
| RENTAL RENTAL INCOME FROM STAFF HOUSING Total: | | | | | | 9,800.00 |
| 25945 | STATETREAS STATE TREASURER - ND | 07/22/2024 | OIL & GAS PRODUCTION TAX | 01 000 2210 | OIL & GAS PRODUCTION TAX | 244,171.74 |
| STATETREAS STATE TREASURER - ND Total: | | | | | | 244,171.74 |
| 25924 | WESTRI WEST RIVER STUDENT SERVICES | 07/18/2024 | STATE REIMBURSEMENT FOR TUITION PAID | 01 000 1990 | MISC INCOME | 9,770.73 |
| WESTRI WEST RIVER STUDENT SERVICES Total: | | | | | | 9,770.73 |

Cash Receipt Listing by Received From
 Posted; Entries to Include Entries with Amounts; Fund Number 01, 03, 04; Processing
 Month 07/2024

| <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> |
|-----------------------|-------------------------|---------------------|---------------------------------|--------------------------------|----------------------------|---------------|
| <u>Summary Totals</u> | | | | | | |
| | <u>Account Type</u> | | <u>Cash Accounts</u> | | <u>Receivable Accounts</u> | |
| | Subtotal Revenue | 945,668.18 | 01 101 | 944,880.70 | 01 153 | (12,411.66) |
| | Subtotal Expense | 561.19 | 03 101 | 10,934.58 | Total: | (12,411.66) |
| | Subtotal General Ledger | | 04 101 | 2,825.75 | | |
| | Account Total | <u>946,229.37</u> | Total: | <u>958,641.03</u> | | |

b. Personnel Reports

- Returning Bus Driver Work Agreements
- New Bus Driver Work Agreements
 - Melissa Moseley
- Resignations:
 - Jeremy Jepson - HS Science
 - Julie Ragan - Daycare Aide
- New Certified Contracts:
 - Mariah Haich - HS Music

Jeremy Jepson

38 2nd Ave NE

Dunn Center, ND 58626

(701)290-9269

Quadj60@gmail.com

7-29-2024

Dear Mr. Simons

This letter is my official resignation from my position as high school science teacher, and science Olympiad coach at Killdeer public school. This was probably the toughest decision of my life as I love teaching, the students, and the people that I worked with. I have been able to do what I love for the last 20 years, now it's time to be able to afford to do the things I love to do. If teacher pay was better I would have never even considered getting out of teaching. I also want you to know that I did not intent for there to be such short notice before school started. The job I have taken just got back to me that I have been hired, but I had applied for the job in April. Thank you to everyone at Killdeer public schools that have allowed me to do what I love to do for the last six years in Killdeer.

Thank you

Jeremy Jepson

Julie Ragan

68 Lincoln St Ne

Killdeer, ND 58640

(832) 312-6026

Julieragan2009@gmail.com

July 16th 2024

Dear Rhonda Zastoupil

I am writing to inform you of my resignation from my position as Daycare Aid. I will not be returning for the 2024-2025 school year.

I am grateful for the opportunities for growth and experience I've gained during my time here. I have decided to pursue a different career path.

Sincerely,

Julie Ragan

c. Food Service Reports

Balance Sheet

Period Ending: July 2024

Annual; Processing Month 07/2024; 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 | 31,376.39 | (7,545.63) | 23,830.76 |
| | Current Assets Subtotal: | <u>31,376.39</u> | <u>(7,545.63)</u> | <u>23,830.76</u> |
| | Total Assets and Deferred Outflows of Resources: | <u><u>31,376.39</u></u> | <u><u>(7,545.63)</u></u> | <u><u>23,830.76</u></u> |
| <u>Current Liabilities</u> | | | | |
| 05 402 | DUE TO OTHER FUNDS | 954.97 | 0.00 | 954.97 |
| | Current Liabilities Subtotal: | <u>954.97</u> | <u>0.00</u> | <u>954.97</u> |
| <u>Fund Balance</u> | | | | |
| 05 770 | UNRESERVED FUND BALANCE | 30,421.42 | (7,545.63) | 22,875.79 |
| | Fund Balance Subtotal: | <u>30,421.42</u> | <u>(7,545.63)</u> | <u>22,875.79</u> |
| | Total Liabilities, Deferred Inflows of Resources, and Fund Equity: | <u><u>31,376.39</u></u> | <u><u>(7,545.63)</u></u> | <u><u>23,830.76</u></u> |

Activity Fund Balance Report - Detail - Exclude Encumbrances

07/2024 - 07/2024

Regular; Beginning Month 07/2024; Processing Month 07/2024; 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 | | | | 30,421.42 |
| 05 770 | | | UNRESERVED FUND BALANCE | | | | | | | |
| 05 000 1510 | | | INTEREST EARNED | | | | | | | |
| 07/31/2024 | CR | 25949 | | | INTEREST EARNED | BRAVERA | 0.00 | 74.35 | | |
| 05 000 1611 | | | STUDENT MEALS | | | | | | | |
| 07/16/2024 | CR | 25919 | | | STUDENT MEALS | DIAZ, KERRY M | 0.00 | 100.00 | | |
| 07/16/2024 | CR | 25920 | | | ONLINE STUDENT MEALS | DIAZ, KERRY M | 0.00 | 1,055.05 | | |
| 07/16/2024 | CR | 25921 | | | REVTRAK STUDENT MEALS | DIAZ, KERRY M | 0.00 | 50.00 | | |
| 07/30/2024 | CR | 25939 | | | ONLINE STUDENT MEALS | DIAZ, KERRY M | 0.00 | 350.00 | | |
| 07/30/2024 | CR | 25940 | | | STUDENT MEALS | DIAZ, KERRY M | 0.00 | 150.00 | | |
| 05 000 1620 | | | ADULT MEALS | | | | | | | |
| 07/16/2024 | CR | 25920 | | | ONLINE ADULT MEALS | DIAZ, KERRY M | 0.00 | 110.50 | | |
| 05 000 000 910 3100 610 | | | FOOD | | | | | | | |
| 07/09/2024 | CD | POELEM-02389 1831648 | 3 | 8649 | MILK 1831648 | EAST SIDE JERSEY DAIRY, INC | 297.14 | 0.00 | | |
| 07/09/2024 | CD | POELEM-02389 1831648 | 3 | 8649 | MILK 18531622 | EAST SIDE JERSEY DAIRY, INC | 270.82 | 0.00 | | |
| 07/15/2024 | CD | POELEM-02485 3409813 | 3 | 8650 | FOOD 3409813 | US FOODS | 631.58 | 0.00 | | |
| 05 000 000 910 3100 611 | | | SUPPLIES | | | | | | | |
| 07/09/2024 | CD | POELEM-02435 10436937 | 3 | 8648 | GREEN CLEANER TABS, TEMP MACHINE CONCENT | COLE PAPERS INC. | 3,447.49 | 0.00 | | |
| 05 000 000 910 3100 730 | | | EQUIPMENT | | | | | | | |
| 07/26/2024 | CD | ELEM-01929 241548 | 3 | 8651 | ELEMENTARY WARMER | CAPITAL CITY RESTAURANT SUPPLY | 4,788.50 | 0.00 | | |
| 05 770 | | | UNRESERVED FUND BALANCE | | | *Current Activity | | | | (7,545.63) |
| | | | | | | *Ending Balance: | 9,435.53 | 1,889.90 | 0.00 | 22,875.79 |
| | | | | | Fund Total: 05 | | 9,435.53 | 1,889.90 | 0.00 | 22,875.79 |

d. Student Activity Reports

Annual; Processing Month 07/2024; 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 | 490,700.24 | (37,812.16) | 452,888.08 |
| 06 110 | DUE FROM OTHER FUNDS | 68.48 | 0.00 | 68.48 |
| | Current Assets Subtotal: | 490,768.72 | (37,812.16) | 452,956.56 |
| Total Assets and Deferred Outflows of Resources: | | 490,768.72 | (37,812.16) | 452,956.56 |

| <u>Fund Balance</u> | | | | |
|---------------------|------------------------------------|------------|-------------|------------|
| 06 760 701 | ACTIVITIES | 15,904.16 | (18.00) | 15,886.16 |
| 06 760 704 | ANNUAL | 8,405.63 | 250.00 | 8,655.63 |
| 06 760 705 | ATHLETICS | 158.84 | 6,820.18 | 6,979.02 |
| 06 760 706 | CLASS OF 2029 | 395.17 | 0.00 | 395.17 |
| 06 760 709 | CHEERLEADERS MISC. | 14,288.58 | 0.00 | 14,288.58 |
| 06 760 710 | CHEERLEADER UNIFORMS BB | 3,171.02 | 0.00 | 3,171.02 |
| 06 760 713 | GIRLS GOLF MISC | 971.92 | 0.00 | 971.92 |
| 06 760 715 | HOT LUNCH DONATIONS | 6,890.27 | 0.00 | 6,890.27 |
| 06 760 716 | SAFETY PATROL | 1,031.90 | 0.00 | 1,031.90 |
| 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. | 1,115.68 | (40.00) | 1,075.68 |
| 06 760 723 | ELEMENTARY POP FUND | (724.01) | (60.00) | (784.01) |
| 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 | 27,647.29 | (14,422.83) | 13,224.46 |
| 06 760 729 | GIRLS BB UNIFORMS | 953.60 | 0.00 | 953.60 |
| 06 760 730 | INTEREST - CHECKING | 23,102.64 | 1,121.37 | 24,224.01 |
| 06 760 733 | GIRLS GOLF UNIFORMS | 522.26 | 0.00 | 522.26 |
| 06 760 734 | LIBRARY | 5,486.65 | 0.00 | 5,486.65 |
| 06 760 735 | MUSIC | 10,215.07 | 0.00 | 10,215.07 |
| 06 760 736 | NATIONAL HONOR SOCIETY | 70.42 | 0.00 | 70.42 |
| 06 760 738 | ELEM STAFF BEVERAGE MACHINE | (329.03) | 0.00 | (329.03) |
| 06 760 740 | SCHOOL DISTRICT | 466.57 | 0.00 | 466.57 |
| 06 760 741 | ROBOTICS | 5,688.08 | 0.00 | 5,688.08 |
| 06 760 742 | STUDENT COUNCIL | 6,632.33 | 0.00 | 6,632.33 |
| 06 760 743 | SUNSHINE ACCOUNT-ELEM | 383.47 | 0.00 | 383.47 |
| 06 760 744 | TRACK & FOOTBALL FIELD MAINTENANCE | 148,493.29 | (3,900.00) | 144,593.29 |
| 06 760 745 | TRACK UNIFORMS | 2,072.78 | 0.00 | 2,072.78 |
| 06 760 746 | AGRICULTURE | 4,884.42 | 0.00 | 4,884.42 |
| 06 760 747 | VOLLEYBALL UNIFORMS | 458.01 | 0.00 | 458.01 |
| 06 760 749 | HIGH SCHOOL MUSICAL | 4,739.59 | 0.00 | 4,739.59 |
| 06 760 754 | PRESCHOOL | 943.58 | 0.00 | 943.58 |
| 06 760 755 | SUNSHINE FUND-HS | 181.98 | (2.80) | 179.18 |
| 06 760 757 | ELEMENTARY MUSIC | 5,603.53 | 0.00 | 5,603.53 |

Balance Sheet

Period Ending: July 2024

Annual; Processing Month 07/2024; 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> |
|--|--|-------------------------|----------------------|-----------------------|
| 06 760 758 | JEANS FOR CHARITY | 7,503.75 | 0.00 | 7,503.75 |
| 06 760 759 | ELEMENTARY STUDENT COUNCIL | 4,041.81 | (1,557.00) | 2,484.81 |
| 06 760 760 | S.A.D.D. | 1,522.96 | (600.00) | 922.96 |
| 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. | 1,367.54 | (289.99) | 1,077.55 |
| 06 760 769 | CLASS OF 2024 | 5,550.89 | (717.00) | 4,833.89 |
| 06 760 770 | CLOSE UP | 4,797.23 | 0.20 | 4,797.43 |
| 06 760 771 | CLASS OF 2025 | 13,300.80 | 0.00 | 13,300.80 |
| 06 760 772 | VOLLEYBALL MISC. | 7,017.42 | 337.00 | 7,354.42 |
| 06 760 773 | STEAM-ELEM. | 6,728.50 | (540.00) | 6,188.50 |
| 06 760 775 | ALLAN & KAYE DOLEZAL SCHOLARSHIP FUND | 1,000.00 | 0.00 | 1,000.00 |
| 06 760 776 | FOOTBALL MISC. | 33,810.20 | (26,818.00) | 6,992.20 |
| 06 760 777 | BOYS GOLF MISC. | 391.31 | 500.00 | 891.31 |
| 06 760 778 | HS GYMNASIUM SPONSORSHIP | 47,468.12 | 2,500.00 | 49,968.12 |
| 06 760 779 | TRACK MISC. | 1,777.81 | (200.00) | 1,577.81 |
| 06 760 781 | BOYS GOLF UNIFORM | 824.00 | 0.00 | 824.00 |
| 06 760 782 | BOYS BB MISC. | 6,360.09 | (997.05) | 5,363.04 |
| 06 760 783 | WRESTLING MISC. | 9,836.81 | 821.76 | 10,658.57 |
| 06 760 784 | SPEECH | 1,577.05 | 0.00 | 1,577.05 |
| 06 760 785 | ELEM GUIDANCE MISC | 3,285.61 | 0.00 | 3,285.61 |
| 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 | 14,358.41 | 0.00 | 14,358.41 |
| 06 760 791 | KIDS ON THE RUN | 541.86 | 0.00 | 541.86 |
| 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: | 490,768.72 | (37,812.16) | 452,956.56 |
| Total Liabilities, Deferred Inflows of Resources, and Fund Equity: | | 490,768.72 | (37,812.16) | 452,956.56 |

Activity Fund Balance Report - Detail - Exclude Encumbrances

07/2024 - 07/2024

Regular; Beginning Month 07/2024; Processing Month 07/2024; 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>Entry Date</u> | <u>JR</u> | <u>Reference #</u> | <u>Check Acct</u> | <u>Check #</u> | <u>Description</u> | <u>Entity Name</u> | <u>Expenses</u> | <u>Revenues</u> | <u>Balance Change</u> | <u>Balance</u> | |
| 06 760 701 | | | | | ACTIVITIES | *Previous Balance | | | | 15,904.16 | |
| 06 760 701 | | | | | ACTIVITIES | | | | | | |
| 06 001 1721 | | | | | ACTIVITIES | | | | | | |
| 07/15/2024 | CR | 25913 | | | shipping a package to Chelsea Laswell th | DIAZ, KERRY M | 0.00 | 11.00 | | | |
| 06 001 600 410 3400 610 | | | | | ACTIVITIES | | | | | | |
| 07/15/2024 | CD | POELEM-02486 20240715 | 2 | 34014 | IN AND OUT FOR POSTAGE CHECK FROM LASWEL | CASH | 11.00 | 0.00 | | | |
| 07/26/2024 | CD | HS-01447 5347 | 2 | 34021 | Engraving of acalympic plaques | FOUR SEASONS TROPHIES | 18.00 | 0.00 | | | |
| 06 760 701 | | | | | ACTIVITIES | *Current Activity | | | | (18.00) | |
| | | | | | | *Ending Balance: | 29.00 | 11.00 | 0.00 | 15,886.16 | |
| 06 760 704 | | | | | ANNUAL | *Previous Balance | | | | 8,405.63 | |
| 06 760 704 | | | | | ANNUAL | | | | | | |
| 06 004 1721 | | | | | ANNUAL | | | | | | |
| 07/24/2024 | CR | 25938 | | | Yearbook Sales | WALLACE, JENNIFER | 0.00 | 250.00 | | | |
| 06 760 704 | | | | | ANNUAL | *Current Activity | | | | 250.00 | |
| | | | | | | *Ending Balance: | 0.00 | 250.00 | 0.00 | 8,655.63 | |
| 06 760 705 | | | | | ATHLETICS | *Previous Balance | | | | 158.84 | |
| 06 760 705 | | | | | ATHLETICS | | | | | | |
| 06 005 1721 | | | | | ATHLETICS | | | | | | |
| 07/11/2024 | CR | 25911 | | | Booster Club Reimbursement for Game Pass | WALKER, NICHOLAS DALE | 0.00 | 264.00 | | | |
| 07/15/2024 | CR | 25916 | | | Playon Sports Subscription | DIAZ, KERRY M | 0.00 | 436.63 | | | |
| 07/15/2024 | CR | 25918 | | | 23-24 NDHSAA team payment | WALKER, NICHOLAS DALE | 0.00 | 8,675.81 | | | |
| 07/22/2024 | CR | 25936 | | | Student Athletic Fee | WALKER, NICHOLAS DALE | 0.00 | 85.00 | | | |
| 06 005 600 410 3400 610 | | | | | ATHLETICS | | | | | | |
| 07/01/2024 | CD | ELEM-02016 20240701 | 2 | 33973 | Region 4 Dues | BEULAH HIGH SCHOOL | 59.70 | 0.00 | | | |
| 07/01/2024 | CD | HS-01399 20240701 | 2 | 33974 | Girls rotary fee | BISMARCK PUBLIC SCHOOLS | 80.00 | 0.00 | | | |
| 07/09/2024 | CD | POELEM-02440 66606 | 2 | 34004 | ATHLETIC TRAINING AND COVERAGE 5.1.24-5. | THERAPY SOLUTIONS | 1,075.00 | 0.00 | | | |
| 07/15/2024 | CD | ELEM-02039 20240715 | 2 | 34007 | JHGBB Travel Ball | TRINITY CATHOLIC SCHOOL | 160.00 | 0.00 | | | |
| 07/15/2024 | CD | HS-01390 20240715 | 2 | 34006 | STATE TRACK ROOM - JANIS HARRIS | HOLIDAY INN BISMARCK | 298.00 | 0.00 | | | |
| 07/15/2024 | CD | ELEM-02049 101672 | 2 | 34012 | ACTIVITY SCHEDULER 2024-2025 | rSCHOOLTODAY | 595.00 | 0.00 | | | |
| 07/26/2024 | CD | HS-01457 20240726-0001 | 2 | 34022 | MEMBERSHIP | HORGESHIMER, NATHAN SCOTT | 60.00 | 0.00 | | | |
| 07/26/2024 | CD | HS-01457 20240726-0001 | 2 | 34022 | REGISTRATION | HORGESHIMER, NATHAN SCOTT | 65.00 | 0.00 | | | |

Activity Fund Balance Report - Detail - Exclude Encumbrances

07/2024 - 07/2024

Regular; Beginning Month 07/2024; Processing Month 07/2024; 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 | | | | | |
| 07/26/2024 | CD | HS-01457 20240726-0001 | 2 | 34022 | DONATION | HORGESHIMER, NATHAN SCOTT | 10.00 | 0.00 | | |
| 07/26/2024 | CD | POELEM-02489 20240726 | 2 | 34024 | MILEAGE TO MINOT | SIMMONS, CODY | 179.56 | 0.00 | | |
| 07/26/2024 | CD | POELEM-02489 20240726 | 2 | 34024 | 1 BREAKFAST | SIMMONS, CODY | 9.00 | 0.00 | | |
| 07/26/2024 | CD | POELEM-02489 20240726 | 2 | 34024 | 2 LUNCHES | SIMMONS, CODY | 28.00 | 0.00 | | |
| 07/26/2024 | CD | POELEM-02489 20240726 | 2 | 34024 | 1DINNER | SIMMONS, CODY | 22.00 | 0.00 | | |
| 06 760 705 | | | | | ATHLETICS | *Current Activity | | | | 6,820.18 |
| | | | | | | *Ending Balance: | 2,641.26 | 9,461.44 | 0.00 | 6,979.02 |
| 06 760 706 | | | | | CLASS OF 2029 | *Previous Balance | | | | 395.17 |
| | | | | | | *Ending Balance: | 0.00 | 0.00 | 0.00 | 395.17 |
| 06 760 709 | | | | | CHEERLEADERS MISC. | *Previous Balance | | | | 14,288.58 |
| | | | | | | *Ending Balance: | 0.00 | 0.00 | 0.00 | 14,288.58 |
| 06 760 710 | | | | | CHEERLEADER UNIFORMS BB | *Previous Balance | | | | 3,171.02 |
| | | | | | | *Ending Balance: | 0.00 | 0.00 | 0.00 | 3,171.02 |
| 06 760 713 | | | | | GIRLS GOLF MISC | *Previous Balance | | | | 971.92 |
| | | | | | | *Ending Balance: | 0.00 | 0.00 | 0.00 | 971.92 |
| 06 760 715 | | | | | HOT LUNCH DONATIONS | *Previous Balance | | | | 6,890.27 |
| | | | | | | *Ending Balance: | 0.00 | 0.00 | 0.00 | 6,890.27 |
| 06 760 716 | | | | | SAFETY PATROL | *Previous Balance | | | | 1,031.90 |
| | | | | | | *Ending Balance: | 0.00 | 0.00 | 0.00 | 1,031.90 |
| 06 760 717 | | | | | CHROMEBOOK REPAIR | *Previous Balance | | | | 719.12 |
| | | | | | | *Ending Balance: | 0.00 | 0.00 | 0.00 | 719.12 |
| 06 760 719 | | | | | ATHLETES ASSISTANCE | *Previous Balance | | | | 594.33 |
| | | | | | | *Ending Balance: | 0.00 | 0.00 | 0.00 | 594.33 |
| 06 760 720 | | | | | CROSS COUNTRY MISC. | *Previous Balance | | | | 1,115.68 |
| 06 760 720 | | | | | CROSS COUNTRY MISC. | | | | | |
| 06 020 600 410 3400 610 | | | | | CROSS COUNTRY MISC. | | | | | |
| 07/26/2024 | CD | HS-01459 5452 | 2 | 34021 | name plates | FOUR SEASONS TROPHIES | 40.00 | 0.00 | | |
| 06 760 720 | | | | | CROSS COUNTRY MISC. | *Current Activity | | | | (40.00) |
| | | | | | | *Ending Balance: | 40.00 | 0.00 | 0.00 | 1,075.68 |
| 06 760 723 | | | | | ELEMENTARY POP FUND | *Previous Balance | | | | (724.01) |
| 06 760 723 | | | | | ELEMENTARY POP FUND | | | | | |

Activity Fund Balance Report - Detail - Exclude Encumbrances

07/2024 - 07/2024

Regular; Beginning Month 07/2024; Processing Month 07/2024; 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> | | | | | | |
| 06 023 600 410 3400 610 | | | | | ELEMENTARY POP FUND | | | | | | |
| 07/15/2024 | CD | POELEM-02478 20240715 | 2 | 34005 | SUPPLIES 461667 | COCA COLA | 60.00 | 0.00 | | | |
| 06 760 723 | | | | | ELEMENTARY POP FUND | *Current Activity | | | | (60.00) | |
| | | | | | | *Ending Balance: | 60.00 | 0.00 | 0.00 | (784.01) | |
| 06 760 724 | | | | | FAMILY & CONSUMER SCIENCE | *Previous Balance | | | | 317.23 | |
| | | | | | | *Ending Balance: | 0.00 | 0.00 | 0.00 | 317.23 | |
| 06 760 726 | | | | | FB UNIFORMS | *Previous Balance | | | | 1,500.00 | |
| | | | | | | *Ending Balance: | 0.00 | 0.00 | 0.00 | 1,500.00 | |
| 06 760 728 | | | | | FFA | *Previous Balance | | | | 27,647.29 | |
| 06 760 728 | | | | | FFA | | | | | | |
| 06 028 1721 | | | | | FFA | | | | | | |
| 07/22/2024 | CR | 25935 | | | FFA Donation from Saddle Club | JOHNSON, ERIK | 0.00 | 2,445.00 | | | |
| 06 028 600 410 3400 610 | | | | | FFA | | | | | | |
| 07/01/2024 | CD | HS-01413 20240701 | 2 | 33995 | State Convention Reg. Reim. | SADOWSKY, DAVID | 180.00 | 0.00 | | | |
| 07/01/2024 | CD | HS-01404 20240701 | 2 | 33991 | State Convention Reg. Reim. | HAUSAUER, JENNIFER JEAN | 200.00 | 0.00 | | | |
| 07/01/2024 | CD | HS-01389 20240701 | 2 | 33969 | Spring Fundraiser Plant Invoice | HARMSSEN'S GREENHOUSE, INC | 11,147.25 | 0.00 | | | |
| 07/01/2024 | CD | HS-01389 20240701 | 2 | 33969 | Spring Fundraiser Plant Invoice | HARMSSEN'S GREENHOUSE, INC | 419.75 | 0.00 | | | |
| 07/01/2024 | CD | HS-01418 20240701 | 2 | 33988 | State Convention Reg. Reim. | GUENTHER, LISA | 150.00 | 0.00 | | | |
| 07/01/2024 | CD | HS-01414 20240701 | 2 | 33992 | State Convention Reg. Reim. | KLYM, JESSICA A | 180.00 | 0.00 | | | |
| 07/01/2024 | CD | HS-01423 20240701 | 2 | 33997 | State Convention Reg. Reim. | SCHETTLER, DARCI | 160.00 | 0.00 | | | |
| 07/01/2024 | CD | HS-01420 20240701 | 2 | 34001 | State Convention Reg. Reim. | STAHL, BILLIE JO | 180.00 | 0.00 | | | |
| 07/01/2024 | CD | HS-01412 20240701 | 2 | 34000 | State Convention Reg. Reim. | SMITH, JANA | 160.00 | 0.00 | | | |
| 07/01/2024 | CD | HS-01412 20240701 | 2 | 34000 | State Convention Reg. Reim. | SMITH, JANA | 160.00 | 0.00 | | | |
| 07/01/2024 | CD | HS-01409 20240701 | 2 | 33989 | State Convention Reg. Reim. | HARDERSEN, ABBY | 200.00 | 0.00 | | | |
| 07/01/2024 | CD | HS-01425 20240701 | 2 | 33981 | State Convention Reg. Reim. | DUTTENHEFNER, SARAH | 180.00 | 0.00 | | | |
| 07/01/2024 | CD | HS-01419 20240701 | 2 | 34002 | State Convention Reg. Reim. | WASEM, KACEE | 200.00 | 0.00 | | | |
| 07/01/2024 | CD | HS-01424 20240701 | 2 | 33976 | State Convention Reg. Reim. | BURIAN, BRENDA | 200.00 | 0.00 | | | |
| 07/01/2024 | CD | HS-01424 20240701 | 2 | 33976 | FFA State Convention Reg. Reim. | BURIAN, BRENDA | 200.00 | 0.00 | | | |

Activity Fund Balance Report - Detail - Exclude Encumbrances

07/2024 - 07/2024

Regular; Beginning Month 07/2024; Processing Month 07/2024; 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> | | | | |
| 07/01/2024 | CD | HS-01408 20240701 | 2 | 33998 | State Convention Reg. Reim. | SCHOLLMEYER, KELLI RAE | 200.00 | 0.00 | | |
| 07/01/2024 | CD | HS-01422 20240701 | 2 | 33979 | State Convention Reg. Reim. | DOLEZAL, SABRINA | 200.00 | 0.00 | | |
| 07/01/2024 | CD | HS-01415 20240701 | 2 | 33982 | State Convention Reg. Reim. | DVORAK, AUDREY | 180.00 | 0.00 | | |
| 07/01/2024 | CD | HS-01407 20240701 | 2 | 33983 | State Convention Reg. Reim. | DVORAK, TESSA | 200.00 | 0.00 | | |
| 07/01/2024 | CD | HS-01402 20240701 | 2 | 33980 | State Convention Reg. Reim. | JUDE DUKART | 200.00 | 0.00 | | |
| 07/01/2024 | CD | HS-01403 20240701 | 2 | 33993 | State Convention Reg. Reim. | LAPIERRE, LARISSA | 120.00 | 0.00 | | |
| 07/01/2024 | CD | HS-01405 20240701 | 2 | 33978 | State Convention Reg. Reim. | DAHLEN, JEKORI | 180.00 | 0.00 | | |
| 07/01/2024 | CD | HS-01406 20240701 | 2 | 33986 | State Convention Reg. Reim. | FRANCO, JORAI NINA | 160.00 | 0.00 | | |
| 07/01/2024 | CD | HS-01410 20240701 | 2 | 33994 | State Convention Reg. Reim. | NORBY, AMY | 170.00 | 0.00 | | |
| 07/01/2024 | CD | HS-01410 20240701 | 2 | 33994 | State Convention Reg. Reim. | NORBY, AMY | 160.00 | 0.00 | | |
| 07/01/2024 | CD | HS-01416 20240701 | 2 | 33996 | State Convention Reg. Reim. | SCHETTLER, TAYLEN | 200.00 | 0.00 | | |
| 07/01/2024 | CD | HS-01421 20240701 | 2 | 33984 | State Convention Reg. Reim. | DVORAK, WESTON | 145.00 | 0.00 | | |
| 07/09/2024 | CD | HS-01433 5352 | 2 | 34003 | Engraving on various perpetual plaques | FOUR SEASONS TROPHIES | 5.50 | 0.00 | | |
| 07/09/2024 | CD | HS-01433 5352 | 2 | 34003 | Engraving on various perpetual plaques | FOUR SEASONS TROPHIES | 32.00 | 0.00 | | |
| 07/15/2024 | CD | HS-01446 20240715 | 2 | 34008 | K-State Livestock Camp Reimbursement | DVORAK, TERESA | 100.00 | 0.00 | | |
| 07/15/2024 | CD | HS-01441 20240715 | 2 | 34010 | K-State Livestock Camp Reimbursement | HARDERSEN, ABBY | 100.00 | 0.00 | | |
| 07/15/2024 | CD | HS-01439 20240715 | 2 | 34013 | K-State Livestock Camp Reimbursement | WASEM, KACEE | 100.00 | 0.00 | | |
| 07/15/2024 | CD | HS-01440 20240715 | 2 | 34009 | K-State Livestock Camp Reimbursement | DVORAK, TESSA | 100.00 | 0.00 | | |
| 07/15/2024 | CD | HS-01442 20240715 | 2 | 34011 | K-State Livestock Camp Reimbursement | NORBY, AMY | 100.00 | 0.00 | | |
| 07/26/2024 | CD | HS-01311 20240726-0034 | 2 | 34016 | CULVER'S MANDAN | VISA | 298.33 | 0.00 | | |
| 06 760 728 | | | FFA | | | *Current Activity | | | (14,422.83) | |
| | | | | | | *Ending Balance: | 16,867.83 | 2,445.00 | 0.00 | 13,224.46 |
| 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 | | | | 23,102.64 |
| 06 760 730 | | | INTEREST - CHECKING | | | | | | | |

Activity Fund Balance Report - Detail - Exclude Encumbrances

07/2024 - 07/2024

Regular; Beginning Month 07/2024; Processing Month 07/2024; 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 | | | | | |
| 06 030 1721 | | | | | INTEREST - CHECKING | | | | | |
| 07/31/2024 | CR | 25950 | | | INTEREST - CHECKING | BRAVERA | 0.00 | 1,121.37 | | |
| 06 760 730 | | | | | INTEREST - CHECKING | *Current Activity | | | 1,121.37 | |
| | | | | | | *Ending Balance: | 0.00 | 1,121.37 | 0.00 | 24,224.01 |
| 06 760 733 | | | | | GIRLS GOLF UNIFORMS | *Previous Balance | | | | 522.26 |
| | | | | | | *Ending Balance: | 0.00 | 0.00 | 0.00 | 522.26 |
| 06 760 734 | | | | | LIBRARY | *Previous Balance | | | | 5,486.65 |
| | | | | | | *Ending Balance: | 0.00 | 0.00 | 0.00 | 5,486.65 |
| 06 760 735 | | | | | MUSIC | *Previous Balance | | | | 10,215.07 |
| | | | | | | *Ending Balance: | 0.00 | 0.00 | 0.00 | 10,215.07 |
| 06 760 736 | | | | | NATIONAL HONOR SOCIETY | *Previous Balance | | | | 70.42 |
| | | | | | | *Ending Balance: | 0.00 | 0.00 | 0.00 | 70.42 |
| 06 760 738 | | | | | ELEM STAFF BEVERAGE MACHINE | *Previous Balance | | | | (329.03) |
| | | | | | | *Ending Balance: | 0.00 | 0.00 | 0.00 | (329.03) |
| 06 760 740 | | | | | SCHOOL DISTRICT | *Previous Balance | | | | 466.57 |
| | | | | | | *Ending Balance: | 0.00 | 0.00 | 0.00 | 466.57 |
| 06 760 741 | | | | | ROBOTICS | *Previous Balance | | | | 5,688.08 |
| | | | | | | *Ending Balance: | 0.00 | 0.00 | 0.00 | 5,688.08 |
| 06 760 742 | | | | | STUDENT COUNCIL | *Previous Balance | | | | 6,632.33 |
| | | | | | | *Ending Balance: | 0.00 | 0.00 | 0.00 | 6,632.33 |
| 06 760 743 | | | | | SUNSHINE ACCOUNT-ELEM | *Previous Balance | | | | 383.47 |
| | | | | | | *Ending Balance: | 0.00 | 0.00 | 0.00 | 383.47 |
| 06 760 744 | | | | | TRACK & FOOTBALL FIELD MAINTENANCE | *Previous Balance | | | | 148,493.29 |
| 06 760 744 | | | | | TRACK & FOOTBALL FIELD MAINTENANCE | | | | | |
| 06 044 600 410 3400 610 | | | | | TRACK & FOOTBALL FIELD MAINTENANCE | | | | | |
| 07/26/2024 | CD | POELEM-02508 | 2 | 34020 | GROOMING FB FIELD | FIELD DOCTORS, LLC | 3,900.00 | 0.00 | | |
| 06 760 744 | | | | | TRACK & FOOTBALL FIELD MAINTENANCE | *Current Activity | | | | (3,900.00) |
| | | | | | | *Ending Balance: | 3,900.00 | 0.00 | 0.00 | 144,593.29 |
| 06 760 745 | | | | | TRACK UNIFORMS | *Previous Balance | | | | 2,072.78 |
| | | | | | | *Ending Balance: | 0.00 | 0.00 | 0.00 | 2,072.78 |
| 06 760 746 | | | | | AGRICULTURE | *Previous Balance | | | | 4,884.42 |
| | | | | | | *Ending Balance: | 0.00 | 0.00 | 0.00 | 4,884.42 |

Activity Fund Balance Report - Detail - Exclude Encumbrances

07/2024 - 07/2024

Regular; Beginning Month 07/2024; Processing Month 07/2024; 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 | | | | | | |
| 06 760 747 | | | | | VOLLEYBALL UNIFORMS | *Previous Balance | | | | 458.01 | |
| | | | | | | *Ending Balance: | 0.00 | 0.00 | 0.00 | 458.01 | |
| 06 760 749 | | | | | HIGH SCHOOL MUSICAL | *Previous Balance | | | | 4,739.59 | |
| | | | | | | *Ending Balance: | 0.00 | 0.00 | 0.00 | 4,739.59 | |
| 06 760 754 | | | | | PRESCHOOL | *Previous Balance | | | | 943.58 | |
| | | | | | | *Ending Balance: | 0.00 | 0.00 | 0.00 | 943.58 | |
| 06 760 755 | | | | | SUNSHINE FUND-HS | *Previous Balance | | | | 181.98 | |
| 06 760 755 | | | | | SUNSHINE FUND-HS | | | | | | |
| 06 055 600 410 3400 610 | | | | | SUNSHINE FUND-HS | | | | | | |
| 07/15/2024 | CD | POELEM-02478 20240715 | 2 | 34005 | SUPPLIES 461315 | COCA COLA | 38.00 | 0.00 | | | |
| 07/15/2024 | CD | POELEM-02478 20240715 | 2 | 34005 | UNAPPLIED CREDIT | COCA COLA | (35.20) | 0.00 | | | |
| 06 760 755 | | | | | SUNSHINE FUND-HS | *Current Activity | | | | (2.80) | |
| | | | | | | *Ending Balance: | 2.80 | 0.00 | 0.00 | 179.18 | |
| 06 760 757 | | | | | ELEMENTARY MUSIC | *Previous Balance | | | | 5,603.53 | |
| | | | | | | *Ending Balance: | 0.00 | 0.00 | 0.00 | 5,603.53 | |
| 06 760 758 | | | | | JEANS FOR CHARITY | *Previous Balance | | | | 7,503.75 | |
| | | | | | | *Ending Balance: | 0.00 | 0.00 | 0.00 | 7,503.75 | |
| 06 760 759 | | | | | ELEMENTARY STUDENT COUNCIL | *Previous Balance | | | | 4,041.81 | |
| 06 760 759 | | | | | ELEMENTARY STUDENT COUNCIL | | | | | | |
| 06 059 600 410 3400 610 | | | | | ELEMENTARY STUDENT COUNCIL | | | | | | |
| 07/01/2024 | CD | ELEM-01993 20240701 | 2 | 33972 | Donation | BAKKEN PAWS | 500.00 | 0.00 | | | |
| 07/01/2024 | CD | ELEM-01992 20240701 | 2 | 33987 | Donation | GARRETT HOUGHTON GOOD FOUNDATION | 500.00 | 0.00 | | | |
| 07/01/2024 | CD | ELEM-01995 20240701 | 2 | 33977 | scholarship | CAMP INVENTION | 77.00 | 0.00 | | | |
| 07/15/2024 | CD | POELEM-02478 20240715 | 2 | 34005 | SUPPLIES 460770 | COCA COLA | 1,470.00 | 0.00 | | | |
| 07/15/2024 | CD | POELEM-02478 20240715 | 2 | 34005 | CREDIT 461651 | COCA COLA | (990.00) | 0.00 | | | |
| 06 760 759 | | | | | ELEMENTARY STUDENT COUNCIL | *Current Activity | | | | (1,557.00) | |
| | | | | | | *Ending Balance: | 1,557.00 | 0.00 | 0.00 | 2,484.81 | |
| 06 760 760 | | | | | S.A.D.D. | *Previous Balance | | | | 1,522.96 | |
| 06 760 760 | | | | | S.A.D.D. | | | | | | |
| 06 060 600 410 3400 610 | | | | | S.A.D.D. | | | | | | |

Activity Fund Balance Report - Detail - Exclude Encumbrances

07/2024 - 07/2024

Regular; Beginning Month 07/2024; Processing Month 07/2024; 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> | | | | | |
| 07/26/2024 | CD | POELEM-02520 20240726 | 2 | 34025 | SADD SWEATSHIRTS | ASPEN CHIC DESIGNS LLC | 600.00 | 0.00 | | |
| 07/26/2024 | CD | HS-01448 1204 | 2 | 34023 | SADD Sweatshirts | SADD | 600.00 | 0.00 | | |
| 07/29/2024 | CD | HS-01448 1204 Void Check | 2 | 34023 | SADD Sweatshirts | SADD | (600.00) | 0.00 | | |
| 06 760 760 | | | | | S.A.D.D. | *Current Activity | | | | (600.00) |
| | | | | | | *Ending Balance: | 600.00 | 0.00 | 0.00 | 922.96 |
| 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 | | | | 1,367.54 |
| 06 760 767 | | | | | GIRLS BB MISC. | | | | | |
| 06 067 600 410 3400 610 | | | | | GIRLS BB MISC. | | | | | |
| 07/01/2024 | CD | ELEM-01994 20240701 | 2 | 33990 | reimbursement for a portable Blackstone | HASEK, DANIELLE | 289.99 | 0.00 | | |
| 06 760 767 | | | | | GIRLS BB MISC. | *Current Activity | | | | (289.99) |
| | | | | | | *Ending Balance: | 289.99 | 0.00 | 0.00 | 1,077.55 |
| 06 760 769 | | | | | CLASS OF 2024 | *Previous Balance | | | | 5,550.89 |
| 06 760 769 | | | | | CLASS OF 2024 | | | | | |
| 06 069 600 410 3400 610 | | | | | CLASS OF 2024 | | | | | |
| 07/01/2024 | CD | HS-01363 014685 | 2 | 33999 | Graduation Flowers- Roses | SIMPLY FLOWERS AND GIFTS | 240.00 | 0.00 | | |
| 07/01/2024 | CD | HS-01363 014685 | 2 | 33999 | Graduation Flowers | SIMPLY FLOWERS AND GIFTS | 438.00 | 0.00 | | |
| 07/26/2024 | CD | POELEM-02496 1322074 | 2 | 34017 | ACT WORKKEYS SCORING ONLINE | ACT | 39.00 | 0.00 | | |
| 06 760 769 | | | | | CLASS OF 2024 | *Current Activity | | | | (717.00) |
| | | | | | | *Ending Balance: | 717.00 | 0.00 | 0.00 | 4,833.89 |
| 06 760 770 | | | | | CLOSE UP | *Previous Balance | | | | 4,797.23 |
| 06 760 770 | | | | | CLOSE UP | | | | | |
| 06 070 600 410 3400 610 | | | | | Close Up | | | | | |
| 07/15/2024 | CD | POELEM-02478 20240715 | 2 | 34005 | SUPPLIES 461312 | COCA COLA | 150.00 | 0.00 | | |
| 07/15/2024 | CD | POELEM-02478 20240715 | 2 | 34005 | UNAPPLIED CREDIT | COCA COLA | (150.20) | 0.00 | | |
| 06 760 770 | | | | | CLOSE UP | *Current Activity | | | | 0.20 |

Activity Fund Balance Report - Detail - Exclude Encumbrances

07/2024 - 07/2024

Regular; Beginning Month 07/2024; Processing Month 07/2024; 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: | (0.20) | 0.00 | 0.00 | 4,797.43 |
| 06 760 771 | CLASS OF 2025 | | | | | *Previous Balance | | | | 13,300.80 |
| | | | | | | *Ending Balance: | 0.00 | 0.00 | 0.00 | 13,300.80 |
| 06 760 772 | VOLLEYBALL MISC. | | | | | *Previous Balance | | | | 7,017.42 |
| 06 760 772 | VOLLEYBALL MISC. | | | | | | | | | |
| 06 072 1721 | VOLLEYBALL MISC. | | | | | | | | | |
| 07/03/2024 | CR | 25907 | | | Black Hills Camp Fees | ASAY, ALAN | 0.00 | 520.00 | | |
| 07/15/2024 | CR | 25917 | | | V-Ball Skills Camp check from Justin and | DIAZ, KERRY M | 0.00 | 50.00 | | |
| 07/15/2024 | CR | 25917 | | | V-Ball Skills Camp check from Darci and | DIAZ, KERRY M | 0.00 | 40.00 | | |
| 07/15/2024 | CR | 25917 | | | V-Ball Skills Camp FROM Alan Asay | DIAZ, KERRY M | 0.00 | 705.00 | | |
| 06 072 600 410 3400 610 | VOLLEYBALL MISC. | | | | | | | | | |
| 07/26/2024 | CD | POELEM-02501 1244 | 2 | 34018 | GIRLS CAMP SHIRTS, COACHES CAMP SHIRTS | ASPEN CHIC DESIGNS LLC | 978.00 | 0.00 | | |
| 06 760 772 | VOLLEYBALL MISC. | | | | | *Current Activity | | | | 337.00 |
| | | | | | | *Ending Balance: | 978.00 | 1,315.00 | 0.00 | 7,354.42 |
| 06 760 773 | STEAM-ELEM. | | | | | *Previous Balance | | | | 6,728.50 |
| 06 760 773 | STEAM-ELEM. | | | | | | | | | |
| 06 073 600 410 3400 610 | STEAM-ELEM. | | | | | | | | | |
| 07/26/2024 | CD | ELEM-02006 20240726-0006 | 2 | 34015 | Camp Invention Scholarships | VISA | 540.00 | 0.00 | | |
| 06 760 773 | STEAM-ELEM. | | | | | *Current Activity | | | | (540.00) |
| | | | | | | *Ending Balance: | 540.00 | 0.00 | 0.00 | 6,188.50 |
| 06 760 775 | ALLAN & KAYE DOLEZAL SCHOLARSHIP FUND | | | | | *Previous Balance | | | | 1,000.00 |
| | | | | | | *Ending Balance: | 0.00 | 0.00 | 0.00 | 1,000.00 |
| 06 760 776 | FOOTBALL MISC. | | | | | *Previous Balance | | | | 33,810.20 |
| 06 760 776 | FOOTBALL MISC. | | | | | | | | | |
| 06 076 600 410 3400 610 | FOOTBALL MISC. | | | | | | | | | |
| 07/01/2024 | CD | ELEM-02023 20240701 | 2 | 33975 | Uniforms | BSN SPORTS | 24,000.00 | 0.00 | | |
| 07/26/2024 | CD | ELEM-02014 20240726-0014 | 2 | 34015 | camera repair-SPORT SCOPE | VISA | 159.00 | 0.00 | | |
| 07/26/2024 | CD | ELEM-02013 20240726-0015 | 2 | 34015 | Replay Renewal-SPORT SCOPE | VISA | 499.00 | 0.00 | | |
| 07/26/2024 | CD | ELEM-02068 926031749 | 2 | 34019 | Coaches Gear | BSN SPORTS | 2,160.00 | 0.00 | | |
| 06 760 776 | FOOTBALL MISC. | | | | | *Current Activity | | | | (26,818.00) |

Activity Fund Balance Report - Detail - Exclude Encumbrances

07/2024 - 07/2024

Regular; Beginning Month 07/2024; Processing Month 07/2024; 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 | | | | | |
| 06 760 777 | | | | | | BOYS GOLF MISC. | | | | |
| | | | | | | *Ending Balance: | 26,818.00 | 0.00 | 0.00 | 6,992.20 |
| 06 760 777 | | | | | | BOYS GOLF MISC. | | | | |
| 06 077 1721 | | | | | | BOYS GOLF MISC. | | | | |
| 07/11/2024 | CR | 25912 | | | Golf Donation from Booster Club | WALKER, NICHOLAS DALE | 0.00 | 500.00 | | |
| 06 760 777 | | | | | | BOYS GOLF MISC. | | | | |
| | | | | | | *Previous Balance | | | | 391.31 |
| | | | | | | *Current Activity | | | | 500.00 |
| | | | | | | *Ending Balance: | 0.00 | 500.00 | 0.00 | 891.31 |
| 06 760 778 | | | | | | HS GYMNASIUM SPONSORSHIP | | | | |
| | | | | | | *Previous Balance | | | | 47,468.12 |
| 06 760 778 | | | | | | HS GYMNASIUM SPONSORSHIP | | | | |
| 06 078 1721 | | | | | | HS GYMNASIUM SPONSORSHIP | | | | |
| 07/08/2024 | CR | 25909 | | | Gym Sponsorship | WILZ, BRADY | 0.00 | 250.00 | | |
| 07/17/2024 | CR | 25922 | | | High School Gym Sponsorship - check from | DIAZ, KERRY M | 0.00 | 250.00 | | |
| 07/17/2024 | CR | 25922 | | | High School Gym Sponsorship - check from | DIAZ, KERRY M | 0.00 | 1,000.00 | | |
| 07/24/2024 | CR | 25937 | | | Gym Sponsorship- Bosch Lumber | WILZ, BRADY | 0.00 | 1,000.00 | | |
| 06 760 778 | | | | | | HS GYMNASIUM SPONSORSHIP | | | | |
| | | | | | | *Current Activity | | | | 2,500.00 |
| | | | | | | *Ending Balance: | 0.00 | 2,500.00 | 0.00 | 49,968.12 |
| 06 760 779 | | | | | | TRACK MISC. | | | | |
| | | | | | | *Previous Balance | | | | 1,777.81 |
| 06 760 779 | | | | | | TRACK MISC. | | | | |
| 06 079 600 410 3400 610 | | | | | | TRACK MISC. | | | | |
| 07/26/2024 | CD | HS-01458 20240726 | 2 | 34022 | box of javs | HORGESHIMER, NATHAN SCOTT | 200.00 | 0.00 | | |
| 06 760 779 | | | | | | TRACK MISC. | | | | |
| | | | | | | *Current Activity | | | | (200.00) |
| | | | | | | *Ending Balance: | 200.00 | 0.00 | 0.00 | 1,577.81 |
| 06 760 781 | | | | | | BOYS GOLF UNIFORM | | | | |
| | | | | | | *Previous Balance | | | | 824.00 |
| | | | | | | *Ending Balance: | 0.00 | 0.00 | 0.00 | 824.00 |
| 06 760 782 | | | | | | BOYS BB MISC. | | | | |
| | | | | | | *Previous Balance | | | | 6,360.09 |
| 06 760 782 | | | | | | BOYS BB MISC. | | | | |
| 06 082 1721 | | | | | | BOYS BB MISC. | | | | |
| 07/08/2024 | CR | 25908 | | | BBB Fundraiser | PRUITT, GREG ALAN | 0.00 | 850.00 | | |
| 07/10/2024 | CR | 25910 | | | BBB Fundraiser | PRUITT, GREG ALAN | 0.00 | 850.00 | | |
| 07/15/2024 | CR | 25915 | | | Killdeer Booster Club donation- Boys BBa | DIAZ, KERRY M | 0.00 | 1,000.00 | | |
| 06 082 600 410 3400 610 | | | | | | BOYS BB MISC. | | | | |
| 07/01/2024 | CD | HS-01395 5241 | 2 | 33985 | trophies little cowboy camp | FOUR SEASONS TROPHIES | 446.50 | 0.00 | | |
| 07/01/2024 | CD | HS-01430 20240701 | 2 | 33971 | Warwick fees | AVERA SPORTS CENTER | 260.00 | 0.00 | | |
| 07/01/2024 | CD | HS-01396 1180 | 2 | 33970 | t-shirts | ASPEN CHIC DESIGNS LLC | 30.00 | 0.00 | | |

Activity Fund Balance Report - Detail - Exclude Encumbrances

07/2024 - 07/2024

Regular; Beginning Month 07/2024; Processing Month 07/2024; 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> | | | | | |
| 07/26/2024 | CD | HS-01437 20240726-0003 | 2 | 34015 | Hotel rooms-SPEARFISH | VISA | 1,980.60 | 0.00 | | |
| 07/26/2024 | CD | HS-01436 20240726-0004 | 2 | 34015 | Hotel rooms-kellogg | VISA | 979.95 | 0.00 | | |
| 06 760 782 | | | | | BOYS BB MISC. | *Current Activity | | | (997.05) | |
| | | | | | | *Ending Balance: | 3,697.05 | 2,700.00 | 0.00 | |
| 06 760 783 | | | | | WRESTLING MISC. | *Previous Balance | | | 9,836.81 | |
| 06 760 783 | | | | | WRESTLING MISC. | | | | | |
| 06 083 1721 | | | | | WRESTLING MISC. | | | | | |
| 07/15/2024 | CR | 25914 | | | Killdeer Booster Club donation for OK wr | ELKINS, SEAN | 0.00 | 1,000.00 | | |
| 06 083 600 410 3400 610 | | | | | WRESTLING MISC. | | | | | |
| 07/09/2024 | CD | HS-01365 5104 | 2 | 34003 | Awards | FOUR SEASONS TROPHIES | 103.26 | 0.00 | | |
| 07/26/2024 | CD | HS-01429 20240726-0005 | 2 | 34015 | PARKING TICKET AND FOOD IN SD | VISA | 74.98 | 0.00 | | |
| 06 760 783 | | | | | WRESTLING MISC. | *Current Activity | | | 821.76 | |
| | | | | | | *Ending Balance: | 178.24 | 1,000.00 | 0.00 | |
| 06 760 784 | | | | | SPEECH | *Previous Balance | | | 1,577.05 | |
| | | | | | | *Ending Balance: | 0.00 | 0.00 | 0.00 | |
| 06 760 785 | | | | | ELEM GUIDANCE MISC | *Previous Balance | | | 3,285.61 | |
| | | | | | | *Ending Balance: | 0.00 | 0.00 | 0.00 | |
| 06 760 786 | | | | | ART SUPPLIES | *Previous Balance | | | 1,552.91 | |
| | | | | | | *Ending Balance: | 0.00 | 0.00 | 0.00 | |
| 06 760 788 | | | | | RALPH AND BERNIECE THOMAS SCHOLARSHIP | *Previous Balance | | | 1,200.00 | |
| | | | | | | *Ending Balance: | 0.00 | 0.00 | 0.00 | |
| 06 760 789 | | | | | HOSA | *Previous Balance | | | 14,358.41 | |
| | | | | | | *Ending Balance: | 0.00 | 0.00 | 0.00 | |
| 06 760 791 | | | | | KIDS ON THE RUN | *Previous Balance | | | 541.86 | |
| | | | | | | *Ending Balance: | 0.00 | 0.00 | 0.00 | |
| 06 760 792 | | | | | DR SEUSS READING GROUP | *Previous Balance | | | 303.00 | |
| | | | | | | *Ending Balance: | 0.00 | 0.00 | 0.00 | |
| 06 760 793 | | | | | IMAGINATION LIBRARY | *Previous Balance | | | 3,148.48 | |
| | | | | | | *Ending Balance: | 0.00 | 0.00 | 0.00 | |
| 06 760 794 | | | | | COLLEGE & CAREER WEEK SCHOLARHIPS | *Previous Balance | | | 1,113.00 | |

Activity Fund Balance Report - Detail - Exclude Encumbrances

07/2024 - 07/2024

Regular; Beginning Month 07/2024; Processing Month 07/2024; 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 | 1,113.00 |
| 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 | | | | | | | 59,115.97 | 21,303.81 | 0.00 | 452,956.56 |

e. Open Enrollment Applications & Tuition Agreements

5. Administrator Reports

KHS August Board Report 2024

Most of my summer was spent learning PowerSchool, working on the student handbook, finding solutions to empty teaching positions, and completing student schedules. All student schedules in grades 7-12 are complete and they will have an opportunity come in and make any changes to their schedule the week of August 12th.

We have all teaching positions filled at the high school with permanent or temporary solutions except for the Science and Interventionist position. The Music position will be filled with a long-term sub, Sherri Mindt, and Mariah Haich (Wilz) will be the teacher of record and meet with Mrs. Mindt on a weekly basis to plan lessons. In an attempt to find a more permanent option for music we will interview three H1 applicants from the Philippines. I am still actively trying to find a Science teacher or a long-term sub to fill in.

Although not ideal, we can manage without the Interventionist position. Nicole Walker and myself sat down and looked at student testing data to determine which students in grades 7-11 qualify for math and reading intervention. Math intervention will take priority at our level as Reading is the focus of the elementary, so if a student qualifies for both, they will partake in math intervention. These interventions will take place during our WIN time, which will remain the same this year so we have a way to administer interventions. Our new Math 180 program will be used for math interventions and Edmentum Exact Path will be used for reading interventions. If a student does not qualify for intervention they will be assigned to a room based on their grade and needs. I want WIN time to be much more structured, so all students will have something to do during this time.

I have enrolled myself in a Principal Mentorship Program through NDCEL. This program provides me with a mentor and a cohort in which we will learn how and when to complete state reports, how to have crucial conversations, and how to be a successful principal overall.

I am looking forward to starting the 24-25 school year in my new role as high school principal. The high school has an amazing staff who have welcomed me into the new role, and have helped me greatly in transitioning into my new role. I know that there will be a lot to learn in year one, but I feel prepared to get the year started off on the right foot and to lead this building toward academic success.

Superintendent Board Report

Handbooks

All handbooks have been submitted and updated by the admin team. Handbooks seem trivial and laboriously exhausting. Having said that, they are necessary, and I am proud of the time and effort the team has put into them. They are important when they become important and although it doesn't happen often it is certainly beneficial for all involved when they are up-to-date and relevant.

Summer Projects

Projects are wrapping up as the summer winds down. Nick Dukart and his crew have done an excellent job of taking care of the management of 60+ acres of school campus. The grass has been mowed and maintained well throughout the summer.

Teacher Shortage and Bus Driver Shortage

Filling vacancies continues to be the problem with no solution. Not surprisingly the superintendent email list-serve suggests that all districts around the state experience the same struggle. Statewide there are hundreds of teacher vacancies going unfilled. What was seen on the horizon is now upon us with no change in sight.

August 2024 Board Report

Enrollment: 347 students currently enrolled.

We are still one para and one 4th grade teacher short for the coming year. We have a plan for taking care of each situation.

Our professional development is set for the coming year. Mrs. Walker has done a tremendous job of getting everything prepared.

Our in-service schedule is set and we are just working through all the details. Still a lot left to prep, but we have a solid plan.

Class lists are set and teachers got those on August 2nd

The daily schedule is complete and in teachers hands.

8/7/2024

August Board Report

- Parent meetings were held in Killdeer (July 30) and Twin Buttes (July 31).
 - Attendance was up from a year ago in both places
 - We need to continue to stress the importance of parent meetings to our Community.

NDHSAA- Nothing Major on Horizon other than 3 class volleyball and sportsmanship.

- Fall sports are off and rolling
 - Numbers are projected to be up in most sports
 - Will have official numbers at September meeting
- Sportsmanship is still at the forefront on the minds of NDHSAA.
 - Hearing that there will be a consistent fan ejection policy state wide.
 - We will continue to take the lead on this in Killdeer to provide great events.
- Signs for facility rules and regulations are done and ready for pickup- signs are 4ft x 8ft.
 - 3 will be placed in HS Gym- 1 in Elem Gym, 2 at Football Field

Things on the Horizon for Killdeer- Same as July with a few updates in bold.

- **Athletics Internal Fund**
 - Looking ahead- Trying to find ways to help this fund-
 - Official increase is 20 percent for 2024-2025
 - Prices for equipment/supplies continue to go up.

I have heard this has been an issue for years, I am concerned as costs keep going up for everything, and we purchase the bare minimum out of the athletics accounts.

It is nearly impossible to keep this account out of the red.

- **Transportation- Still one of my biggest concerns is filling trips. We have scheduled 20 percent more home events for jh/elem sports.**
 - Looking ahead it will be very difficult with our current staff of activity drivers to fill trips in 24-25
 - Do we look at not offering transportation for elementary sports?
 - Other Schools do this in our area
 - Glen Schulz drove 80 percent of our JH Volleyball, JH Girls Basketball, and Elem Boys basketball trips. We currently have no driver to cover this as of JUNE 1
 - Open to suggestions on how to make activity driving more appealing to get more drivers
- **Turf- Update This project was completed at the bid value below. Orange portions of the turf are wearing out faster than green. Middle of the field is probably the next part that will need to be fixed.**
 - We are seeing more waves and low spots in turf.
 - The turf will be groomed 7/9/2024 and low spots will be fixed later in July.
 - By doing these things now, we may add a couple years to the lifespan of the turf.
 - Funds for the low spots will be taken out of the original sports complex account.
 - Bid is roughly 36k
- **Fall Sports Start Dates**
 - 7-12 Girls Golf August 5
 - 9-12 Football August 8
 - 7-12 Cross Country and 7/8 football August 12
 - 7-12 Cheer August 12
 - 7-12 Volleyball August 19
 - 4-6 KOTR and Girls Basketball August 26
- **Workers for Events**
 - This continues to be a bit of a struggle to find workers for events (jh and elem events go uncovered for ticket takers a lot).
 - We are very appreciative of the people that do work most of our events
 - We pay almost every job and are looking at expanding our list of workers for all events.

NDCEL White Paper: The Impact of Eliminating Property Taxes on North Dakota's K-12 Public Schools – by Dr. Aimee Copas – NDCEL Executive Director

Executive Summary

A proposed amendment to the North Dakota Constitution seeks to prohibit property taxes, except for paying pre-approved bonded indebtedness, significantly impacting K-12 public schools' funding, operations, and future development. This white paper examines the potential consequences of this measure, including reduced school funding, loss of local control, limitations on school districts' ability to raise funds, impacts on education quality, constraints on local decision-making, challenges in long-term planning, and increased role of state government in education funding.

Introduction

Education forms the bedrock of society, shaping future generations to become contributing members of the community. The proposed constitutional amendment in North Dakota, aimed at prohibiting property taxes, poses a significant threat to the foundational structures of public education in the state. With over \$617M of the K-12 education budget currently covered by property taxes, the amendment could severely disrupt the funding mechanism, leading to far-reaching consequences for students, educators, and communities.

Impact on School Funding

The prohibition of property taxes would result in a potential reduction of \$617M in annual funding for K-12 education in North Dakota. This loss represents a substantial portion of the over \$2B K-12 education budget, threatening the financial stability of schools and potentially leading to cuts in educational programs, staff, and infrastructure maintenance.

Limitations on School Districts

The restriction on raising funds through general obligation bonds would severely limit school districts' capacity for building or renovation projects. This limitation is particularly concerning for growing communities that require new educational facilities to accommodate increasing student populations. The inability to bond for these projects undermines the district's efforts to maintain and improve educational infrastructure.

Potential Effects on Education Quality

The reduced funding and limitations on capital projects could lead to cuts in educational programs, staff reductions, and delayed maintenance and improvement of school facilities. These factors collectively pose a risk to the quality of education provided to North Dakota's children, potentially impacting their academic achievement and prospects.

Constraints on Local Decision Making

The amendment would significantly diminish local communities' ability to control funding decisions for their schools. This loss of autonomy restricts communities from responding effectively to local educational needs and priorities, undermining the principle of local governance in education.

Challenges in Long-term Planning

The uncertainty surrounding future funding complicates school districts' ability to plan strategically for long-term projects and improvements. This uncertainty makes it difficult to budget effectively and respond to changing educational demands, potentially stifling innovation, and progress in North Dakota's public schools.

Role of State Government in Education Funding

The amendment would shift the responsibility for school funding to the state government, raising concerns about the state's ability to provide adequate and equitable funding for all public schools. This shift could exacerbate disparities between districts and limit the legislature's and school boards' ability to address funding needs proactively.

Community Engagement and Response

Community members and stakeholders must engage in discussions about the future of education funding in North Dakota. This white paper advocates for active participation in opposing the constitutional amendment, emphasizing the importance of preserving local control and ensuring the continued provision of high-quality education.

Impact on Property Values and Property Ownership.

For example, if property taxes are eliminated, the out of state landowners will no longer be required to contribute. If out of state property owners get a "free ride" without a tax contribution, we can expect more out-of-state and possibly out-of-country property owners. That isn't something most North Dakotans seem to want.

Also, With a great investment opportunity like land lacking a tax contribution, we can also expect a lot of competition and interest in purchasing that land. This, of course, drives up the cost of land. Large landowners are generally ambivalent to that cost while small owners suffer or are pushed out of the market.

Bonding

Bonding against property tax revenues is a common financial strategy used by states and municipalities to raise funds for large capital projects, such as school construction, infrastructure improvements, and other public works. This approach allows a government entity to issue bonds, which are essentially loans from investors that will be repaid with interest over time. The assurance that property tax revenues will be used to repay these bonds makes them attractive to investors, as it provides a stable and predictable source of repayment.

North Dakota's Current Ability to Bond Against Property Tax Revenues

In North Dakota, as in many states, local governments and school districts have the authority to issue bonds backed by property tax revenues. This bonding capacity is critical for financing long-term capital investments and for facilitating the development and maintenance of essential public facilities and services. The ability to pledge property taxes as repayment ensures lower interest rates due to the reduced risk perceived by investors, making it a cost-effective financing tool.

Impact of Constitutionally Eliminating Property Taxes on Bonding Ability

If property taxes were constitutionally eliminated in North Dakota, the implications for the state and its subdivisions' bonding ability could be significant:

1. Loss of a Stable Revenue Source for Bond Repayment: Property taxes provide a reliable stream of revenue that can be pledged for bond repayment. Without this assurance, the state and local governments would need to identify alternative revenue sources to secure bonds, which could prove challenging and less stable.

2. Increased Borrowing Costs: The elimination of property tax revenue as a backing for bonds would likely lead to higher interest rates on any bonds that could still be issued. Investors would perceive a higher risk without the guarantee of property tax revenues for repayment, demanding higher returns on their investment. This increase in borrowing costs would make capital projects more expensive for the state and its political subdivisions.

3. Limited Access to Capital Markets: The ability to participate in capital markets could be constrained if investors view the state's bonds as less secure. This limitation could hinder North Dakota's and its local governments' capacity to finance essential public works and infrastructure projects, affecting overall economic growth and public welfare.

4. Impact on Credit Ratings: Credit rating agencies could downgrade North Dakota's and its municipalities' credit ratings due to the reduced security for bond repayments. Lower credit ratings would further increase borrowing costs and limit access to affordable financing.

5. Dependency on State Revenues and Federal Funding: With the loss of property taxes, the state and its local governments might become more reliant on state and federal funds to finance projects traditionally funded through bonding against local property tax revenues. This shift could lead to increased competition for limited state resources and greater dependency on federal assistance, which often comes with strings attached.

Constitutionally eliminating property taxes in North Dakota would fundamentally alter the state's and its local governments' financial landscape, particularly regarding their ability to finance capital projects through bonding. The implications include increased borrowing costs, limited access to capital, potential credit rating downgrades, and greater dependency on state and federal funds, posing significant challenges to maintaining and improving public infrastructure and services.

Conclusion

The proposed prohibition of property taxes in North Dakota presents a significant threat to the funding and quality of K-12 public education. It is imperative for community members, school boards, and educators to understand the potential impacts of this amendment and to take action to preserve the integrity and effectiveness of the state's public education system. This white paper calls on stakeholders to educate their communities, encourage informed voting, and advocate for alternative solutions that protect and enhance education funding.

6. New Business

A. Consider Brady-Martz Financial Audit Results for Fiscal Year 2022-2023

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

AUDITED FINANCIAL STATEMENTS

JUNE 30, 2023

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INDEPENDENT AUDITOR'S REPORT

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

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Killdeer Public School District No. 16, as of and for the year ended June 30, 2023, 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, 2023, and the respective changes in financial position, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Killdeer Public School District No. 16, and to meet our ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Killdeer Public School District No. 16's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison information, schedule of district's contributions to the TFFR and NDPERS pension plans, schedule of district's contributions to the NDPERS OPEB plan, schedule of district's proportionate share of net pension liability, schedule of district's share of net OPEB liability, and notes to required supplementary information, as listed on the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of

America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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

Supplementary Information

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated July 10, 2024 on our consideration of Killdeer Public School District No. 16's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Killdeer Public School District No. 16's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Killdeer Public School District No. 16's internal control over financial reporting and compliance.



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

July 10, 2024

KILLDEER PUBLIC SCHOOL DISTRICT NO. 16
STATEMENT OF NET POSITION
JUNE 30, 2023

| | Governmental Activities |
|---|------------------------------------|
| ASSETS | |
| Cash and cash equivalents | \$ 10,505,496 |
| Investments | 1,871,688 |
| Accounts receivable, net | 4,165 |
| Interest receivable | 1,100 |
| Taxes receivable | 144,965 |
| Due from other governments | 132,071 |
| Prepaid items | 55,829 |
| Capital assets | |
| Land and buildings | 47,381,285 |
| Building improvements | 2,805,306 |
| Vehicles | 1,947,836 |
| Furniture and equipment | 3,343,534 |
| Less accumulated depreciation | <u>(9,119,198)</u> |
| Total capital assets, net of depreciation | <u>46,358,763</u> |
| Total Assets | 59,074,077 |
| Deferred Outflows of Resources | |
| Derived from pension | 3,898,519 |
| Derived from OPEB | <u>44,181</u> |
| Total Deferred Outflows of Resources | 3,942,700 |
| Liabilities | |
| Accounts payable | 3,309 |
| Salaries and benefits payable | 471,465 |
| Long-term liabilities | |
| Net pension liability | 10,066,632 |
| Net OPEB liability | 65,378 |
| General obligation bonds payable | <u>21,803,838</u> |
| Total Liabilities | 32,410,622 |
| Deferred Inflows of Resources | |
| Derived from pension | 1,355,135 |
| Derived from OPEB | <u>17,020</u> |
| Total Deferred Inflows of Resources | 1,372,155 |
| Net Position | |
| Net investment in capital assets | 24,554,925 |
| Restricted for | |
| Student activities | 423,084 |
| Capital projects | 5,117,658 |
| Special reserve | 652,144 |
| Debt service | 1,461,759 |
| Unrestricted | <u>(2,975,570)</u> |
| Total Net Position | <u>\$ 29,234,000</u> |

See Notes to the Financial Statements

KILLDEER PUBLIC SCHOOL DISTRICT NO. 16
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2023

| | | Program Revenues | | | Net (Expense) Revenue and Changes in Net Position |
|---|-------------------------|--|--|----------------------------|--|
| Expenses | Charges for Services | Operating Grants and Contributions | Capital Grants and Contributions | Governmental Activities | |
| Functions/Programs | | | | | |
| Governmental Activities | | | | | |
| Instruction | \$ 7,584,860 | \$ 431,380 | \$ 693,728 | \$ - | \$ (6,459,752) |
| Instructional staff | 235,189 | - | - | - | (235,189) |
| General administration | 302,704 | - | - | - | (302,704) |
| School administration | 528,759 | - | - | - | (528,759) |
| Business administration | 521,164 | - | - | - | (521,164) |
| Operation and maintenance | 1,020,404 | 91,988 | - | - | (928,416) |
| Student transportation | 666,953 | - | 189,993 | - | (476,960) |
| Central support services | 35,455 | - | - | - | (35,455) |
| Other support services | 24,205 | - | - | - | (24,205) |
| Food service | 619,037 | 201,687 | 218,342 | - | (199,008) |
| Adult education/community services | 367,979 | 174,982 | - | - | (192,997) |
| Student activities | 912,684 | 547,002 | - | - | (365,682) |
| Building construction | 305,241 | - | - | 5,872,699 | 5,567,458 |
| Interest and fees on long-term debt | 611,225 | - | - | - | (611,225) |
| | \$ 13,735,859 | \$ 1,447,039 | \$ 1,102,063 | \$ 5,872,699 | (5,314,058) |
| General Revenues: | | | | | |
| Taxes: | | | | | |
| Property Taxes, Levied for general purposes | | | | | 3,556,612 |
| Property Taxes, Levied for capital projects | | | | | 616,824 |
| Property Taxes, Levied for debt service | | | | | 1,540,989 |
| Oil and Gas Production Taxes | | | | | 2,973,891 |
| Flood Control | | | | | 574,924 |
| Other | | | | | 14,445 |
| State Aid | | | | | 1,760,761 |
| Unrestricted Investment Earnings | | | | | 141,514 |
| Other Revenues | | | | | 90,646 |
| Total General Revenues | | | | | 11,270,606 |
| Changes in Net Position | | | | | 5,956,548 |
| Net Position, Beginning of Year | | | | | 23,277,452 |
| Net Position, End of Year | | | | | \$ 29,234,000 |

See Notes to the Financial Statements

KILLDEER PUBLIC SCHOOL DISTRICT NO. 16
BALANCE SHEET – GOVERNMENTAL FUNDS
JUNE 30, 2023

| | <u>Major Funds</u> | | | Other Governmental Funds | Total Governmental Funds |
|--|---------------------|---------------------|---------------------|--------------------------------|--------------------------------|
| | General | Capital Projects | Debt Service | | |
| | | | | | |
| ASSETS | | | | | |
| Cash and cash equivalents | \$ 3,819,536 | \$ 5,102,098 | \$ 1,421,620 | \$ 162,242 | \$ 10,505,496 |
| Investments | 1,344,944 | - | - | 526,744 | 1,871,688 |
| Accounts receivable | 4,165 | - | - | - | 4,165 |
| Interest receivable | 700 | - | - | 400 | 1,100 |
| Taxes receivable | 89,266 | 15,560 | 40,139 | - | 144,965 |
| Due from other funds | 1,023 | - | - | - | 1,023 |
| Due from other governments | 132,071 | - | - | - | 132,071 |
| Prepaid items | 55,829 | - | - | - | 55,829 |
| TOTAL ASSETS | <u>\$ 5,447,534</u> | <u>\$ 5,117,658</u> | <u>\$ 1,461,759</u> | <u>\$ 689,386</u> | <u>\$ 12,716,337</u> |
| LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES | | | | | |
| Liabilities: | | | | | |
| Accounts payable | \$ 3,309 | \$ - | \$ - | \$ - | \$ 3,309 |
| Due to other funds | 68 | - | - | 955 | 1,023 |
| Salaries and benefits payable | 471,465 | - | - | - | 471,465 |
| Total liabilities | <u>474,842</u> | <u>-</u> | <u>-</u> | <u>955</u> | <u>475,797</u> |
| Deferred inflows of resources: | | | | | |
| Unavailable property taxes | 63,265 | 10,944 | 27,861 | - | 102,070 |
| Total liabilities and deferred inflows of resources | <u>538,107</u> | <u>10,944</u> | <u>27,861</u> | <u>955</u> | <u>577,867</u> |
| Fund balances: | | | | | |
| Nonspendable | 55,829 | - | - | - | 55,829 |
| Restricted for student activities | 423,084 | - | - | - | 423,084 |
| Restricted for capital projects | - | 5,106,714 | - | - | 5,106,714 |
| Restricted for special reserve | - | - | - | 652,144 | 652,144 |
| Restricted for debt service | - | - | 1,433,898 | - | 1,433,898 |
| Assigned for: | | | | | |
| Food service | - | - | - | 36,287 | 36,287 |
| Unassigned | 4,430,514 | - | - | - | 4,430,514 |
| Total fund balances | <u>4,909,427</u> | <u>5,106,714</u> | <u>1,433,898</u> | <u>688,431</u> | <u>12,138,470</u> |
| TOTAL LIABILITIES AND FUND BALANCES | <u>\$ 5,447,534</u> | <u>\$ 5,117,658</u> | <u>\$ 1,461,759</u> | <u>\$ 689,386</u> | <u>\$ 12,716,337</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, 2023

| | | |
|---|--------------------|----------------------|
| Total fund balances - governmental funds | | \$ 12,138,470 |
| 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 | 55,477,961 | |
| Accumulated Depreciation | <u>(9,119,198)</u> | 46,358,763 |
| Deferred outflows of resources are not a financial resource available for the current period, and therefore, are not reported in the governmental funds balance sheet. | | |
| | | 3,942,700 |
| Deferred inflows of resources are not due and payable in the current period and, therefore, are not reported in the governmental funds balance sheet. | | |
| | | (1,372,155) |
| 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. | | |
| | | 102,070 |
| Long-term liabilities applicable to the District's governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due. All liabilities, both current and long-term, are reported in the statement of net position. Balances at June 30, 2023 are: | | |
| General obligation bonds payable | (21,803,838) | |
| Net pension liability | (10,066,632) | |
| Net OPEB liability | <u>(65,378)</u> | <u>(31,935,848)</u> |
| Net position of governmental activities | | <u>\$ 29,234,000</u> |

See Notes to the Financial Statements

KILLDEER PUBLIC SCHOOL DISTRICT NO. 16
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2023

| | <u>Major Funds</u> | | | Other Governmental Funds | Total Governmental Funds |
|--|---------------------|---------------------|---------------------|--------------------------------|--------------------------------|
| | Capital | | Debt Service | | |
| | General | Projects | | | |
| Revenues: | | | | | |
| Property taxes | \$ 3,562,213 | \$ 618,266 | \$ 1,550,028 | \$ - | \$ 5,730,507 |
| Oil & gas production taxes | 2,973,891 | - | - | - | 2,973,891 |
| Local aid | 589,369 | - | 5,872,699 | - | 6,462,068 |
| State aid | 1,987,171 | - | - | 1,212 | 1,988,383 |
| Federal aid | 657,312 | - | - | 217,130 | 874,442 |
| Fees and charges | 1,153,364 | 91,988 | - | 201,687 | 1,447,039 |
| Earnings on investments | 139,515 | - | - | 1,999 | 141,514 |
| Miscellaneous | 57,634 | 33,012 | - | - | 90,646 |
| Total Revenues | <u>11,120,469</u> | <u>743,266</u> | <u>7,422,727</u> | <u>422,028</u> | <u>19,708,490</u> |
| Expenditures | | | | | |
| Current | | | | | |
| Instruction | 5,910,467 | - | - | - | 5,910,467 |
| Instructional staff | 235,189 | - | - | - | 235,189 |
| General administration | 302,704 | - | - | - | 302,704 |
| School administration | 353,893 | - | - | - | 353,893 |
| Business administration | 521,164 | - | - | - | 521,164 |
| Operation and maintenance | 1,020,404 | - | - | - | 1,020,404 |
| Student transportation | 568,936 | - | - | - | 568,936 |
| Central support services | 35,455 | - | - | - | 35,455 |
| Other support services | 24,205 | - | - | - | 24,205 |
| Food service | - | - | - | 619,038 | 619,038 |
| Adult education/community services | 367,979 | - | - | - | 367,979 |
| Student activities | 912,684 | - | - | - | 912,684 |
| Building construction | - | 305,241 | - | - | 305,241 |
| Capital outlay | 146,062 | 9,217,077 | - | - | 9,363,139 |
| Debt service | | | | | |
| Principal | - | - | 5,355,000 | - | 5,355,000 |
| Interest and fees | - | - | 770,431 | - | 770,431 |
| Total expenditures | <u>10,399,142</u> | <u>9,522,318</u> | <u>6,125,431</u> | <u>619,038</u> | <u>26,665,929</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | 721,327 | (8,779,052) | 1,297,296 | (197,010) | (6,957,439) |
| Other Financing Sources (Uses) | | | | | |
| Transfers in (out) | (100,000) | - | - | 100,000 | - |
| Total other financing sources (uses) | <u>(100,000)</u> | <u>-</u> | <u>-</u> | <u>100,000</u> | <u>-</u> |
| Net Change in Fund Balances | 621,327 | (8,779,052) | 1,297,296 | (97,010) | (6,957,439) |
| Fund Balances, Beginning of Year | <u>4,288,100</u> | <u>13,885,766</u> | <u>136,602</u> | <u>785,441</u> | <u>19,095,909</u> |
| Fund Balances, End of Year | <u>\$ 4,909,427</u> | <u>\$ 5,106,714</u> | <u>\$ 1,433,898</u> | <u>\$ 688,431</u> | <u>\$ 12,138,470</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, 2023

Net change in fund balances - total governmental funds \$ (6,957,439)

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 | 9,363,139 | |
| Depreciation expense of capital assets reported | <u>(1,515,059)</u> | 7,848,080 |

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 | | 5,355,000 |
| Amortization | | 159,205 |

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. (432,216)

Because some property taxes will not be collected for several months after the District's fiscal year ends, they are not considered "available" revenues in the governmental funds. Deferred tax revenues decreased by this amount this year. (16,082)

Change in net position of governmental activities \$ 5,956,548

KILLDEER PUBLIC SCHOOL DISTRICT NO. 16
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2023

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, 2023

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, 2023

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, 2023

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.

Investments

At June 30, 2023, the District's investments were held in certificates of deposit. These investments are reported at amortized cost.

Credit Risk

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

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

Leases

The District is the lessor in multiple short-term leases for staff housing and building space. Short term leases have a term of 12 months or less at lease commencement and do not include an option to purchase the underlying asset that the lessee is reasonably certain to exercise. The District has elected to record rent revenue for short term leases on a straight-line basis over the lease term.

Capital Assets

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

KILLDEER PUBLIC SCHOOL DISTRICT NO. 16
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
JUNE 30, 2023

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 |

Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the governmental activities statement of net position. Any new indebtedness that may be issued in the future, bond premiums and discounts will be deferred and amortized over the life of the bonds. Bond issuance costs are recognized in the current period.

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

Net Position

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

Fund Balance Classifications

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

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

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

Committed – These amounts can only be used for specific purposes pursuant to constraints imposed by formal resolutions or ordinances of the school board – the District’s highest level of decision making authority. Those committed amounts cannot be used for any other

KILLDEER PUBLIC SCHOOL DISTRICT NO. 16
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
JUNE 30, 2023

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.

Pensions

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

KILLDEER PUBLIC SCHOOL DISTRICT NO. 16
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
JUNE 30, 2023

Other Post Employment Benefits (OPEB)

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

Budgets

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

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

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

Revenue Recognition – Property Taxes

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

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

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

Estimates

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

KILLDEER PUBLIC SCHOOL DISTRICT NO. 16
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
JUNE 30, 2023

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.

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

As of June 30, 2023, the District's carrying balances were \$12,377,184. The bank balance of these deposits as of June 30, 2023 was \$14,083,229. Of the bank balances, \$1,000,000 was covered by Federal Depository Insurance and the remaining balance was collateralized with securities pledged by the financial institutions.

KILLDEER PUBLIC SCHOOL DISTRICT NO. 16
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
JUNE 30, 2023

NOTE 3 CAPITAL ASSETS

Following is a summary of capital asset activity for the year ended June 30, 2023:

| | Beginning Balance | Additions | Disposals | Transfers | Ending Balance |
|---|----------------------|---------------------|-----------------|---------------------|----------------------|
| Governmental Activities | | | | | |
| Capital Assets, not being Depreciated | | | | | |
| Land | \$ 599,859 | \$ - | \$ - | \$ - | \$ 599,859 |
| Construction in Process | 27,982,635 | 7,945,587 | - | (35,928,222) | - |
| Total Capital Assets, not being Depreciated | <u>28,582,494</u> | <u>7,945,587</u> | <u>-</u> | <u>(35,928,222)</u> | <u>599,859</u> |
| Capital Assets, being Depreciated | | | | | |
| Buildings | 10,860,669 | 79,479 | - | 35,841,278 | 46,781,426 |
| Building Improvements | 2,608,962 | 196,344 | - | - | 2,805,306 |
| Vehicles | 1,897,926 | 131,400 | (81,490) | - | 1,947,836 |
| Furniture and Equipment | 2,246,261 | 1,010,329 | - | 86,944 | 3,343,534 |
| Total Capital Assets, being Depreciated | <u>17,613,818</u> | <u>1,417,552</u> | <u>(81,490)</u> | <u>35,928,222</u> | <u>54,878,102</u> |
| Accumulated Depreciation | | | | | |
| Buildings | 3,385,828 | 1,061,464 | - | - | 4,447,292 |
| Building Improvements | 840,783 | 180,713 | - | - | 1,021,496 |
| Vehicles | 1,405,701 | 98,017 | (81,490) | - | 1,422,228 |
| Furniture and Equipment | 2,053,317 | 174,865 | - | - | 2,228,182 |
| Total Accumulated Depreciation | <u>7,685,629</u> | <u>1,515,059</u> | <u>(81,490)</u> | <u>-</u> | <u>9,119,198</u> |
| Governmental Activities Capital Assets, Net | <u>\$ 38,510,683</u> | <u>\$ 7,848,080</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 46,358,763</u> |

Depreciation expense for the year ended June 30, 2023 is reported in the government-wide statement of activities as follows:

| | |
|--|-------------------------|
| Governmental Activities | |
| Instruction | \$ 1,242,177 |
| School Administration | 174,865 |
| Transportation Services | <u>98,017</u> |
| Total Depreciation Expense - Governmental Activities | <u>\$ 1,515,059</u> |

KILLDEER PUBLIC SCHOOL DISTRICT NO. 16
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
JUNE 30, 2023

NOTE 4 LONG-TERM DEBT

Following is a summary of long-term debt activity for the year ended June 30, 2023:

| | <u>Interest Rate</u> | <u>Maturity</u> | <u>Beginning Balance</u> | <u>Additions</u> | <u>Retirements</u> | <u>Ending Balance</u> |
|--|----------------------|-----------------|------------------------------|------------------|-----------------------|---------------------------|
| Series 2020A General Obligation Bonds | 2.000% - 5.000% | 8/1/2040 | \$12,035,000 | \$ - | \$ (485,000) | \$11,550,000 |
| Series 2021A General Obligation Bonds | 1.375% - 5.000% | 8/1/2040 | 9,135,000 | - | (370,000) | 8,765,000 |
| Series 2022A General Obligation Bonds | 2.500% - 3.500% | 8/1/2041 | 4,500,000 | - | (4,500,000) | - |
| Series 2020A Bond Premium | | | 1,022,941 | - | (56,511) | 966,430 |
| Series 2021A Bond Premium | | | 552,956 | - | (30,548) | 522,408 |
| Series 2022A Bond Premium | | | <u>72,146</u> | <u>-</u> | <u>(72,146)</u> | <u>-</u> |
| Total | | | <u>\$27,318,043</u> | <u>\$ -</u> | <u>\$ (5,514,205)</u> | <u>\$21,803,838</u> |

Bond Defeasance

During 2023, the District placed cash of \$4,596,172 with an escrow agent to be used solely for satisfying interest and principal payments on Series 2022A General Obligation Bonds of \$4,500,000 to be redeemed on August 1, 2030. Future cash flows of \$5,433,687 will be required to service the defeased debt.

Debt service requirements on long-term debt at June 30, 2023 are as follows:

| Year Ending June 30 | Principal | Interest | Total |
|------------------------|---------------------|---------------------|---------------------|
| 2024 | \$ - | \$ 271,894 | \$ 271,894 |
| 2025 | 900,000 | 521,288 | 1,421,288 |
| 2026 | 945,000 | 475,163 | 1,420,163 |
| 2027 | 990,000 | 426,788 | 1,416,788 |
| 2028 | 1,040,000 | 376,038 | 1,416,038 |
| 2029-2033 | 5,840,000 | 1,313,009 | 7,153,009 |
| 2034-2038 | 6,430,000 | 730,259 | 7,160,259 |
| 2039-2042 | <u>4,170,000</u> | <u>126,100</u> | <u>4,296,100</u> |
| Total | <u>\$20,315,000</u> | <u>\$ 4,240,539</u> | <u>\$24,555,539</u> |

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NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
JUNE 30, 2023

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, 2023

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.

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NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
JUNE 30, 2023

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, 2023, the District reported a liability of \$7,546,459 for its proportionate share of the net pension liability. The net pension liability was measured as of July 1, 2022, 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, 2022, the Employer's proportion was 0.518280 percent which was a decrease of 0.006123 percent from its proportion measured as of June 30, 2021.

For the year ended June 30, 2023, the Employer recognized pension expense of \$653,891. At June 30, 2023, 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 | \$ 32,521 | \$ 201,487 |
| Changes in actuarial assumptions | 153,450 | - |
| Net difference between projected and actual earnings on pension plan investments | 565,241 | - |
| Changes in proportion and differences between employer contributions and proportionate share of contributions | 858,172 | 75,030 |
| Employer contributions subsequent to the measurement date | 500,095 | - |
| Total | \$ 2,109,479 | \$ 276,517 |

\$500,095 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, 2024.

KILLDEER PUBLIC SCHOOL DISTRICT NO. 16
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
JUNE 30, 2023

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

| Year Ending June 30, | Pension Expense Amount |
|----------------------|------------------------|
| 2024 | \$ 309,712 |
| 2025 | 258,400 |
| 2026 | 125,128 |
| 2027 | 630,748 |
| 2028 | 12,404 |
| Thereafter | (3,525) |

Actuarial Assumptions

The total pension liability in the July 1, 2022 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

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

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

The actuarial assumptions used were based on the results of an actuarial experience study dated March 19, 2020. They are the same as the assumptions used in the July 1, 2022, funding actuarial valuation for TFFR.

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

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

KILLDEER PUBLIC SCHOOL DISTRICT NO. 16
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
JUNE 30, 2023

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, 2022 are summarized in the following table:

| Asset Class | Target Allocation | Long-Term Expected Real Rate of Return |
|---------------------|--------------------------|---|
| Global Equities | 55% | 6.61% |
| Global Fixed Income | 26% | 0.35% |
| Global Real Assets | 18% | 4.60% |
| Cash Equivalents | 1% | -1.05% |

Discount Rate

The discount rate used to measure the total pension liability was 7.25 percent as of June 30, 2022. 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, 2022, 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 June 30, 2022. 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, 2022.

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, 2022, 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: | \$ 10,368,143 | \$ 7,546,459 | \$ 5,206,228 |

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 Annual Comprehensive Financial Report (ACFR) is located at <https://www.rio.nd.gov/sites/www/files/documents/PDFs/RIO/Reports/annualreport2022.pdf>.

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NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
JUNE 30, 2023

North Dakota Public Employees Retirement System (Main System)

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

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

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

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. The Main Plan will be closed to new employees with the passage of House Bill 1040. The effective date is dependent upon NDPERS implementing the changes to set up a new defined contribution (DC) plan. If the DC plan is set up by December 31, 2023, then the effective date of the Main Plan closure will be January 1, 2024. If the changes cannot be accomplished by then, the effective date will be January 1, 2025.

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

KILLDEER PUBLIC SCHOOL DISTRICT NO. 16
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
JUNE 30, 2023

retirement age prior to date of death. If the surviving spouse dies before the member's accumulated pension benefits are paid, the balance will be payable to the surviving spouse's designated beneficiary.

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

Refunds of Member Account Balance

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

Member and Employer Contributions

Member and employer contributions paid to NDPERS are set by statute and are established as a percent of salaries and wages. Member contribution rates are 7% and employer contribution rates are 7.12% of covered compensation. For members hired on or after January 1, 2020 member contribution rates are 7% and employer contribution rates are 8.26% of covered compensation. Employer contribution rates increase by 1% beginning January 1, 2024.

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, 2023, the District reported a liability of \$2,520,173 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2022, 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, 2022, the District's proportion was 0.087500 percent which was a decrease of 0.001770 percent from its proportion measured as of July 1, 2021.

KILLDEER PUBLIC SCHOOL DISTRICT NO. 16
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
JUNE 30, 2023

For the year ended June 30, 2023, the District recognized pension expense of \$372,934. At June 30, 2023, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

| | Deferred Outflows of Resources | Deferred Inflows of Resources |
|---|-----------------------------------|----------------------------------|
| Differences between expected and actual economic experience | \$ 13,146 | \$ 48,140 |
| Changes in actuarial assumptions | 1,507,101 | 934,319 |
| Net difference between projected and actual earnings on pension plan investments | 92,238 | - |
| Changes in proportion and differences between employer contributions and proportionate share of contributions | 79,172 | 96,159 |
| Employer contributions subsequent to the measurement date | 97,383 | - |
| Total | \$ 1,789,040 | \$ 1,078,618 |

\$97,383 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, 2024.

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 |
|----------------------|------------------------|
| 2024 | \$ 204,314 |
| 2025 | 187,356 |
| 2026 | (7,316) |
| 2027 | 228,685 |

Actuarial Assumptions

The total pension liability in the July 1, 2022 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 | 5.10%, 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.

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

| Asset Class | Target Allocation | Long-Term Expected Real Rate of Return |
|----------------------|--------------------------|---|
| Domestic Equity | 30% | 5.75% |
| International Equity | 21% | 6.45% |
| Private Equity | 7% | 9.20% |
| Global Fixed Income | 23% | 0.34% |
| Global Real Assets | 19% | 4.35% |

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 3.69%; and the resulting Single Discount Rate is 5.10%.

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NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
JUNE 30, 2023

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 5.10 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 (4.10 percent) or 1-percentage-point higher (6.10 percent) than the current rate:

| | 1% Decrease in Discount Rate | Discount Rate | 1% Increase in Discount Rate |
|---|------------------------------|---------------|------------------------------|
| | 4.10% | 5.10% | 6.10% |
| School's proportionate share of the NDPERS net pension liability: | \$ 3,326,456 | \$ 2,520,173 | \$ 1,858,244 |

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

KILLDEER PUBLIC SCHOOL DISTRICT NO. 16
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
JUNE 30, 2023

shown as *"prefunded credit applied"* on the Statement of Changes in Plan Net Position for the OPEB trust funds. Beginning January 1, 2020, members first enrolled in the NDPERS Main System and the Defined Contribution Plan on or after that date will not be eligible to participate in RHIC. Therefore, RHIC will become for the most part a closed plan. There were no other benefit changes during the year.

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

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

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

At June 30, 2023, the District reported a liability of \$65,378 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2022 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, 2022, the District's proportion was 0.054468 percent which was a decrease of 0.016231 percent from its proportion measured as of July 1, 2021.

For the year ended June 30, 2023, the District recognized OPEB expense of \$9,837. At June 30, 2023, 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 | \$ 1,550 | \$ 562 |
| Changes in actuarial assumptions | 16,468 | - |
| Net difference between projected and actual earnings on OPEB plan investments | 8,803 | - |
| Changes in proportion and differences between employer contributions and proportionate share of contributions | 10,340 | 16,458 |
| Employer contributions subsequent to the measurement date | 7,020 | - |
| Total | <u>\$ 44,181</u> | <u>\$ 17,020</u> |

KILLDEER PUBLIC SCHOOL DISTRICT NO. 16
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
JUNE 30, 2023

\$7,020 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, 2024.

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

| <u>Year Ending June 30,</u> | <u>OPEB Expense Amount</u> |
|-----------------------------|----------------------------|
| 2024 | \$ 5,811 |
| 2025 | 5,345 |
| 2026 | 3,637 |
| 2027 | 5,348 |

Actuarial Assumptions

The total OPEB liability in the July 1, 2022 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, 2022 are summarized in the following table:

| Asset Class | Target Allocation | Long-Term Expected Real Rate of Return |
|------------------------|--------------------------|---|
| Broad US Equity | 39% | 5.75% |
| International Equities | 26% | 6.00% |
| Core-Plus Fixed Income | 35% | 0.22% |

KILLDEER PUBLIC SCHOOL DISTRICT NO. 16
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
JUNE 30, 2023

Discount rate.

The discount rate used to measure the total OPEB liability was 5.39%. 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, 2022, calculated using the discount rate of 5.39%, 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 (4.39 percent) or 1-percentage-point higher (6.39 percent) than the current rate:

| | 1% Decrease in Discount Rate | Discount Rate | 1% Increase in Discount Rate |
|---|------------------------------|---------------|------------------------------|
| | 4.39% | 5.39% | 6.39% |
| District's proportionate share of the net OPEB liability: | \$ 83,452 | \$ 65,378 | \$ 50,206 |

NOTE 7 RISK MANAGEMENT

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

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

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

NOTE 8 PURCHASE COMMITMENTS

The District has entered into a contract totaling \$35,261,490 for services in connection with construction of a new school building. As of June 30, 2023, \$34,315,533 has been paid on this contract.

KILLDEER PUBLIC SCHOOL DISTRICT NO. 16
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
JUNE 30, 2023

NOTE 9 NEW PRONOUNCEMENTS

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

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

GASB Statement No. 100, *Accounting Changes and Error Corrections – An Amendment of GASB Statement No. 62*, enhances the accounting and financial reporting requirements for accounting changes and error corrections. The standard is effective for fiscal years beginning after June 15, 2023.

GASB Statement No. 101, *Compensated Absences*, updates the recognition and measurement guidance for compensated absences through aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. The standard is effective for fiscal years beginning after December 15, 2023.

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

NOTE 10 SUBSEQUENT EVENTS

No significant events occurred subsequent to the District's year end. Subsequent events have been evaluated through July 10, 2024, 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, 2023

| | Original/Final <u>Budget</u> | <u>Actual</u> | Variance with <u>Final Budget</u> |
|------------------------------------|---------------------------------|---------------------|--------------------------------------|
| Revenue | | | |
| Property Taxes | \$ 3,860,285 | \$ 3,562,213 | \$ (298,072) |
| Oil & gas production taxes | 2,000,000 | 2,973,891 | 973,891 |
| Local aid | - | 589,369 | 589,369 |
| State aid | 1,667,079 | 1,987,171 | 320,092 |
| Federal aid | 712,718 | 657,312 | (55,406) |
| Fees and charges | 376,000 | 606,362 | 230,362 |
| Earnings on investments | 10,000 | 139,515 | 129,515 |
| Miscellaneous | 18,000 | 57,634 | 39,634 |
| Total Revenues | <u>8,644,082</u> | <u>10,573,467</u> | <u>1,929,385</u> |
| Expenditures | | | |
| Current | | | |
| Instruction | 5,523,076 | 5,910,467 | 387,391 |
| Instructional staff | 204,392 | 235,189 | 30,797 |
| General administration | 372,316 | 302,704 | (69,612) |
| School administration | 361,221 | 353,893 | (7,328) |
| Business administration | 526,490 | 521,164 | (5,326) |
| Operation and maintenance | 1,050,757 | 1,020,404 | (30,353) |
| Student transportation | 700,258 | 568,936 | (131,322) |
| Central support services | 41,552 | 35,455 | (6,097) |
| Other support services | 25,000 | 24,205 | (795) |
| Adult education/community services | 378,755 | 367,979 | (10,776) |
| Student activities | 462,408 | 454,641 | (7,767) |
| Capital outlay | - | 146,062 | 146,062 |
| Total expenditures | <u>9,646,225</u> | <u>9,941,099</u> | <u>294,874</u> |
| Net Change in Fund Balance | (1,002,143) | 532,368 | 1,534,511 |
| Fund Balance, Beginning of Year | <u>3,953,975</u> | <u>3,953,975</u> | <u>-</u> |
| Fund Balances, End of Year | <u>\$ 2,951,832</u> | 4,486,343 | <u>\$ 1,534,511</u> |
| Other General Funds: | | | |
| Student Activity Fund | | <u>423,084</u> | |
| Total General Fund | | <u>\$ 4,909,427</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 |
|------------------------------|--------------------------------------|--|--|---|--|
| 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% |
| 2015 | 325,438 | (325,438) | - | 2,552,580 | 12.75% |

North Dakota Public Employees Retirement System

| Fiscal Year Ended June 30 | Statutorily Required Contribution | Contributions in Relation to the Statutorily Required Contributions | Contribution Deficiency (Excess) | District's Covered- Employee Payroll | Contributions as a Percentage of Covered- Employee Payroll |
|------------------------------|--------------------------------------|--|--|---|--|
| 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% |
| 2015 | 52,650 | (51,527) | 1,123 | 693,144 | 7.43% |

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

See Notes to the Required Supplementary Information

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

North Dakota Public Employees Retirement System – OPEB

| Fiscal Year Ended June 30 | Statutorily Required Contribution | Contributions in Relation to the Statutorily Required Contributions | Contribution Deficiency (Excess) | District's Covered- Employee Payroll | Contributions as a Percentage of Covered- Employee Payroll |
|------------------------------|--------------------------------------|--|--|---|--|
| 2023 | \$ 7,020 | \$ (7,020) | \$ - | \$ 615,784 | 1.14% |
| 2022 | 6,831 | (6,831) | - | 601,907 | 1.13% |
| 2021 | 11,842 | (11,842) | - | 1,078,012 | 1.10% |
| 2020 | 12,053 | (12,578) | (525) | 1,025,945 | 1.17% |
| 2019 | 12,103 | (11,553) | 550 | 1,040,707 | 1.16% |
| 2018 | 9,083 | (8,505) | 578 | 774,387 | 1.17% |

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

See Notes to the Required Supplementary Information

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

Teachers Fund for Retirement

| For the Fiscal Year Ended June 30 | District's Proportion of the Net Pension Liability (Asset) | District's Proportionate Share of the Net Pension Liability (Asset) | District's Covered- Employee Payroll | 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 |
|---|--|--|---|--|---|
| 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% |
| 2015 | 0.400383% | 4,195,304 | 2,322,433 | 180.64% | 66.60% |

North Dakota Public Employees Retirement System

| For the Fiscal Year Ended June 30 | District's Proportion of the Net Pension Liability (Asset) | District's Proportionate Share of the Net Pension Liability (Asset) | District's Covered- Employee Payroll | 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 |
|---|--|--|---|--|---|
| 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% |
| 2015 | 0.066835% | 424,216 | 562,999 | 74.71% | 77.15% |

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

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

See Notes to the Required Supplementary Information

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

North Dakota Public Employees Retirement System - OPEB

| For the Fiscal Year Ended June 30 | District's Proportion of the Net OPEB Liability (Asset) | District's Proportionate Share of the Net OPEB Liability (Asset) | District's Covered- Employee Payroll | Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of its Covered- employee Payroll | Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability |
|---|---|--|---|---|--|
| 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, 2023

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 EXPENDITURES IN EXCESS OF BUDGET

Funds sufficient to provide for the excess expenditures of \$294,874 in the general fund were made available from other functions within the fund and the excess has no impact on the financial results of the District.

NOTE 3 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, 2023

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.

The interest rate earned on member contributions decreased from 6.50 percent to 6.00 percent effective January 1, 2023 (based on the adopted decrease in the investment return assumption). New Main System members who are hired on or after January 1, 2020 will have a benefit multiplier of 1.75 percent (compared to the current benefit multiplier of 2.00 percent). The fixed employer contribution for new members of the Main System increased from 7.12 percent to 8.26 percent. For members who terminate after December 31, 2019, final average salary is the higher of the final average salary calculated on December 31, 2019 or the average salary earned in the three highest periods of twelve consecutive months employed during the last 180 months of employment. There have been no other changes in plan provisions since the previous actuarial valuation as of July 1, 2020.

Changes of assumptions.

The investment return assumption was updated from 7.00% to 6.50% beginning with the actuarial valuation as of July 1, 2022. All other actuarial assumptions used in the actuarial valuation as of July 1, 2022 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.

OPEB

Changes of benefit terms.

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

Changes of assumptions.

The investment return assumption was updated from 6.50% to 5.75% beginning with the actuarial valuation as of July 1, 2022. All actuarial assumptions and the actuarial cost methods are unchanged from the last actuarial valuation as of July 1, 2021.

KILLDEER PUBLIC SCHOOL DISTRICT NO. 16
SCHEDULE OF EXPENITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2023

| <i>Federal Grantor\Pass-through Grantor\Program or Cluster Title</i> | <i>Federal AL Number</i> | <i>Pass-through Grantor Number</i> | <i>Federal Expenditures (\$)</i> |
|--|------------------------------|--|--------------------------------------|
| United States Department of Agriculture | | | |
| Passed through North Dakota Department of Public Instruction | | | |
| Child Nutrition Cluster-Cluster | | | |
| School Breakfast Program | 10.553 | F10553 | \$ 23,056 |
| National School Lunch Program | 10.555 | F10555 | 127,899 |
| National School Lunch Program | 10.555S | F10555S | 23,202 |
| Food Distribution-Non Cash | 10.555 | F10555 | 39,945 |
| Total Child Nutrition Cluster-Cluster | | | 214,102 |
| State Administrative Expenses for Child Nutrition | 10.560 | F10560 | <u>3,028</u> |
| <i>Total United States Department of Agriculture</i> | | | <u>217,130</u> |
| Department of Education | | | |
| Passed through North Dakota Department of Public Instruction | | | |
| Title I Grants to Local Educational Agencies | 84.010 | F84010 | 147,475 |
| Title III English Language Learners | 84.365A | F84365A | 21,407 |
| Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants) | 84.367 | F84367 | 55,041 |
| Student Support and Academic Enrichment Program | 84.424A | F84424A | 17,768 |
| COVID-19 Education Stabilization Fund | 84.425D | F84425D | 287,598 |
| Passed through North Dakota Department of Health and Human Services | | | |
| COVID-19 Best in Class Program | 84.425U | 300-12774 | 60,000 |
| Passed through North Dakota Dept. of Career and Technical Education | | | |
| Career and Technical Education -- Basic Grants to States | 84.048 | N/A | 40,863 |
| Direct Program | | | |
| Rural Education | 84.358A | N/A | <u>27,160</u> |
| <i>Total Department of Education</i> | | | <u>657,312</u> |
| Total Expenditures of Federal Awards | | | <u><u>\$ 874,442</u></u> |

See Notes to the Schedule of Expenditures of Federal Awards

KILLDEER PUBLIC SCHOOL DISTRICT NO. 16
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2023

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

NOTE 2 – INDIRECT COST RATE

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

NOTE 3 – BASIS OF PRESENTATION

The Schedule includes the federal award activity of the Killdeer Public School District No. 16 under programs of the federal government for the year ended June 30, 2023. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. Because the Schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position, changes in net position, or cash flows of the District.

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, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements and have issued our report thereon dated July 10, 2024.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Killdeer Public School District No. 16's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Killdeer Public School District No. 16's internal control. Accordingly, we do not express an opinion on the effectiveness of Killdeer Public School District No. 16's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies described in the accompanying schedule of findings and questioned costs as items 2023-002 and 2023-004 to be material weaknesses.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies described in the accompanying schedule of findings and questioned costs as items 2023-001 and 2023-003 to be a significant deficiencies.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Killdeer Public School District No. 16's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

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

Government Auditing Standards required the auditor to perform limited procedures on the District's responses to the finding identified in our audit and described in the accompanying schedule of findings and questioned costs. Killdeer Public School District No. 16's responses were not subjected to the other auditing procedures applied in the audit of the financial statements, and, accordingly, we express no opinion on the responses.

Purpose of this Report

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



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

July 10, 2024

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

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

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Killdeer Public School District No. 16's compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of Killdeer Public School District No. 16's major federal programs for the year ended June 30, 2023. Killdeer Public School District No. 16's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Killdeer Public School District No. 16 complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

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

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

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

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance which is required to be reported in accordance with the Uniform Guidance and which is described in the accompanying schedule of findings and questioned costs as item 2023-005. Our opinion is not modified with respect to this matter.

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

Report on Internal Control Over Compliance

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

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

A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2023-005 and 2023-006 to be significant deficiencies.

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

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

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



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

July 10, 2024

KILLDEER PUBLIC SCHOOL DISTRICT NO. 16
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2023

SECTION I - SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued: Unmodified

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

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

Federal Awards

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

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

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

Identification of major programs:

| <u>AL Number(s)</u> | <u>Name of Federal Program or Cluster</u> |
|---------------------|---|
| 84.425 | Education Stabilization Fund |
| 10.553 / 10.555 | Child Nutrition Cluster |

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

Auditee qualified as low-risk auditee? yes x no

KILLDEER PUBLIC SCHOOL DISTRICT NO. 16
SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED
FOR THE YEAR ENDED JUNE 30, 2023

SECTION II – FINANCIAL STATEMENT FINDINGS

Finding 2023-001: Segregation of Duties – Significant Deficiency

Criteria

A proper system of internal control has the proper segregation of duties between authorization, custody, record keeping and reconciliation.

Condition

There is not a system in place for accounting duties to be properly segregated between authorization, custody, record keepings and reconciliation.

Cause

The District is subject to size and budget constraints limiting the number of personnel within the accounting department.

Effect

The design of internal control over financial reporting could adversely affect the ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements.

Recommendation

We recommend the District review its internal controls over the accounting functions to determine if additional procedures can be implemented that are cost effective. The board should constantly be aware of this condition. Compensating controls that mitigate the related risks could be (or are) provided through appropriate oversight of the performance of these functions and review of the financial reports by individuals with knowledge of current operations and accounting principles.

Views of Responsible Officials and Planned Corrective Actions

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

KILLDEER PUBLIC SCHOOL DISTRICT NO. 16
SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED
FOR THE YEAR ENDED JUNE 30, 2023

Finding 2023-002: Preparation of the Financial Statements – Material Weakness

Criteria

An appropriate system of internal control requires the District to prepare financial statements in compliance with accounting principles generally accepted in the United States of America.

Condition

The District's personnel prepare periodic financial information for internal use that meets the needs of management and the board. However, the District currently does not prepare financial statements, including accompanying note disclosures, as required by accounting principles generally accepted in the United States of America. The District has elected to have the auditors assist in the preparation of the financial statements and notes.

Cause

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

Effect

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

Recommendation

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

Views of Responsible Officials and Planned Corrective Actions

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

KILLDEER PUBLIC SCHOOL DISTRICT NO. 16
SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED
FOR THE YEAR ENDED JUNE 30, 2023

Finding 2023-003: Journal Entries – Significant Deficiency

Criteria

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

Condition

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

Cause

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

Effect

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

Recommendation

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

Views of Responsible Officials and Planned Corrective Actions

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

KILLDEER PUBLIC SCHOOL DISTRICT NO. 16
SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED
FOR THE YEAR ENDED JUNE 30, 2023

Finding 2023-004: Bank Reconciliations – Material Weakness

Criteria

Bank balances on June 30, 2023 did not reconcile with the general ledger prior to audit adjustments.

Condition

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

Cause

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

Effect

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

Recommendation

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

Views of Responsible Officials and Planned Corrective Actions

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

KILLDEER PUBLIC SCHOOL DISTRICT NO. 16
SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED
FOR THE YEAR ENDED JUNE 30, 2023

SECTION III – FEDERAL AWARD FINDINGS

Finding 2023-005 - Reporting

Federal Program

All major programs

Criteria

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

Condition

The June 30, 2023 data collection form was not filed timely.

Cause

There was a delay in the audit being completed.

Effect

The District is not in compliance with Uniform Guidance requirements.

Questioned Costs

None.

Recommendation

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

Views of Responsible Officials

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

Indication of Repeat Finding

See prior year finding 2022-005.

KILLDEER PUBLIC SCHOOL DISTRICT NO. 16
SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED
FOR THE YEAR ENDED JUNE 30, 2023

Finding 2023-006 - Reporting

Federal Program

10.553 / 10.555 – Child Nutrition Cluster

Criteria

A system of internal controls requires all monthly reimbursement reports to be reviewed and approved prior to submission.

Condition

During testing we noted monthly reimbursement reports are not being reviewed and approved.

Cause

The District has not implemented a review and approval process for monthly submissions.

Effect

The amounts reported could be inaccurate.

Questioned Costs

None

Context

Six monthly reports were selected for testing. The reports were not reviewed or approved by anyone other than the report preparer.

Recommendation

All reports should be reviewed by someone other than the preparer and this review should be documented. The person reviewing the report should compare all information reported to the supporting documentation.

Views of Responsible Officials

The Business Manager will review the monthly reimbursement reports and supporting data prepared by Business Office staff for accuracy and sign off on the reimbursement request prior to submittal to the Department of Public Instruction.

Indication of Repeat Finding

No.

KILLDEER PUBLIC SCHOOL DISTRICT NO. 16
SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2023

Finding 2022-001: Segregation of Duties – Significant Deficiency

Criteria

A proper system of internal control has the proper segregation of duties between authorization, custody, record keeping and reconciliation.

Condition

There is not a system in place for accounting duties to be properly segregated between authorization, custody, record keepings and reconciliation.

Cause

The District is subject to size and budget constraints limiting the number of personnel within the accounting department.

Effect

The design of internal control over financial reporting could adversely affect the ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements.

Recommendation

We recommend the District review its internal controls over the accounting functions to determine if additional procedures can be implemented that are cost effective. The board should constantly be aware of this condition. Compensating controls that mitigate the related risks could be (or are) provided through appropriate oversight of the performance of these functions and review of the financial reports by individuals with knowledge of current operations and accounting principles.

Views of Responsible Officials and Planned Corrective Actions

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

Corrective Action Taken

See current year finding 2023-001.

KILLDEER PUBLIC SCHOOL DISTRICT NO. 16
SCHEDULE OF PRIOR YEAR AUDIT FINDINGS - CONTINUED
FOR THE YEAR ENDED JUNE 30, 2023

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

Criteria

An appropriate system of internal control requires the District to prepare financial statements in compliance with accounting principles generally accepted in the United States of America.

Condition

The District's personnel prepare periodic financial information for internal use that meets the needs of management and the board. However, the District currently does not prepare financial statements, including accompanying note disclosures, as required by accounting principles generally accepted in the United States of America. The District has elected to have the auditors assist in the preparation of the financial statements and notes.

Cause

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

Effect

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

Recommendation

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

Views of Responsible Officials and Planned Corrective Actions

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

Corrective Action Taken

See current year finding 2023-002.

KILLDEER PUBLIC SCHOOL DISTRICT NO. 16
SCHEDULE OF PRIOR YEAR AUDIT FINDINGS - CONTINUED
FOR THE YEAR ENDED JUNE 30, 2023

Finding 2022-003: Journal Entries – Material Weakness

Criteria

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

Condition

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

Cause

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

Effect

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

Recommendation

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

Views of Responsible Officials and Planned Corrective Actions

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

Corrective Action Taken

See current year finding 2023-003.

KILLDEER PUBLIC SCHOOL DISTRICT NO. 16
SCHEDULE OF PRIOR YEAR AUDIT FINDINGS - CONTINUED
FOR THE YEAR ENDED JUNE 30, 2023

Finding 2022-004: Bank Reconciliations – Material Weakness

Criteria

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

Condition

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

Cause

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

Effect

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

Recommendation

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

Views of Responsible Officials and Planned Corrective Actions

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

Corrective Action Taken

See current year finding 2023-004.

KILLDEER PUBLIC SCHOOL DISTRICT NO. 16
SCHEDULE OF PRIOR YEAR AUDIT FINDINGS - CONTINUED
FOR THE YEAR ENDED JUNE 30, 2023

Finding 2022-005 - Reporting

Federal Program

All major programs

Criteria

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

Condition

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

Cause

There was a delay in the audit being completed.

Effect

The District is not in compliance with Uniform Guidance requirements.

Questioned Costs

None.

Recommendation

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

Views of Responsible Officials

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

Corrective Action Taken

See current year finding 2023-005.

Killdeer Public School District No. 16

Administration

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



School Board

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

CORRECTIVE ACTION PLAN FOR THE YEAR ENDED JUNE 30, 2023

2023-001

Contact Person

Rhonda Zastoupil, Business Manager

Planned Corrective Action

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

Planned Completion Date

Ongoing

2023-002

Contact Person

Rhonda Zastoupil, Business Manager

Planned Corrective Action

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

Planned Completion Date

Ongoing

2023-003

Contact Person

Rhonda Zastoupil, Business Manager

Planned Corrective Action

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

Planned Completion Date

June 30, 2024

2023-004

Contact Person

Rhonda Zastoupil, Business Manager

Planned Corrective Action

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

Planned Completion Date

June 30, 2024

2023-005

Contact Person

Rhonda Zastoupil, Business Manager

Planned Corrective Action

The District will implement the auditor's recommendation.

Planned Completion Date

March 31, 2025

2023-006

Contact Person

Rhonda Zastoupil, Business Manager

Planned Corrective Action

The Business Manager will review the monthly reimbursement reports and supporting data prepared by Business Office staff for accuracy and sign off on the reimbursement request prior to submittal to the Department of Public Instruction.

Planned Completion Date

Immediately

July 10, 2024

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

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Killdeer Public School District No. 16 for the year ended June 30, 2023. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards in the United States of America, *Government Auditing Standards*, and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our communication with the board president on June 19, 2024. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Killdeer Public School District No. 16 are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed in 2023. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting Killdeer Public School District No. 16's financial statements were:

Management's estimates include assumptions used in determining the net pension liability for cost sharing defined benefit plans. We evaluated the key factors and assumptions used to determine future liabilities for defined benefit plans in determining that they are reasonable in relation to the financial statements taken as a whole.

Management's estimates include assumptions used in determining the net OPEB liability for its NDPERS OPEB cost sharing defined benefit plan. We evaluated the key factors and assumptions used to determine the future liability for the defined benefit plan in determining that it is reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. None of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole. The attached schedule summarizes an uncorrected misstatement of the financial statements. Management has determined that its effect is immaterial, both individually and in the aggregate, to the financial statements as a whole. The uncorrected misstatements or the matters underlying them could potentially cause future financial statements to be materially misstated, even though, in our judgment, such uncorrected misstatements are immaterial to the financial statements under audit. The attached schedule summarizes material misstatements detected as a result of audit procedures that were corrected by management.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated July 10, 2024.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the governmental unit's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the Budgetary Comparison Schedule of the General Fund, Schedule of District's Contributions to the TFFR and NDPERS Retirement Plans, Schedule of District's Proportionate Share of Net Pension Liability, Schedule of District's Contributions to the NDPERS OPEB Plan, and Schedule of District's Proportionate Share of Net OPEB Liability, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the schedule of expenditures of federal awards, which accompanies the financial statements but is not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

This information is intended solely for the information and use of Board of Education and management of Killdeer Public School District No. 16 and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,



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

Client: 10149 - Killdeer Public School District No. 16
 Engagement: 10149 - Killdeer Public School District No. 16
 Period Ending: 6/30/2023
 Trial Balance: 2400.01 - GFTB
 Workpaper: 2200.03 - Passed Journal Entries Report
 Fund Level: All
 Index: All

| Account | Description | W/P Ref | Debit | Credit |
|---|--|---------|------------------|------------------|
| Proposed Journal Entries | | | | |
| Proposed Journal Entries JE # 22 | | | | |
| | To pass on accruing compensated absences | 5202.00 | | |
| 08 000 000 000 1000 110 | Salaries | | 14,538.78 | |
| 08 770 | Unrestricted Net Position | | 10,870.00 | |
| 08 551 | Compensated Absences | | | 25,408.78 |
| Total | | | <u>25,408.78</u> | <u>25,408.78</u> |
| | Total Proposed Journal Entries | | <u>25,408.78</u> | <u>25,408.78</u> |
| | Total All Journal Entries | | <u>25,408.78</u> | <u>25,408.78</u> |

B. Consider proposal for financial audit for fiscal year 2023-2024

July 22, 2024

To the School Board and Management
Killdeer Public School District No. 16
Killdeer, North Dakota

We are pleased to confirm our understanding of the services we are to provide for Killdeer Public School District No. 16 for the year ended June 30, 2024.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, and the disclosures, which collectively comprise the basic financial statements of Killdeer Public School District No. 16 as of and for the year ended June 30, 2024. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Killdeer Public School District No. 16's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to Killdeer Public School District No. 16's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient appropriate evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of your accounting records of Killdeer Public School District No. 16 and other procedures we consider necessary to

enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

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

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

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

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

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

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

Audit Procedures—Internal Control

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

management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures—Compliance

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

Responsibilities of Management for the Financial Statements

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

Management is responsible for making drafts of financial statements, all financial records, and related information available to us; for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers); and for the evaluation of whether there are any conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for the 12 months after the financial statements date or shortly thereafter (for example, within an additional three months if currently known). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by GAAS and *Government Auditing Standards*.

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

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

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

Other Services

We will perform the following nonaudit services:

- 1) Proposition of journal entries necessary to present the financial statements in accordance with accounting principles generally accepted in the United States of America.
- 2) Assistance in preparing your financial statements, schedule of expenditures federal awards, and related notes of Killdeer Public School District No. 16 in accordance with accounting principles generally accepted in the United States of America and the Uniform Guidance based on information provided by you.
- 3) Assistance with preparation of the data collection form.
- 4) Assistance with preparing the depreciation schedule, using capital asset lives and methods provided by Killdeer Public School District No. 16.
- 5) Assistance with presentation of GASB 87 (Leases) and GASB 96 (SPITA), if necessary
- 6) Assistance with bank reconciliation entries as necessary

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

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

Engagement Administration, Fees, and Other

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

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

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

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

Matt Laughlin is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. We expect to begin our audit on approximately November 18, 2024 and to issue our reports no later than March 31, 2025.

Our fee for these services will be as follows:

| | |
|------------------------------|---------------------------|
| Financial Statement Audit | \$18,250 |
| Nonaudit Services | \$185 - \$195 / hour |
| Single Audit (if applicable) | \$5,000 per major program |

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

Reporting

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

If circumstances occur related to the condition of your records, the availability of sufficient and appropriate audit evidence, the ability of your personnel to provide the requested records and audit support in a timely manner, or the existence of a significant risk of material misstatement of the financial statements caused by error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgment prevent us from completing the audit or forming an opinion on the financial statements, we retain the right to take any course of action permitted by professional standards, including declining to express an opinion or issue a report, or withdrawing from the engagement. If your engagement is terminated, you will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenditures through the date of termination.

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

We appreciate the opportunity to be of service to [Name of Governmental Unit] and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the attached copy and return it to us.

Very truly yours,



Brady Martz & Associates, PC

RESPONSE:

This letter correctly sets forth the understanding of [Name of Governmental Unit] .

Management signature: _____

Title: _____

Date: _____

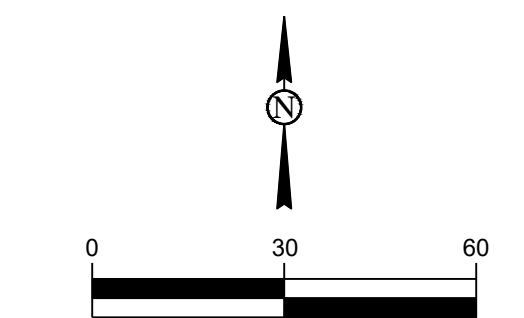
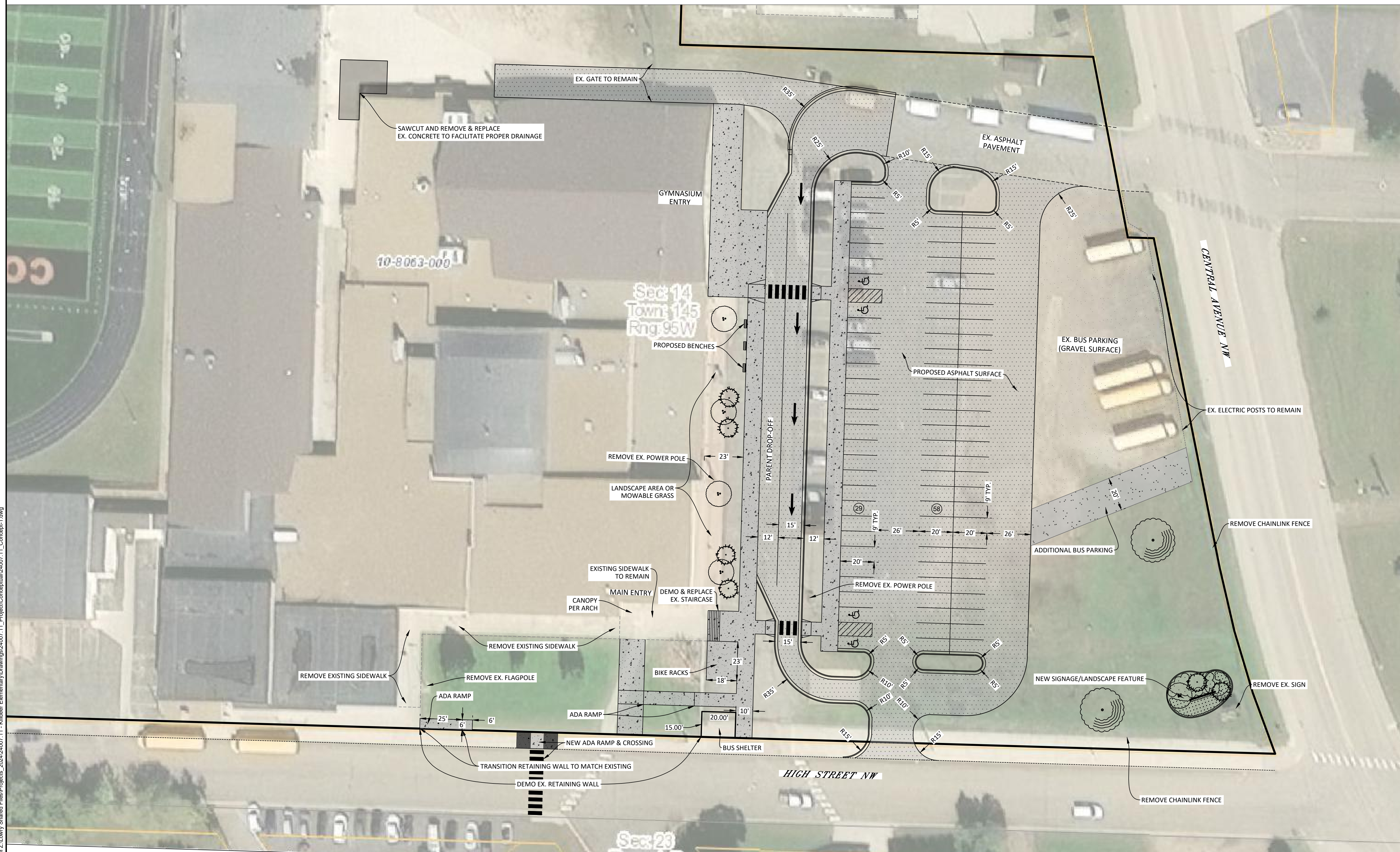
Governance signature: _____

Title: _____

Date: _____

C. Elementary Main Entrance / ADA / Parking Lot Improvements

07/23/24 08:54:25AM Z:\Lowry Shared Files\Projects_2024\24007_11 - Killeen Elementary\Drawings\24007_11_Concept\1.dwg



LOWRY
ENGINEERING
5306 51ST AVENUE SOUTH, SUITE A
FARGO, NORTH DAKOTA 58104
L.E.# 24007.11

Killdeer Elementary School Improvements

101 High Street NW

Killdeer, ND 58640

Opinion of Probable Cost - 08/08/24

Lowry Engineering

5306 51st Ave S, Suite A

Fargo, ND 58104

PH: 701.235.0199

GENERAL WORK ITEMS

| <u>No.</u> | <u>Bid Item</u> | <u>Quantity</u> | <u>Unit</u> | <u>Unit Price</u> | <u>Total</u> |
|--------------|-----------------|-----------------|-------------|-------------------|---------------------|
| 1 | Mobilization | 1 | LS | \$ 25,000.00 | \$ 25,000.00 |
| 2 | Traffic Control | 1 | LS | \$ 5,000.00 | \$ 5,000.00 |
| TOTAL | | | | | \$ 30,000.00 |

DEMOLITION ITEMS

| <u>No.</u> | <u>Bid Item</u> | <u>Quantity</u> | <u>Unit</u> | <u>Unit Price</u> | <u>Total</u> |
|--------------|--|-----------------|-------------|-------------------|---------------------|
| 3 | Saw Cut and Remove Ex. Asphalt Pavement | 5,226 | SY | \$ 10.00 | \$ 52,260.00 |
| 4 | Saw Cut and Remove Ex. Concrete Pavement | 1,100 | SY | \$ 15.00 | \$ 16,500.00 |
| 5 | Saw Cut and Remove Ex. Concrete Stairs | 1 | LS | \$ 5,000.00 | \$ 5,000.00 |
| 6 | Saw Cut and Remove Ex. Curb & Gutter | 275 | LF | \$ 10.00 | \$ 2,750.00 |
| 7 | Remove Ex. Retaining Wall | 405 | LF | \$ 10.00 | \$ 4,050.00 |
| 8 | Remove Ex. Landscape Rock | 200 | SY | \$ 7.50 | \$ 1,500.00 |
| 9 | Remove Ex. Fence | 600 | LF | \$ 10.00 | \$ 6,000.00 |
| 10 | Remove Ex. Gate | 1 | LS | \$ 1,000.00 | \$ 1,000.00 |
| 11 | Remove Ex. Power Pole | 2 | EA | \$ 2,500.00 | \$ 5,000.00 |
| 12 | Remove Ex. Flagpole | 1 | EA | \$ 1,000.00 | \$ 1,000.00 |
| TOTAL | | | | | \$ 95,060.00 |

ROADWAY ITEMS

| <u>No.</u> | <u>Bid Item</u> | <u>Quantity</u> | <u>Unit</u> | <u>Unit Price</u> | <u>Total</u> |
|--------------|---|-----------------|-------------|-------------------|----------------------|
| 13 | Subgrade Preparation | 5,705 | SY | \$ 2.00 | \$ 11,410.00 |
| 14 | Geotextile Fabric - NDDOT Type R1 | 5,705 | SY | \$ 4.00 | \$ 22,820.00 |
| 15 | Gravel - NDDOT CL 5 or Crushed Concrete | 1,026 | CY | \$ 60.00 | \$ 61,560.00 |
| 16 | Hot Bituminous Pavement - 5" Assumed | 5,279 | SY | \$ 35.00 | \$ 184,765.00 |
| 17 | Curb & Gutter - Mountable Style | 87 | LF | \$ 30.00 | \$ 2,610.00 |
| 18 | Curb & Gutter - Highback Style | 983 | LF | \$ 30.00 | \$ 29,490.00 |
| 19 | Thickened Edge Sidewalk | 497 | LF | \$ 15.00 | \$ 7,455.00 |
| 20 | Concrete Flatwork - 4" | 1,346 | SY | \$ 80.00 | \$ 107,680.00 |
| 21 | Concrete Flatwork - 6" | 82 | SY | \$ 110.00 | \$ 9,020.00 |
| 22 | ADA Dome Panels | 72 | SF | \$ 65.00 | \$ 4,680.00 |
| 23 | ADA Sign | 4 | EA | \$ 500.00 | \$ 2,000.00 |
| 24 | Pavement Markings - Arrows | 4 | EA | \$ 500.00 | \$ 2,000.00 |
| 25 | Pavement Markings - ADA Symbol | 4 | EA | \$ 500.00 | \$ 2,000.00 |
| 26 | Pavement Markings - Painted 4" Line | 2,366 | LF | \$ 5.00 | \$ 11,830.00 |
| 27 | Pavement Markings - Painted 2' Crosswalk Line | 152 | LF | \$ 70.00 | \$ 10,640.00 |
| TOTAL | | | | | \$ 469,960.00 |

STORM SEWER ITEMS

| <u>No.</u> | <u>Bid Item</u> | <u>Quantity</u> | <u>Unit</u> | <u>Unit Price</u> | <u>Total</u> |
|--------------|-----------------------------------|-----------------|-------------|-------------------|----------------------|
| 28 | Storm Sewer - 18" Assumed | 1,000 | LF | \$ 100.00 | \$ 100,000.00 |
| 29 | Storm Sewer - 48" Manhole / Inlet | 5 | EA | \$ 7,500.00 | \$ 37,500.00 |
| 30 | Connect to Existing Storm Sewer | 1 | LS | \$ 5,000.00 | \$ 5,000.00 |
| 31 | Rain Leader Connections | 1 | LS | \$ 20,000.00 | \$ 20,000.00 |
| TOTAL | | | | | \$ 162,500.00 |

EROSION & SEDIMENT CONTROL, LANDSCAPING, AND MISC. SITE ITEMS

| <u>No.</u> | <u>Bid Item</u> | <u>Quantity</u> | <u>Unit</u> | <u>Unit Price</u> | <u>Total</u> |
|--------------|---|-----------------|-------------|-------------------|----------------------|
| 32 | Erosion and Sediment Control | 1 | LS | \$ 20,000.00 | \$ 20,000.00 |
| 33 | New Signage / Landscape Features / Benches / Bike Racks / Railing | 1 | LS | \$ 100,000.00 | \$ 100,000.00 |
| TOTAL | | | | | \$ 120,000.00 |

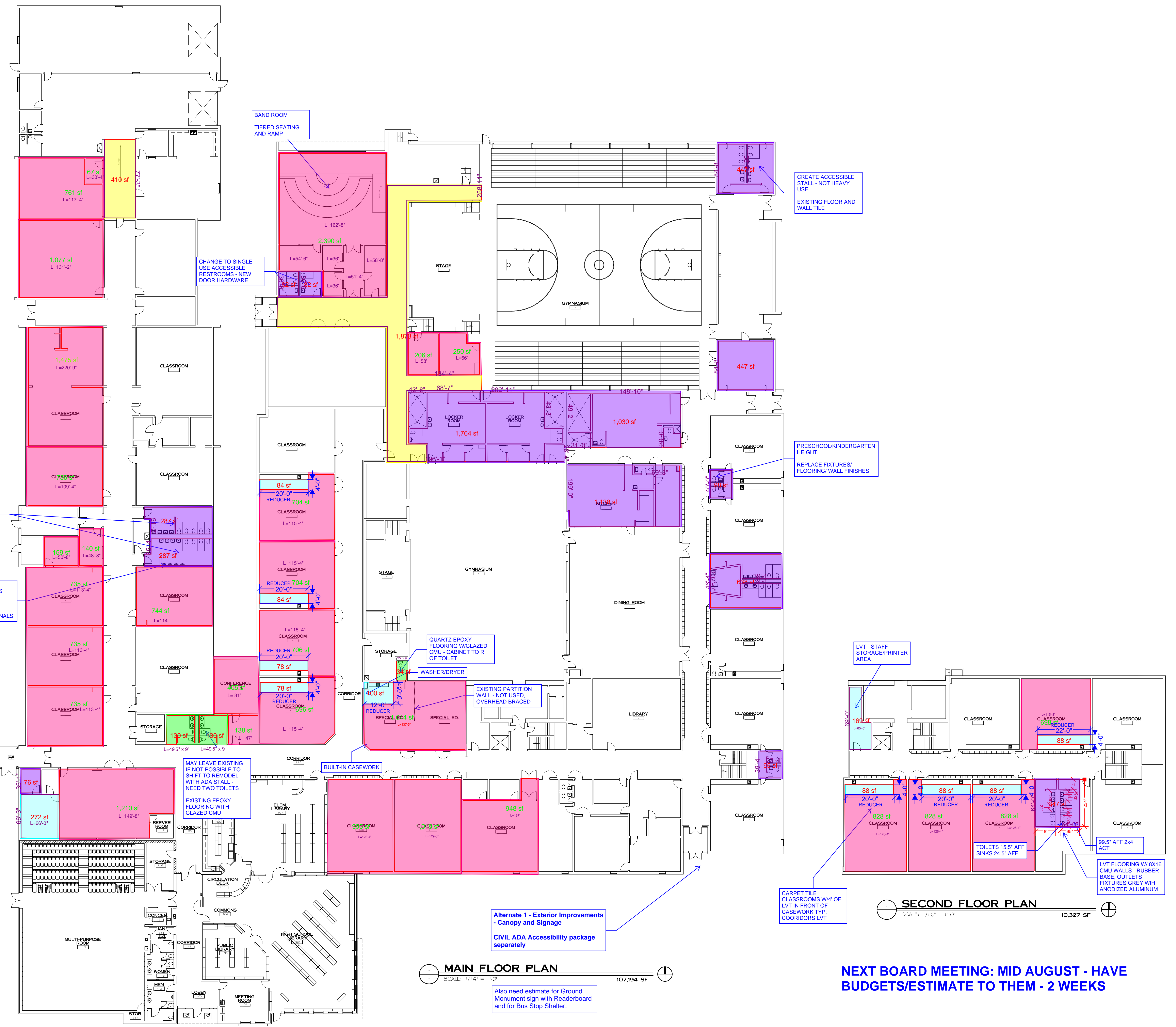
SUBTOTAL: \$ 877,520.00

Contingencies 15.00% \$ 131,628.00

GRAND TOTAL: \$ 1,009,148.00

| | FLOOR SQUARE FOOTAGE | LINEAR FEET |
|---|----------------------|--|
| EXISTING BROADLOOM CARPET AND CARPET BASE | 21,961 SF | 3,454'-6" |
| NEW CARPET TILE AND RESILIENT BASE | 2,283 SF | 1,461'-1" |
| EXISTING VCT TILE - ASBESTOS | 6,818 SF | 2,032'-10" (2,032'-10" x 9' (approx. ceiling height) = 18,295.5 SF) |
| NEW LVT OVER EXISTING VCT | 294 SF | 123'-10" (123'-10" x 9' (approx. ceiling height) = 1,114.5 SF) |
| EXISTING FLOOR TILE AND GLAZED CMU | 1,217 SF | 135'-3" 191' (REDUCER / TRANSITION) |
| NEW FLOOR AND WALL TILE | | |
| EXISTING QUARTZ EPOXY AND GLAZED CMU | | |
| NEW FLOOR AND WALL TILE | | |
| EXISTING VCT TILE | | |
| NEW LVT | | |

square footages - and linear feet per category



MAIN FLOOR PLAN
SCALE: 1/16" = 1'-0"
107,194 SF

SECOND FLOOR PLAN
SCALE: 1/16" = 1'-0"
10,327 SF

NEXT BOARD MEETING: MID AUGUST - HAVE BUDGETS/ESTIMATE TO THEM - 2 WEEKS

**KILLDEER PUBLIC SCHOOL
EXISTING PLANS
KILLDEER, NORTH DAKOTA**

| |
|----------------|
| DRAWN BY: EG |
| REVISIONS: |
| DATE: 01-23-15 |
| PROJECT NO: |
| SHEET TITLE: |
| EXISTING PLANS |
| SHEET: |

D. Consider Additional August Bills

Detail Check Register

Posted; Batch Description CKS 8.13.24-0001; Fund Number 01, 03, 04

Checking Account: 1

Fund 01

| Check Number: | Check Type: | Check Date: | Vendor: | | Check Total: |
|-----------------------|---------------------|------------------|---|--------------------------------|----------------------|
| <u>Invoice Number</u> | <u>Invoice Date</u> | <u>PO Number</u> | <u>Detail Description</u> | <u>Chart of Account Number</u> | <u>Detail Amount</u> |
| 46819 | Check | 08/13/2024 | CONSOLTEL | CONSOLIDATED TELECOM INC | 1,337.87 |
| 20240813 | 08/13/2024 | POELEM-02556 | JUNE 2024 PHONE BILL | 01 000 000 000 2600 531 | 1,337.87 |
| 46820 | Check | 08/13/2024 | DAKOCOMM | DAKOTA COMMERCIAL RUGS | 106.75 |
| 5749 | 08/13/2024 | POELEM-02551 | MOPS-HS | 01 000 000 000 2600 435 | 44.00 |
| 5749 | 08/13/2024 | POELEM-02551 | MOPS-ELEM | 01 000 000 000 2600 435 | 62.75 |
| 46821 | Check | 08/13/2024 | DUNNCO | DUNN COUNTY AUDITOR | 4,580.00 |
| 20240813 | 08/13/2024 | ELEM-02085 | NDPERS closure costs for Halliday School | 01 000 1990 | 4,580.00 |
| 46822 | Check | 08/13/2024 | EDUTECH | EDUTECH | 20.00 |
| 8271 | 08/13/2024 | POELEM-02553 | NEW ADMIN TRAINING-B.WILZ | 01 000 000 140 2410 810 | 20.00 |
| 46823 | Check | 08/13/2024 | FUINS | FARMERS UNION INSURANCE | 24,707.00 |
| 5751815 | 08/13/2024 | POELEM-02547 | BA1040-24 ADDED 2020 EXPRESS VAN, 2019 Y | 01 000 000 000 2700 520 | 101.00 |
| 5785735 | 08/13/2024 | POELEM-02549 | NDIRF RENEWAL MEMORANDUM FOR 24-25 POLIC | 01 000 000 000 2500 521 | 6,015.00 |
| 5785735 | 08/13/2024 | POELEM-02549 | NDIRF RENEWAL MEMORANDUM FOR 24-25 POLIC | 01 000 000 000 2500 522 | 5,169.00 |
| 5785735 | 08/13/2024 | POELEM-02549 | NDIRF RENEWAL MEMORANDUM FOR 24-25 POLIC | 01 000 000 000 2700 520 | 13,422.00 |
| 46824 | Check | 08/13/2024 | HUDL | HUDL | 9,200.00 |
| H00088557 | 08/13/2024 | ELEM-02080 | HUDL 24-25 | 01 000 000 420 3400 890 | 9,200.00 |
| 46825 | Check | 08/13/2024 | MDU | MONTANA DAKOTA UTILITIES CO. | 24,037.36 |
| 20240813 | 08/13/2024 | POELEM-02559 | ELEC ATHLETIC FIELD | 01 000 000 000 2600 621 | 105.80 |
| 20240813 | 08/13/2024 | POELEM-02559 | ELEC PORTABLES | 01 000 000 000 2600 621 | 406.02 |
| 20240813 | 08/13/2024 | POELEM-02559 | ELEC HEATER PLUGINS | 01 000 000 000 2600 621 | 16.92 |
| 20240813 | 08/13/2024 | POELEM-02559 | ELEC 101 HIGH ST NW | 01 000 000 000 2600 621 | 8,888.00 |
| 20240813 | 08/13/2024 | POELEM-02559 | ELEC 1415 HIG ST NW | 01 000 000 000 2600 621 | 11,193.48 |
| 20240813 | 08/13/2024 | POELEM-02559 | GAS 1415 HIGH ST NW | 01 000 000 000 2600 622 | 2,946.55 |
| 20240813 | 08/13/2024 | POELEM-02559 | GAS 101 HIGH ST NW | 01 000 000 000 2600 622 | 303.74 |
| 20240813 | 08/13/2024 | POELEM-02559 | GAS 1415 HIGH ST NW (GEN) | 01 000 000 000 2600 622 | 176.85 |
| 46826 | Check | 08/13/2024 | NEURBRAN | BRANDEE NEUROHR | 220.00 |
| 20240813 | 08/13/2024 | ELEM-02084 | DOT Physical for Bus Driving | 01 000 000 000 2700 390 | 220.00 |

Detail Check Register

Posted; Batch Description CKS 8.13.24-0001; Fund Number 01, 03, 04

Checking Account: 1

Fund 01

| Check Number | Check Type | Check Date | Vendor | | Check Total |
|-----------------------|---------------------|------------------|--|--------------------------------|----------------------|
| <u>Invoice Number</u> | <u>Invoice Date</u> | <u>PO Number</u> | <u>Detail Description</u> | <u>Chart of Account Number</u> | <u>Detail Amount</u> |
| 46827 | Check | 08/13/2024 | NUVENTO | NUVENTO | 160.50 |
| NUV_221369 | 08/13/2024 | POELEM-02554 | EDUHEALTH VER 3-AUG 2024 | 01 000 000 200 2835 810 | 160.50 |
| 46828 | Check | 08/13/2024 | PFM | PFM FINANCIAL ADVISORS, LLC | 2,500.00 |
| 130801 | 08/13/2024 | POELEM-02564 | DEFEASANCE ANALYSIS | 04 000 000 000 6100 330 | 2,500.00 |
| 46829 | Check | 08/13/2024 | PRAIRIEAU | PRAIRIE AUTO PARTS | 1,325.39 |
| 20240813 | 08/13/2024 | POELEM-02560 | FHP POWERATED BELT | 01 000 000 000 2600 611 | 20.01 |
| 20240813 | 08/13/2024 | POELEM-02560 | REPEL WIPER BLADES | 01 000 000 000 2700 673 | 167.04 |
| 20240813 | 08/13/2024 | POELEM-02560 | TRAILER CABLES IN BUSES | 01 000 000 000 2700 673 | 299.00 |
| 20240813 | 08/13/2024 | POELEM-02560 | 18MO WTY BAT | 01 000 000 000 2700 673 | 328.64 |
| 20240813 | 08/13/2024 | POELEM-02560 | BLUE TO RED STEP DOWN ALL BUSES | 01 000 000 000 2700 673 | 58.90 |
| 20240813 | 08/13/2024 | POELEM-02560 | FUEL FILTER STOCK ALL BUSES | 01 000 000 000 2700 673 | 451.80 |
| 46830 | Check | 08/13/2024 | SIMMJEF | JEFF SIMMONS | 259.00 |
| 20240813 | 08/13/2024 | POELEM-02548 | REIMBURSE FOR HAMPTON INN STAY - BISMARC | 01 000 000 000 2321 580 | 259.00 |
| 46831 | Check | 08/13/2024 | TEACHINNO | TEACHER INNOVATIONS, INC | 504.00 |
| 956764 | 08/13/2024 | ELEM-02088 | On Line lesson planning | 01 000 000 120 1000 611 | 504.00 |
| 46832 | Check | 08/13/2024 | TMS | TIME MANAGEMENT SYSTEMS INC | 99.52 |
| 315075 | 08/13/2024 | POELEM-02555 | ATTENDANCE CONTRACT FOR JULY 2024 | 01 000 000 000 2500 430 | 99.52 |
| 46833 | Check | 08/13/2024 | WERCCENTER | WERC CENTER | 2,000.00 |
| 126 | 08/13/2024 | POELEM-02563 | 2024-25 MEMBERSHIP DUES | 01 000 000 000 2210 430 | 2,000.00 |
| 46834 | Check | 08/13/2024 | WESTCHOICE | WESTERN CHOICE COOPERATIVE | 4,570.87 |
| 20240813 | 08/13/2024 | POELEM-02557 | SANDING BLOCKS, LL VALVE STRAIGHT, FAUCE | 01 000 000 000 2600 611 | 288.67 |
| 20240813 | 08/13/2024 | POELEM-02557 | MAINT GAS | 01 000 000 000 2600 626 | 53.36 |
| 20240813 | 08/13/2024 | POELEM-02557 | DIESEL | 01 000 000 000 2700 627 | 322.14 |
| 20240813 | 08/13/2024 | POELEM-02557 | BOLTS FOR FDB SLIDE EQUIPMENT | 01 000 000 420 3400 890 | 2.37 |
| 20240813 | 08/13/2024 | POELEM-02557 | NEW DISHWASHER INSTALL SUPPLIES | 03 000 000 000 4220 435 | 38.47 |
| 20240813-0001 | 08/13/2024 | POELEM-02558 | TRANSPORTATION GAS | 01 000 000 000 2700 626 | 26.84 |
| 20240813-0001 | 08/13/2024 | POELEM-02558 | DIESEL | 01 000 000 000 2700 627 | 960.62 |
| 20240813-0001 | 08/13/2024 | POELEM-02558 | TIRES FOR BUSES 409,418 | 01 000 000 000 2700 672 | 2,878.40 |

Detail Check Register

Posted; Batch Description CKS 8.13.24-0001; Fund Number 01, 03, 04

Checking Account: 1

Fund 01

*Denotes Expensed Invoice Item

Checking Account ID: 1

Total without Voids: 75,628.26

E. Act on Pledge of Securities

Pledged By Location

08/05/2024
8:18:27AM

FIRST INTL. BANK & TRUST - FARGO, ND

FROM 06/01/2024 TO 06/30/2024

| Code Receipt# | FAS 115 | CUSIP Trade # | Description Maturity | Prerefund | Pool/Type Coupon | Moody S&P | Original Face Pledged Percent | Pledged Original Face | Pledged Par Value | Pledged Book Value | Pledged Market Value |
|-------------------------------------|---------|------------------|---|-----------|---------------------|--------------|----------------------------------|--------------------------|----------------------|-----------------------|-------------------------|
| KILLDEER PUBLIC SCHOOL (KPSC) | | | | | | | | | | | |
| BND | SALE | 077149MN9 116 | BEEVILLE TEX INDPT SCH DIST 08/15/2033 | | 4.000 | | 755,000.00 100.00% | 755,000.00 | 755,000.00 | 774,084.17 | 756,223.10 |
| TOTAL KILLDEER PUBLIC SCHOOL (KPSC) | | | | | | | | 755,000.00 | 755,000.00 | 774,084.17 | 756,223.10 |

Mortgage-backed securities display the expected maturity date (stated maturity date + days delay).
The information contained herein, while believed to be reliable, is not guaranteed.



July 30, 2024

Killdeer Public School District
Rhonda Zastoupil
PO Box 579
Killdeer, ND 58640

Rhonda:

This letter is to certify that at a meeting of the Bravera Bank Board of Directors on July 24, 2024 the pledge of securities to Killdeer Public School District was approved.

The approval of the pledged securities will be reflected in the July 24, 2024 minutes of the Board of Directors. The following information was reviewed as of June 30, 2024.

| | |
|--------------------------|--------------|
| Deposits | \$14,299,436 |
| Required Pledges | \$15,439,238 |
| Par Value Pledged | \$25,796,963 |
| Market Value as of March | \$24,554,211 |

The "Required Pledges" above has been adjusted to reflect an additional \$250,000 of FDIC coverage for interest bearing demand accounts. If you have any questions, please contact me at 701-483-3241.

Sincerely,

Rhonda Maher
Finance Support
Bravera Bank
220 1st Avenue West
Dickinson, ND 58601
701-483-3241
rmaher@bravera.bank



INTEGRITY
DISCIPLINE
DILIGENCE
TRUST
AGILITY

July 19, 2024

Rhonda Zastoupil, Bus. Mgr.
Killdeer Public School
P.O. Box 579
Killdeer, ND 58640-0579

Dear Rhonda:

At their monthly meeting held on July 18, 2024, the Board of Directors of The Union Bank approved the following pledges to cover deposits of the Killdeer Public School.

| <u>Cusip #</u> | <u>Mat. Date</u> | <u>Amount</u> |
|----------------|------------------|---------------------|
| 100110FJ9 | 8/15/33 | \$280,000.00 |
| 236835QC1 | 11/1/33 | \$150,000.00 |
| 30747NFC3 | 5/1/35 | \$150,000.00 |
| 904427DL2 | 5/1/32 | \$ 50,000.00 |
| Total | | \$630,000.00 |

Please note that all demand deposit accounts have up to \$250,000 in FDIC insurance. In addition, up to \$250,000 in the aggregate for all time and savings deposits are also FDIC insured under the FDIC Deposit Insurance Regulation 330.14 - public unit accounts.

On July 1, 2024, the demand deposit balance was \$0.00 and the certificate of deposit/savings balance was \$395,246.83.

Sincerely,

Wade Elder
Chief Executive Officer

WEE/lmn



110 DAKOTA AVENUE • PO Box 309 • WILTON, ND 58579-0309
[PHONE] 701.734.6316 • [FAX] 701.734.6502
WWW.THEUNIONBANK.COM



F. Consider Ancillary Staff Handbook

KILLDEER PUBLIC SCHOOL
ANCILLARY HANDBOOK



JULY 2024

EMPLOYMENT INFORMATION

The Ancillary Handbook serves as your guide to employment practices with the Killdeer School District. However, it is not all inclusive of the district's policies as set forth by the Killdeer School Board.

This ancillary handbook is not considered to be a contract with ancillary employees. By state statute the School Board is under no legal obligation to meet with ancillary staff to review the handbook or to discuss salary and employment issues in an open forum. The handbook review process currently being followed is being done voluntarily by the School Board so that ancillary employees have input regarding the information put into the handbook. It should not be interpreted to mean that this is a negotiable process and should be understood that the School Board has the right to change the terms of this handbook at any time.

The Killdeer School District considers its ancillary employees vital to the smooth functioning of the school system. All employees of the district should work together as partners to provide the best possible learning environment for the children and youth of the district.

Your immediate supervisor(s) is interested in your success. Please consult them concerning any questions you may have about your position, school policies, and practices, or employment benefits.

A period of 15 minutes in the morning and 15 minutes in the afternoon (or maximum of 30 minutes per day) is allowed for rest, relaxation, coffee breaks, etc., within the school for personnel working 5 consecutive hours or more.

Form the habit of getting to work on time. Promptness is one of the factors taken into consideration in evaluating your performance.

EQUAL EMPLOYMENT OPPORTUNITY

It shall be the policy of the Killdeer Public School District not to discriminate against any individual with respect to his/her compensation, terms, conditions, or privileges of employment, because of such individual's race, color, religion, sex, parental status, national origin, age, disability, genetic information, political affiliation, military service, or other non-merit-based factors.

DRUG FREE WORKPLACE

The Killdeer School District intends to maintain a drug-free workplace. The unlawful manufacture, distribution, dispensing, possession or use of a controlled substance is prohibited in any building belonging to or used by the Killdeer School District or on the grounds of any such building or on any property or in any vehicle belonging to the Killdeer School District or at any school-related activity. See Appendix E.

TOBACCO FREE

The Killdeer Public School Board is dedicated to providing a healthy environment for staff, students, and its citizens. Because the use of tobacco is a highly addictive habit usually begun in the adolescent and teen years, the most effective means toward achieving a tobacco-free generation by the end of this century will be prevention of tobacco use by youth through education, positive adult role models, and aggressive action to limit and confine available

tobacco areas. Smoking and the use of tobacco products shall be prohibited in all district buildings and school property including district-owned vehicles. Refer to Policy ABBA.

SUBSTANCE ABUSE

The Killdeer Public School District recognizes chemical dependency as a treatable illness. The purpose of this policy is to assure that any employee having this illness will receive careful consideration and an offer of treatment presently extended to employees with other types of illness. Employees with the illness of chemical dependency shall qualify for the same employee benefits, which are provided for other medically certified illnesses. A realistic acceptance of this illness should encourage employees to take advantage of available treatment when needed.

The Killdeer Public School District is concerned about the effects which harmful chemical involvement has on the employee's job performance and personal life. For the purpose of this policy, harmful involvement occurs when an employee's consumption of mood altering chemicals interferes with the employee's performance. See Appendix E.

SEXUAL HARASSMENT

The district's Sexual Harassment Policy is shown as Appendix B.

PAYROLL PERIODS

All ancillary employees shall be paid on the 10th and 25th of each month provided that they work during the corresponding pay periods. If the 10th or 25th falls on a weekend or school holiday, payday will be on the previous working day.

IN-DISTRICT MEETINGS AND IN-SERVICE

All hourly employees who attend a mandatory meeting shall be paid for their time in attendance. Employees will not be paid for attending optional meetings.

EMPLOYEE RECORDS

Please notify the business office promptly of any change of name, address, telephone number, marital status, or number of dependents, so that employee records can be kept current.

FRINGE BENEFITS ELIGIBILITY [Policy DCAB-BR-2](#)

Ancillary employees are eligible to receive fringe benefits (sick leave, retirement, health insurance) when they are hired in a position requiring a minimum of 30 hours per week. They are also eligible to participate in the Section 125 plan if they work a minimum of 30 hours a week.

SECTION 125 PLAN

Employees who are eligible for fringe benefits have the option of enrolling in the district's Section 125 Plan. The three components of this plan are:

1. Insurance Premium Conversion
2. Health Flexible Spending Account (FSA)
3. Dependent Care Flexible Spending Account (FSA)

INTRODUCTORY PERIOD OF EMPLOYMENT

Each newly hired ancillary employee will be on probation for a period of forty (40) working days. The immediate supervisor(s) will make a written determination during this designated period as to continued employment. The Superintendent may waive the probation period for staff who have previous work experience in the district. All new employees hired must undergo a background check prior to being employed in the district.

EVALUATION POLICY

A newly hired employee will be evaluated twice the first year. The first evaluation will be done after completion of the introductory period. All other employees will be evaluated once each year by their immediate supervisor/building principal. Each employee will be given a copy of their evaluation with a copy being placed in their personnel file in the Business Office. This file in the Business Office will be subject to the Open Records Law.

EMPLOYMENT TERMINATION

1. The employment of any ancillary employee may be terminated at the will of the employee provided an advance notice of two (2) weeks is given to the school district.
2. Employment of any ancillary employee may be terminated at the will of the Killdeer Public School District. In the event the school district exercises this right of termination, the decision will be made by the District Superintendent.
3. In the event it becomes necessary to terminate any ancillary employee without giving the usual two-(2) week notice, such employment may be terminated without any notice to the employee upon action by the superintendent of school.
4. If any ancillary position is eliminated within a department, the following action will take place. A determination will need to be made as to which position will be eliminated. Once that position has been determined, the remaining employees in the department will be assigned by the supervisor of that department. Assignment of positions needs to be done so that the department can function as efficiently as possible.
5. Any ancillary employee leaving the employment of the school district will receive payment for all days worked and all unused vacation days if applicable. Upon leaving the District the employee will not be paid out any unused sick leave. A day is defined as average hours worked per day.

WORKER'S COMPENSATION

Any employee who is injured in the line of duty shall receive such compensation and expenses as are prescribed by the Worker's Compensation Laws of North Dakota. The school district will pay the difference between Worker's Compensation received and the employee's regular rate of pay to the extent of the employee's earned accrual of sick leave and/or vacation pay. A Worker's Compensation claim will not be processed by the district until the injured employee has completed the appropriate forms, verified by the employee's administrative supervisor and submitted to the Business Manager's Office. The First Report of Injury (FROI) form can be found

on the WSI website or the following link:

<https://www.workforcesafety.com/sites/www/files/documents/Forms/FROI%20-%20CLAIMS.pdf>

ANCILLARY PAY SCHEDULE

Ancillary staff wages are determined by the Ancillary Staff Categories & Wage Scale. This wage scale is updated and approved annually by the school board.

Miscellaneous pay rates (i.e. substitutes, training, resource room, summer school, activity bus drivers etc.) are listed in Appendix F.

All ancillary employees work agreements shall be based on an hourly rate.

SUBSTITUTE

All ancillary employees shall report to their immediate supervisor as soon as it is known that they will not be able to work due to illness or for any other reason. The supervisor will contact and notify the substitute when one should be required. The pay for a substitute will be based on the approved Ancillary Staff Categories and Wage Scale 2024-2025 for any substitute not holding a valid North Dakota Teachers License or Substitute License. Substitutes who hold a valid North Dakota Teachers License or Substitute License shall be paid daily substitute teacher rates. (Effective 1-1-24 per Board action 1-10-24) The district will pay the salary on the 10th and 25th of each month. An employee that substitutes in a different department will get their current rate of pay.

HIRING GUIDELINES

The Superintendent or Designee will be responsible for screening applications, interviewing, and hiring the employee. Any current employee that wishes to be considered for an ancillary position that may become open during the summer can submit a letter of interest for that position. Position openings within the district shall be posted on the district website.

TRANSFER GUIDELINES

Employees asked by the District to move to a new position will not be penalized in seniority status.

NEPOTISM

Guidelines for Nepotism will be set in accordance with the School Board policy [DBAA – Recruitment, Hiring, and Background Checks for New Ancillary Personnel](#).

Ancillary employees are appointed by the Superintendent upon recommendation of principals or immediate supervisors. So long as the positions have been established and the hiring is within budget limitations, no specific action by the Board shall be necessary. No individual shall be hired if the employment would create a direct supervisor-subordinate relationship with an immediate family member who is also an employee. Employees who marry or become members of the same household may continue employment; however, a direct supervisor-subordinate relationship between the employees shall be avoided. "Immediate family" includes: the employees spouse, brother, sister, parents, children, step-children, grandchildren, father-in-law, mother-in-law, brother-in-law, sister-in-law, daughter-in-law, son-in-law, and any member of the employees household.

ANCILLARY LEAVES

| | | LENGTH OF CONTRACT | |
|--|------|--------------------|---------|
| SICK LEAVE | | 12 Month | 9 Month |
| Max per Year for Self and Immediate Family | Days | 10 | 5 |
| Accumulate to | Days | 90 | 30 |
| | | | |
| PERSONAL DAYS | | | |
| *personal days cannot be accumulated | Days | 3 | 3 |
| | | | |
| VACATION (Start of Year) | | | |
| 1-4 Years | Days | 10 | - |
| 5-9 Years | Days | 15 | - |
| 10 or More Years | Days | 20 | - |
| | | | |
| HOLIDAY PAY | | | |
| New Year's Day | | Yes | Yes |
| Good Friday | | Yes | Yes |
| Memorial Day | | Yes | No |
| Independence Day | | Yes | No |
| Labor Day | | Yes | Yes |
| Veteran's Day | | Yes | Yes |
| Thanksgiving Day | | Yes | Yes |
| Christmas Day | | Yes | Yes |
| | | | |
| VIRTUAL LEARNING DAYS | | Yes | Yes |
| | | | |
| SNOW DAYS (NOT FACTORED INTO SCHOOL CALENDAR) | | Yes | No |

ADDITIONAL INFORMATION

SICK LEAVE Employee must work a minimum of 30 hours per week to be eligible. A day is defined as average hours worked per day. Credit cannot exceed eight hours per day. Ancillary staff does not have the option to sell back sick leave.

When the use of sick leave becomes necessary, it will be reported to and approved by the immediate supervisor.

Sick leave may be used for personal illness and medical appointments for themselves or their immediate family (Immediate family will be interpreted to include the employee's: a.)spouse; b.)children, step children, foster children (age 22 and under); c.)spouse's children (age 22 and under); d.) other family members living in the household.). Additional family members may be included upon Superintendent approval.

12 month employees can accumulate 90 days of sick leave and 9 month employees can accumulate up to 30 days of sick leave for the employee or their immediate family (Immediate family will be interpreted to include the employee's: a.)spouse; b.)children, step children, foster children (age 22 and under); c.)spouse's children (age 22 and under); d.)other family members living in the household.). Additional family members may be included upon Superintendent approval.

Sick leave may be used for bereavement days for husband, wife, son, daughter or parents.

| | |
|-----------------------|--|
| PAID TIME OFF | All full-time ancillary personnel will receive three days per year of personal leave which will be non-accumulative. |
| HOLIDAY PAY | An employee must work a minimum of 30 hours per week be to eligible. For those eligible if a holiday falls on a Saturday, the Friday prior will be the holiday, if a holiday falls on a Sunday, the Monday after will be the holiday. |
| VACATION | Available to twelve-month employees who work at least 30 hours per week. A vacation day is equal to the average number of hours an employee works for the year vacation has been earned. Vacation cannot exceed eight hours a day. Approval of time off requests to be at the discretion of the supervisor. Vacation days are not allowed to rollover. Vacation and personal days must be used to meet the 30 hours per week work requirement before any unpaid leave requests will be approved. |
| VIRTUAL LEARNING DAYS | <p>In the event school is cancelled due to weather and the day is considered a virtual learning day (not made up) per Policy ABAC, both full-time and part-time 12-month and 9-month employees that cannot make it in to work will receive three hours of compensation if they were scheduled to work that day.</p> <p>In the event an employee is able to make it to work on a Virtual Learning Day, they will be compensated as normal for hours worked.</p> |
| SNOW DAYS | <p>In the event school is cancelled and is considered a snow day to be made up at a later date, full-time 12 month employees that cannot make it in to work will receive three hours of compensation if they were scheduled to work that day.</p> <p>Full-time 9-month employees do not qualify for snow day pay, as school will be made up at a later date, therefore wages will be made up at that later date.</p> |

In the event an employee is able to make it to work on a Snow Day, they will be compensated as normal for hours worked.

HEALTH INSURANCE

The Killdeer School District will pay the cost of a premium for a single health insurance plan or an equivalent amount for a cash option or an annuity if the employee declines insurance coverage.

MATERNITY LEAVE

Each ancillary employee will be granted maternity leave in accordance with the Family Medical Leave Act. The number of weeks paid will be determined by the number of accumulated weeks of sick leave. All paid maternity leave will be deducted from accumulated sick leave, personal days, or vacation. Maternity leave will be paid according to the average hours worked the previous quarter.

JURY/LEGISLATIVE DUTY

Jury duty or legislative duty is allowed with the employee guaranteed a full daily wage from the Killdeer School District. However, compensation received for jury duty or legislative duty for hours normally employed by the district shall be deducted from the school district payment, except for expenses incurred, or the employee shall refund that compensation to the school district.

PHYSICAL EXAMINATIONS

All district-required physicals are to be administered by designated physicians as directed by the immediate supervisor. New and current employees who must pass a physical examination as a condition of employment shall have the cost of the physical paid by the school district if taken when directed by the supervisor. Should physicals be taken at some other time, the employee may be asked to pay the difference in cost.

DUTY-FREE LUNCH

A minimum of one-half hour duty-free lunch period shall be made available to all ancillary employees working more than a five-hour day.

ANCILLARY PROFESSIONAL TRAINING

When Ancillary Professionals are required to take classes proposed by the school principal or supervisor, outside the school day, they will be reimbursed at their current rate of pay for the time necessary to complete the course.

HANDBOOK REVIEW

The changes made in this handbook during the review done in the summer of 2024 will take effect on July 1, 2024. This ancillary handbook will be reviewed annually by the Killdeer School Board.

APPENDIX A

BUS DRIVER GUIDELINES

1. Pay route drivers a monthly salary based on a 175-day schedule.
2. School district will pay for physicals and driving tests that substitute drivers need to get in order to drive.
3. Meals for drivers will be paid for when we pay for the coaches and students meals. Most of the time when they stop for meals, the coaches and the driver's meals are given to them free for feeding the students. If the drivers do not receive a promotional meal driver's meals will be reimbursed at state rate.
4. Payment for activity trips will begin when they get the bus from the bus barn until they park the bus for the day.
5. Activity trips are subject to all taxes and deductions.
6. Bus drivers that keep their bus at their residence may be eligible for a Plug-In Reimbursement.

APPENDIX B

NONDISCRIMINATION & ANTI-HARASSMENT POLICY

AAC

General Prohibitions

The Killdeer School District is committed to maintaining a learning and working environment free from discrimination and harassment in all employment and educational programs, activities, and facilities. The District prohibits discrimination and harassment based on a student's, parent's, guardian's, or employee's race, color, religion, sex, gender identity, national origin, ancestry, disability, age, or other status protected by law. The District also provides equal access to the Boy Scouts and other designated youth groups, as required by federal law.

It is a violation of this policy for any district student, parent, guardian, employee, or third party to discriminate against or harass another district student or employee based on any status protected by law, if the conduct occurred within the context of an education program or activity, or if the conduct had a continuing effect in the educational setting of a program or activity occurring on or off school district property. The District will not tolerate discrimination or harassment of a district student or employee by a third party. The District also prohibits aiding, abetting, inciting, compelling, or coercing discrimination or harassment; discriminating against or harassing any individual affiliated with another who is protected by this policy and/or law; knowingly making a false discrimination and/or harassment report; and retaliation against individuals who report and/or participate in a discrimination and/or harassment investigation, including instances when a complaint is not substantiated.

The District shall promptly investigate any discrimination, harassment, or retaliation complaint and act on findings as appropriate, or as required by law. Outcomes may include disciplinary measures such as termination of employment or student expulsion in accordance with board policy, law, and, when applicable, the negotiated agreement. Students and employees are expected to fully cooperate in the investigation process. The District will take steps to prevent recurrence of discrimination, harassment, or retaliation and remedy discriminatory effects on the complainant and others, if appropriate.

Definitions

- *Complainant* is the individual filing the complaint. If the complainant is not the victim of the alleged discrimination and/or harassment, the victim must be afforded the same rights as the complainant under this policy and regulations AAC-BR1 or AAC-BR2.
- *Disability* is defined in accordance with NDCC 14-02.4-02 (5).
- *Discrimination* means failure to treat an individual equally due to a protected status.
- *Protected status* is defined in applicable state (NDCC 14-02.4-02 (6)) and federal laws.
- *Employee* is defined in accordance with NDCC 14-02.4-02 (7).
- *Harassment* is a specific type of discrimination based on a protected status. It occurs under the following conditions:
 - a. For employees: When enduring the offensive conduct becomes a condition of continued employment, or the conduct is severe, persistent, and/or pervasive enough to create a work environment that a reasonable individual would consider intimidating, hostile, or abusive.

- b. For students: When the conduct is sufficiently severe, persistent, and/or pervasive so as to limit the student's ability to participate in or benefit from the education program or to create a hostile or abusive education environment.
- *North Dakota Human Rights Act (NDCC ch. 14-02.4)* provides protection from discrimination in the workplace on the basis of race, color, religion, sex national origin, age, the presence of any mental or physical disability, status with regrading to marriage or public assistance, or participation in lawful activity off the employer's premises during nonworking hours which is not in direct conflict with the essential business-related interests of the employer.
- *Section 504 (Section 504 of the Rehabilitation Act of 1973, as amended, 29 U.S.C. § 794)* is a federal law designed to protect the rights of individuals with disabilities in programs and activities that receive federal financial assistance from the U.S. Department of Education.
- *Sexual harassment* is a form of harassment based on sex. It is defined under Title IX as unwelcome sexual advances, requests for sexual favors, and/or other verbal, written, or physical conduct or communication of a sexual nature, that:
 - a. Constitutes *quid pro quo* harassment, meaning submission to such conduct or communication is made a term or condition, either explicitly or implicitly, of the basis for employment decisions or educational decisions or benefits for students (e.g., receiving a grade);
 - b. Is so severe, pervasive, and objectively offensive that it effectively denies a person equal access to the district's education program or activity; or
 - c. Constitutes sexual assault, dating violence, domestic violence, or stalking as those offenses are defined in the Clery Act, 20 U.S.C. § 1092(f) and the Violence Against Women Act, 34 U.S.C. § 12291(a).
- *Sexual harassment* examples include, but are not limited to, the following:
 - a. Sexual or "dirty" jokes;
 - b. Sexual advances;
 - c. Pressure for sexual favors;
 - d. Unwelcome touching, such as patting, pinching, or constant brushing against another's body;
 - e. Displaying or distributing of sexually explicit drawings, pictures, and written materials;
 - f. Graffiti of a sexual nature;
 - g. Sexual gestures;
 - h. Touching oneself sexually or talking about one's sexual activity in front of others;
 - i. Spreading rumors about or rating other's sexual activity or performance;
 - j. Remarks about an individual's sexual orientation; and
 - k. Sexual violence including rape, sexual battery, sexual abuse, and sexual coercion.
- *Title II of the Americans with Disabilities Act* extends the prohibition on discrimination established by Section 504 to all services, programs, and activities of State and local government entities.
- *Title VI* is a federal law that provides protection from discrimination based on race, color, or national origin in employment and employment practices in programs or activities receiving federal financial assistance.

- *Title VII* is a federal law that provides protection from discrimination on the basis of race, color, religion, sex or national origin. Title VII applies to all public school districts with 15 or more employees.
- *Title IX* is a federal law that provides protection from discrimination, based on sex, in education programs or activities that receive federal financial assistance.

Other or different definitions may be set forth in board regulations AAC-BR1 or AAC-BR2.

Complaint Filing Procedure

The Board shall create an informal and formal discrimination and harassment complaint filing procedure in board regulations coded AAC-BR. For Title IX sexual harassment complaints, grievance procedures shall be followed in accordance with federal regulations and board regulation AAC-BR2.

The procedure provides for an impartial investigation free of conflicts of interest and bias. Nothing in this policy or in the discrimination and harassment grievance procedure prevents an individual from pursuing redress available through state and/or federal law.

Confidentiality

An individual wishing to file an anonymous discrimination and/or harassment complaint must be advised that confidentiality may limit the district's ability to fully respond to the complaint and that retaliation is prohibited. The appropriate grievance coordinator (Title IX, 504/Title II, or Nondiscrimination) shall perform a confidentiality analysis to determine when a request for confidentiality cannot be honored due to safety reasons or the district's obligation to maintain a nondiscriminatory educational environment. The complainant must be notified in writing of the confidentiality analysis outcome. A discrimination or harassment investigation report is subject to the open records law after 60 days or when the investigation is complete (whichever comes first), with limited exceptions such as when the record is protected by FERPA.

Complaint Recipients

If any district employee receives a discrimination or harassment complaint, the employee shall promptly forward it to the appropriate grievance coordinator. All district employees must receive training on their reporting duties.

Policy Training and Dissemination

The Board authorizes the Superintendent to develop discrimination and harassment awareness training for students and employees. In addition, the Superintendent shall display this policy and complementary grievance procedures in a prominent place in each district building and publish it in student and employee handbooks.

Grievance Coordinators

Districts must designate at least one employee to be their Title IX Coordinator and authorize such individual(s) to coordinate the district's efforts to comply with its responsibilities under the applicable regulations.

The Title IX Coordinator's responsibilities include overseeing the district's response to Title IX reports and complaints and identifying and addressing any patterns or systemic problems revealed by such reports and complaints. The Title IX Coordinator must have knowledge of the requirements of Title IX, of the district's policies and procedures on sex discrimination and of all

complaints raising Title IX issues throughout the District. To accomplish this, the Title IX Coordinator must be informed of any report or complaint raising Title IX issues, even if the report or complaint was initially filed with another individual or office or if the investigation will be conducted by another individual or office.

The Board designates the Superintendent as the Title IX Coordinator. They may be contacted at: PO Box 579, Killdeer, ND or at 701-764-5877. Districts must notify applicants for employment, students, parents or legal guardians, employees and unions of the name and specified contact information for the designated Title IX Coordinator(s). The notification must also state that inquiries about the application of Title IX and its regulations may be directed to the district's Title IX Coordinator or the Assistant Secretary of Education, or both. Districts must prominently display the Title IX Coordinator(s) contact information on their website if any, and in each handbook it makes available to students, parents or legal guardians, employees and unions.

The 504/Title II Coordinator's responsibilities include overseeing the district's response to disability discrimination reports and complaints. The 504/Title II Coordinator must have knowledge of the requirements of Section 504 and Title II, of the district's policies and procedures on disability discrimination, and of all complaints raising Section 504/Title II issues throughout the District. To accomplish this, the 504/Title II Coordinator must be informed of any report or complaint raising Section 504/Title II issues, even if the report or complaint was initially filed with another individual or office or if the investigation will be conducted by another individual or office. The Board designates the Superintendent as the 504/Title II Coordinator. They may be contacted at: PO Box 579, Killdeer, ND or at 701-764-5877.

The Nondiscrimination Coordinator's core responsibilities include overseeing the district's response to discrimination and harassment reports and complaints that do not include sex or disability under applicable federal laws, but instead the other protected statuses or sex or disability based discrimination under state law. The Board designates the Superintendent, as the Nondiscrimination Coordinator. They may be contacted at: PO Box 579, Killdeer, ND or at 701-764-5877.

Training

The Title IX, 504/Title II, and Nondiscrimination Coordinators, and any other school official responsible for the investigation of discrimination complaints, shall receive training. This training must include:

1. The definition of discrimination, harassment, and retaliation;
2. The handling of complaints under the Discrimination and Harassment Grievance Procedure (AAC-BR1); and
3. The applicability of confidentiality requirements.

In addition, the Title IX Coordinator(s), investigators, decision-makers, and those facilitating an informal resolution process, if applicable, under Title IX shall receive training in a number of areas specified in board regulation AAC-BR2.

Complementary Documents

- AAC-BR1, Discrimination and Harassment Grievance Procedure
- AAC-BR2, Title IX Sexual Harassment Grievance Procedure
- AAC-E1, Filing a State or Federal Discrimination and Harassment Complaint

- AAC-E2, Discrimination and/or Harassment Complaint Confidentiality Assessment
- AAC-E3, Discrimination and/or Harassment Training Requirements for Students and Employees
- AAC-E4, Reasonable Accommodation Request Physician Form
- AAC-E5, Notice of Title IX Sexual Harassment Complaint
- ABBB, Non-Curricular Use of District Property
- DE, Staff Code of Conduct
- FGDB, Student Handbooks

End of Killdeer School District #16 Policy AAC.....Amended: 01/13/21

APPENDIX C

DISCRIMINATION AND HARASSMENT GRIEVANCE PROCEDURE AAC-BR1

The following procedure is designed to resolve discrimination, harassment, and retaliation complaints by and against students, parents, and third parties, as described in board policy, in a prompt and equitable manner. Board policy requires all students and staff to fully cooperate when asked to participate in a discrimination, harassment, or retaliation investigation. The procedure contained in this regulation supersedes the district's policies regarding complaints about personnel and bullying. For Title IX sexual harassment complaints, the procedure set forth in board regulation AAC-BR2, Title IX Sexual Harassment Grievance Procedure, will control and supersede this procedure.

Retaliation Prohibited

The District prohibits retaliation for an individual's participation in and/or initiation of a discrimination and/or harassment complaint investigation, including instances when a complaint is not substantiated. The consequences for violating this prohibition are delineated in board policy AAC, Nondiscrimination and Anti-Harassment Policy.

Complaint Filing Format and Deadlines

A complaint may be filed verbally or in writing and should be filed as soon as possible after the discrimination, harassment, or retaliation allegedly occurred. Delays in filing a complaint may cause difficulties in investigating the complaint.

With Whom Complaints May be Filed

A complaint may be filed with any district employee. District employees are required to report any discrimination or harassment to the appropriate grievance coordinator (Title IX, 504/Title II, or Nondiscrimination) when they knew (e.g., received a complaint, directly observed it) or should have known it was occurring (e.g., overheard students talking about an incident, saw discriminatory or harassing graffiti or vandalism on school property). Failure by a district employee to report under this regulation may result in disciplinary action.

Initiating Complaint Resolution Procedure

After receiving a discrimination and/or harassment complaint or gaining knowledge of potentially discriminatory and/or harassing conduct, the appropriate grievance coordinator shall contact the complainant, determine if an informal or formal investigation is appropriate, and determine if the complainant requests confidentiality. Requests for confidentiality must be handled in accordance with policy AAC.

Prohibition on Meeting with the Accused

At no time during the informal or formal resolution process shall the complainant be required to meet with the accused. If the appropriate grievance coordinator assigned to conduct or oversee the investigation is the accused, the Superintendent, or Board President (if the Superintendent is the accused) shall designate a different individual (which may be a third party) to carry out the accused's responsibilities associated with the investigation.

Third-Party Assistance

A school official responsible for conducting or overseeing discrimination and/or harassment investigations is authorized to receive assistance from the district's legal counsel throughout the process.

Investigation Timeframes

The informal resolution procedure must be completed within 30 days of a district employee reporting the complaint or incident to the appropriate grievance coordinator unless the investigator documents reasons for delays and communicates these reasons to the complainant and accused.

The formal resolution procedure must be completed within 60 days of a district employee reporting the complaint or incident to the appropriate grievance coordinator or a complainant or accused terminating the informal complaint procedure, unless the investigator documents reasons for delays and communicates these reasons with the complainant and accused. Acceptable reasons for delays include extended school breaks when witnesses are not available, and complex cases involving multiple witnesses.

Interim Measures

Pending the final outcome of an informal or formal resolution, the District shall institute interim measures to protect the complainant and inform them of support services available. Interim measures may include a district-enforced no contact order, schedule changes, academic modifications for the complainant, and/or school counseling for the complainant. These interim measures should have minimal impact on the complainant. If the accused is a student, interim measures should also take into consideration the accused student's educational rights.

Informal Resolution Procedure

This procedure may only be used when mutually agreed to by the complainant, the accused and the appropriate grievance coordinator. This procedure may not be used when the alleged discrimination and/or harassment may have constituted sexual violence or any other crime. The formal resolution procedure must be used whenever the informal procedure is not permitted.

During the informal resolution process, the investigator shall gather information necessary to understand and resolve the complaint. Based on this fact-gathering process, the investigator shall propose an informal resolution, which may include requiring the accused to undergo training on discrimination and/or harassment, requiring all students and staff to undergo such training, instituting protection mechanisms for the complainant, and/or holding a formal meeting with the accused to review the nondiscrimination and anti-harassment policy and discuss the implications of violating it. Both the complainant and the accused must agree to the informal resolution before it can be instituted.

The appropriate grievance coordinator shall monitor the implementation and effectiveness of the informal resolution procedure and initiate the formal resolution procedure if discrimination and/or harassment persists.

Both the complainant and the accused have the right to terminate the informal resolution procedure at any time to pursue a remedy under the formal resolution procedure.

Formal Resolution Procedure

This procedure must be used whenever the informal resolution procedure is not used.

Whenever alleged discrimination or harassment may have constituted a crime the Superintendent should contact law enforcement and enter into a memorandum of understanding concerning sharing of evidence and coordination of the investigation. However, the District shall proceed with its investigation and this resolution procedure, regardless of the criminal investigation or outcome.

The fact-gathering portion of the investigation must be carried out or overseen by the appropriate grievance coordinator and must consist of interviews with the complainant, the accused, and any others who may have witnessed or otherwise have knowledge of the circumstances giving rise to the alleged complaint and may involve gathering and review of information relevant to the complaint. Both the complainant and accused will have equal opportunity to present evidence and name witnesses. Witnesses must be instructed not to discuss this matter with others.

The fact-gathering portion of the investigation must be completed as soon as practical.

Investigation Report

After the fact-gathering process is complete, under the formal resolution procedure, the appropriate grievance coordinator shall complete a written report containing a determination of whether allegations were substantiated, whether the nondiscrimination and anti-harassment policy was violated, and recommendations for corrective action, if any. The appropriate grievance coordinator shall assess if discrimination and/or harassment “more likely than not” occurred based on the following criteria:

4. Whether evidence suggests a pattern of conduct supportive of disproving the allegations of discrimination and/or harassment;
5. Whether behavior meets the definition of discrimination, harassment, and/or sexual harassment as defined in board policy;
6. Ages of the parties involved;
7. Relationship between the parties involved;
8. Severity of the conduct;
9. How often the conduct occurred, if applicable; and
10. How the District resolved similar complaints, if any, in the past.

The investigation report must indicate if any measures are to be instituted to protect the complainant. Such measures may include extending any interim protection measures taken during the investigation. The report must also inform the complainant of support services available, which at a minimum must include offering school counseling services if the complainant is a student.

The investigation report must contain a monitoring plan to evaluate the effectiveness of the resolution and help prevent recurrence.

Disciplinary Action

Any disciplinary action must be carried out in accordance with board policy, law, and, when applicable, the negotiated agreement.

The appropriate grievance coordinator along with the building principal shall determine if a recommendation for expulsion for an accused student should be made.

The appropriate grievance coordinator along with the Superintendent shall determine if a recommendation for discharge for an accused employee should be made.

If this recommendation is made and a hearing is required, the hearing must be held in accordance with district policy and law.

Both the complainant and accused shall have an equal right to attend the hearing, have a representative and parent (if student) present, present evidence, and question witnesses.

The complainant may choose to appoint a representative to participate in the hearing in their stead.

Notice of Outcome

Both the complainant and the accused must be provided written notice of the outcome of the complaint.

Nothing shall prevent the parties from seeking judicial redress through a court of competent jurisdiction or through any applicable state or federal complaint procedures.

Records Retention

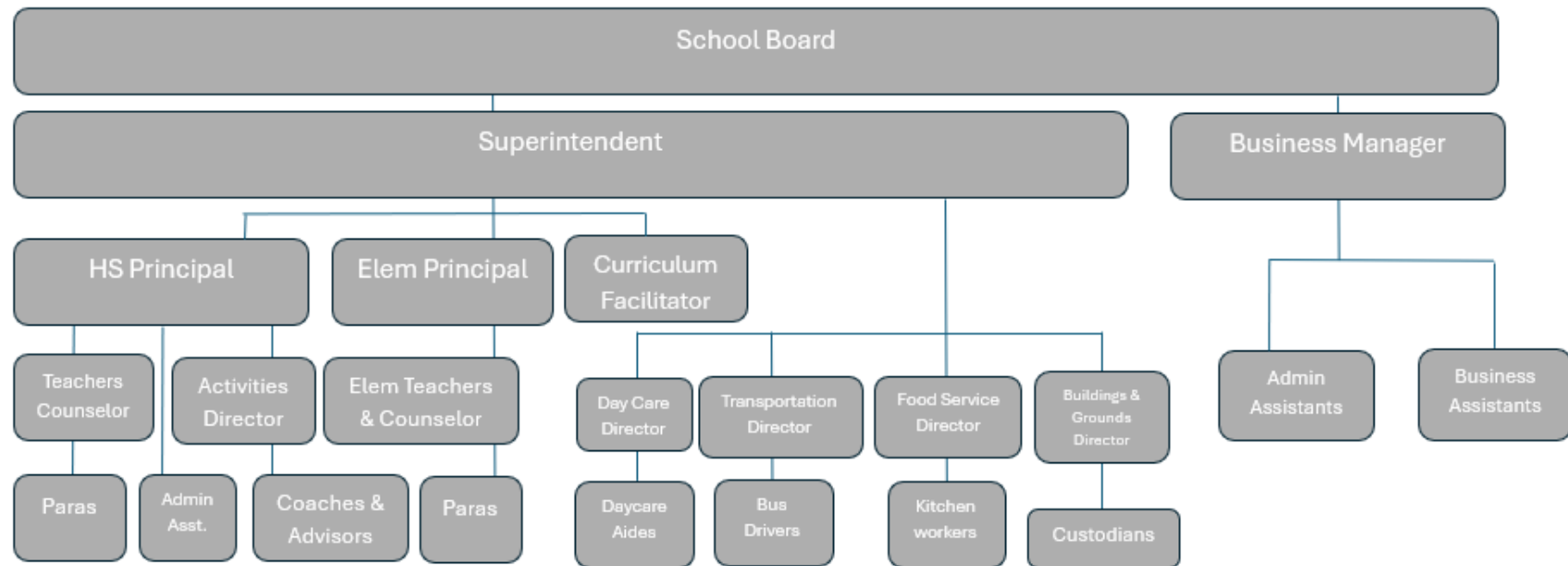
Investigation materials must be retained by the appropriate grievance coordinator (504/Title II, or Nondiscrimination) for at least six years. All Title IX sexual harassment records and training materials shall be maintained in accordance with federal regulations and board regulation AAC-BR2.

End of Killdeer School District #16 Board Reg. AAC-BR1Amended: 01/13/21

APPENDIX D

Kildeer Public School District Organizational Hierarchy Chart

Many parent and community questions are easily and completely answered by communication directly with the educator in charge of the class or program. Each situation should be first addressed at whatever level the initial action was taken with appeals moving on to the next level on the chain of command.



APPENDIX E

DRUG & ALCOHOL FREE WORKPLACE

Descriptor Code: DEAA

Definitions

For purposes of this policy:

- *Alcohol* means any alcoholic beverage as defined in 23 U.S.C. 158 and NDCC 5-01-01.
- *Drug* means any controlled substance as defined in NDCC Sections 19-03.1-05 through 19-03.1-13 and 19-03.1-26 (paraphernalia); schedules I through V of the Controlled Substances Act (21 U.S.C. 812), and as further defined by regulation 21 CFR 1308.11 through 1308.
- *Possession* shall mean:
 - l. Actual physical possession of the drug or alcohol while on school property;
 - m. Use or consumption of the drug or alcohol while on school property;
 - n. Drugs or alcohol in the employee's car, handbag, backpack, or other belongings while on school property; or
 - o. Appearance by an employee on school property after having consumed or ingested the drug or alcohol that is noticeable by breath odor, speech alterations, unsteadiness of gait or posture, or like symptoms of chemical intoxication.
- *Reasonable suspicion* means a good faith suspicion by a trained district administrator and/or supervisor that an employee, based on objective facts and articulable observations, that an employee has violated the Drug and Alcohol Free Workplace policy and is using, or appears to presently be under the influence of drugs or alcohol.
- *School property* is defined in NDCC 15.1-19-10(6)(b) as all land within the perimeter of the school site, 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.
- *Use* means that an employee is reasonably suspected to have ingested, injected, inhaled or otherwise taken into their body drugs or alcohol, or is reasonably found to be under the influence of drugs or alcohol.

The Killdeer School District is committed to a safe, healthy working and learning environment for its employees and students. Therefore, the District enforces the Drug and Alcohol Free Workplace Act by prohibiting employees from the use, manufacturing, possession, distribution, or dispensing of drugs or alcohol while on school property, unless use is at the instruction of a physician, and the physician has advised that use shall not affect the employee's ability to perform duties. Employees are also prohibited from knowingly or intentionally aiding or abetting in any of the above activities.

An employee must inform their immediate supervisor when the employee's ability to perform job duties is impaired due to on- or off-duty drug or alcohol use.

Awareness Program

The Superintendent shall create an Employee Drug-free Awareness Program in accordance with federal law. Information on the effects of drug and alcohol misuse, signs and symptoms of a drug and/or alcohol problem, and available methods of intervention when a misuse problem is detected can be found on the bulletin boards outside the business office.

Policy Dissemination

The Superintendent shall give a copy of this policy to each employee and maintain documentation of receipt of this information.

Reasonable Suspicion Testing

Employees may be subject to drug and/or alcohol testing when there is reasonable suspicion by the district administrator and/or supervisor that indicates the employee may have violated district policy and is using or appears to presently be under the influence of drugs and/or alcohol in violation of the policy.

Reasonable suspicion testing shall be based on objective facts and articulable observations that are consistent with the signs and symptoms of drug and alcohol abuse; including, but not limited to, appearance, behavior, motor skills, attendance and/or work performance by the employee. The circumstances, under which drug and alcohol testing shall be considered, as outlined above, are strictly limited to time and place of employee conduct while on duty, during work hours, and/or on school property.

The District shall take steps to ensure that district administrators and supervisors receive proper training to recognize the signs and symptoms of drug and alcohol misuse prior to making determinations for reasonable suspicion testing.

Reasonable suspicion testing shall be performed in accordance with federal law on Transportation Workplace Drug Testing and testing procedures outlined in administrative regulation. The District shall designate collection sites where employees may provide specimens. This language in no way authorizes the District to conduct pre-employment, random, post-accident, return-to-duty, or follow-up drug testing on employees not subject to the Omnibus Transportation Testing Act or positions not defined by the Board as safety sensitive.

The District shall pay all costs of the employee drug and alcohol testing, unless the test is a retest requested by the employee. District employees will be compensated at their regular rate of pay for the time during which they are undergoing any drug or alcohol testing, including transportation time.

Violation Reporting

As a condition of employment, each employee shall agree to abide by this policy and notify the Superintendent of any criminal drug statute conviction for a violation occurring in the workplace no later than five days after such conviction. The Superintendent, in accordance with applicable law, shall notify the appropriate federal and/or state agency after receiving any notice of a conviction for a violation occurring in the workplace. Failure of the employee report the conviction within the time prescribed may lead to disciplinary action up to and including discharge.

Violations

Violations of this policy may result in the following:

1. Unpaid leave or suspension;
2. Termination of employment, due process procedures shall be followed prior to termination, if required to; or
3. Notification of proper law enforcement authorities.

Assistance

The Board recognizes that drug and/or alcohol addiction is a treatable disease and that early intervention and support improve the success of rehabilitation. Treatment for drug and/or alcohol addiction may be covered by the employee benefit plan; however, the ultimate financial responsibility for this treatment belongs to the employee.

Confidentiality

All information received by the District as a result of this policy is confidential. Access to this information is limited to those who have a legitimate need to know or upon written consent of the employee.

The District shall maintain employee testing records in accordance with federal law on drug and alcohol testing regulations.

Complementary Documents

- DE, Staff Code of Conduct
- DEAA-AR, Procedure if Drug and Alcohol Use is Reasonably Suspected
- DEAA-E, Record of Observable Behavior

End of Killdeer School District #16 Policy DEAAAmended: 04/08/20

APPENDIX F

| Miscellaneous Pay Rates | 2024-2025 |
|--|-------------------------------------|
| Daily Sub Rate | \$163.00 |
| Hourly Sub Rate | \$23.50 |
| Long-Term Daily Sub Rate (starts with day 11, when over 10 consecutive days in same classroom) | \$264.40 |
| Training Hourly Rate-Certified | \$25.00 |
| Resource Room Hourly Rate | \$30.00 |
| Summer School Non Certified Hourly Rate | \$30.00 |
| Summer School & Drivers Ed Certified Hourly Rate | \$32.00 |
| Activity Bus Driver Hourly Rate | \$20.00+25% Coach/Teacher/Driver |

END OF DOCUMENT

KILLDEER PUBLIC SCHOOL
ANCILLARY HANDBOOK



JULY 2024~~3~~

EMPLOYMENT INFORMATION

The Ancillary Handbook serves as your guide to employment practices with the Killdeer School District. However, it is not all inclusive of the district's policies as set forth by the Killdeer School Board.

This ancillary handbook is not considered to be a contract with ancillary employees. By state statute the School Board is under no legal obligation to meet with ancillary staff to review the handbook or to discuss salary and employment issues in an open forum. The handbook review process currently being followed is being done voluntarily by the School Board so that ancillary employees have input regarding the information put into the handbook. It should not be interpreted to mean that this is a negotiable process and should be understood that the School Board has the right to change the terms of this handbook at any time.

The Killdeer School District considers its ancillary employees vital to the smooth functioning of the school system. All employees of the district should work together as partners to provide the best possible learning environment for the children and youth of the district.

Your immediate supervisor(s) is interested in your success. Please consult them concerning any questions you may have about your position, school policies, and practices, or employment benefits.

A period of 15 minutes in the morning and 15 minutes in the afternoon (or maximum of 30 minutes per day) is allowed for rest, relaxation, coffee breaks, etc., within the school for personnel working 5 consecutive hours or more.

Form the habit of getting to work on time. Promptness is one of the factors taken into consideration in evaluating your performance.

EQUAL EMPLOYMENT OPPORTUNITY

It shall be the policy of the Killdeer Public School District not to discriminate against any individual with respect to his/her compensation, terms, conditions, or privileges of employment, because of such individual's race, color, religion, sex, parental status, national origin, age, handicap/disability, genetic information, political affiliation, military service, or other non-merit-based factors. ~~marriage, disability or by reason of receiving any public assistance.~~

DRUG FREE WORKPLACE

The Killdeer School District intends to maintain a drug-free workplace.

The unlawful manufacture, distribution, dispensing, possession or use of a controlled substance is prohibited in any building belonging to or used by the Killdeer School District or on the grounds of any such building or on any property or in any vehicle belonging to the Killdeer School District or at any school-related activity. See Appendix E.

TOBACCO FREE

The Killdeer Public School Board is dedicated to providing a healthy environment for staff, students, and its citizens. Because the use of tobacco is a highly addictive habit usually begun in the adolescent and teen years, the most effective means toward achieving a tobacco-free generation by the end of this century will be prevention of tobacco use by youth through

education, positive adult role models, and aggressive action to limit and confine available tobacco areas.

Smoking and the use of tobacco products shall be prohibited in all district buildings and school property including district-owned vehicles.

[Refer to Policy ABBA.](#)

SUBSTANCE ABUSE

The Killdeer Public School District recognizes chemical dependency as a treatable illness. The purpose of this policy is to assure that any employee having this illness will receive careful consideration and an offer of treatment presently extended to employees with other types of illness. Employees with the illness of chemical dependency shall qualify for the same employee benefits, which are provided for other medically certified illnesses. A realistic acceptance of this illness should encourage employees to take advantage of available treatment when needed.

The Killdeer Public School District is concerned about the effects which harmful chemical involvement has on the employee's job performance and personal life. For the purpose of this policy, harmful involvement occurs when an employee's consumption of mood altering chemicals interferes with the employee's performance. See Appendix E.

SEXUAL HARASSMENT

The district's Sexual Harassment Policy is shown as Appendix B.

PAYROLL PERIODS

All ancillary employees shall be paid on the 10th and 25th of each month provided that they work during the corresponding pay periods. If the 10th or 25th falls on a weekend or school holiday, payday will be on the previous working day.

IN-DISTRICT MEETINGS AND IN-SERVICE

All hourly employees who attend a mandatory meeting shall be paid for their time in attendance. Employees will not be paid for attending optional meetings.

EMPLOYEE RECORDS

Please notify the business office promptly of any change of name, address, telephone number, marital status, or number of dependents, so that employee records can be kept current.

FRINGE BENEFITS ELIGIBILITY [Policy DCAB-BR-2](#)

Ancillary employees are eligible to receive fringe benefits (sick leave, retirement, health insurance) when they are hired in a position requiring a minimum of 30 hours per week. They are also eligible to participate in the Section 125 plan if they work a minimum of 30 hours a week.

SECTION 125 PLAN

Employees who are eligible for fringe benefits have the option of enrolling in the district's Section 125 Plan. The three components of this plan are:

1. Insurance Premium Conversion
2. [Medical Reimbursement](#) [Health Flexible Spending Account \(FSA\)](#)

3. ~~Dependent Care Account~~ Dependent Care Flexible Spending Account (FSA)

PROBATIONARY-INTRODUCTORY PERIOD OF EMPLOYMENT

Each newly hired ancillary employee will be on probation for a period of forty (40) working days. The immediate supervisor(s) will make a written determination during this designated period as to continued employment. The Superintendent may waive the probation period for staff who have previous work experience in the District.

All new employees hired must undergo a background check prior to being employed in the district.

EVALUATION POLICY

A newly hired employee will be evaluated twice the first year. The first evaluation will be done after completion of the probationary-introductory period. All other employees will be evaluated once each year by their immediate supervisor/building principal. Each employee will be given a copy of their evaluation with a copy being placed in their personnel file in the Superintendent's Business Office. This file in the Superintendent's Business Office will be subject to the Open Records Law.

EMPLOYMENT TERMINATION

1. The employment of any ancillary employee may be terminated at the will of the employee provided an advance notice of two (2) weeks is given to the school district.
2. Employment of any ancillary employee may be terminated at the will of the Killdeer Public School District. In the event the school district exercises this right of termination, the decision will be made by the District Superintendent.
3. In the event it becomes necessary to terminate any ancillary employee without giving the usual two-(2) week notice, such employment may be terminated without any notice to the employee upon action by the superintendent of school.
4. If any ancillary position is eliminated within a department, the following action will take place. A determination will need to be made as to which position will be eliminated. Once that position has been determined, the remaining employees in the department will be assigned by the supervisor of that department. Assignment of positions needs to be done so that the department can function as efficiently as possible.
5. Any ancillary employee leaving the employment of the school district will receive payment for all days worked and all unused vacation days if applicable. Upon leaving the District the employee will not be paid out any unused sick leave. A day is considered to be an 8-hour day defined as average hours worked per day.

WORKER'S COMPENSATION

Any employee who is injured in the line of duty shall receive such compensation and expenses as are prescribed by the Worker's Compensation Laws of North Dakota. The school district will pay the difference between Worker's Compensation received and the employee's regular rate of pay to the extent of the employee's earned accrual of sick leave and/or vacation pay. A Worker's Compensation claim will not be processed by the district until the injured employee

has completed the appropriate forms, verified by the employee's administrative supervisor and submitted to the Business Manager's Office. The First Report of Injury (FROI) form can be found on the WSI website or the following link:

<https://www.workforcesafety.com/sites/www/files/documents/Forms/FROI%20-%20CLAIMS.pdf>

ANCILLARY PAY SCHEDULE

~~The starting wage for an ancillary employee and a route bus driver will be based on the approved Ancillary Personnel Salary Schedule (Appendix F). Additional information regarding bus drivers please see Appendix A.~~ Ancillary staff wages are determined by the Ancillary Staff Categories & Wage Scale. This wage scale is updated and approved annually by the school board.

Miscellaneous pay rates (i.e. substitutes, training, resource room, summer school, activity bus drivers etc.) are listed in Appendix F.

All ancillary employees work agreements shall be based on an hourly rate.

SUBSTITUTE

All ancillary employees shall report to their immediate supervisor as soon as it is known that they will not be able to work due to illness or for any other reason. The supervisor will contact and notify the substitute when one should be required. The pay for a substitute will be based on the approved Ancillary Staff Categories and Wage Scale 20234-20242025 for any substitute not holding a valid North Dakota Teachers License or Substitute License. Substitutes who hold a valid North Dakota Teachers License or Substitute License shall be paid daily substitute teacher rates. (Effective 1-1-24 per Board action 1-10-24) - The district will pay the salary on the 10th and 25th of each month. An employee that substitutes in a different department will get their current rate of pay.

HIRING GUIDELINES

The Superintendent or Designee will be responsible for screening applications, interviewing, and hiring the employee. Any current employee that wishes to be considered for an ancillary position that may become open during the summer can submit a letter of interest for that position. Position openings within the district shall be posted ~~in the lounge in each building on the district website.~~

TRANSFER GUIDELINES

Employees asked by the District to move to a new position will not be penalized in seniority status.

NEPOTISM

Guidelines for Nepotism will be set in accordance with the School Board policy [DBAA – Recruitment, Hiring, and Background Checks for New Ancillary Personnel](#).

Ancillary employees are appointed by the Superintendent upon recommendation of principals or immediate supervisors. So long as the positions have been established and the hiring is within budget limitations, no specific action by the Board shall be necessary. No individual shall be hired if the employment would create a direct supervisor-subordinate relationship with an immediate family member who is also an employee. Employees who marry or become members of the same household may continue employment; however, a direct supervisor-

subordinate relationship between the employees shall be avoided. "Immediate family" includes: the employees spouse, brother, sister, parents, children, step-children, grandchildren, father-in-law, mother-in-law, brother-in-law, sister-in-law, daughter-in-law, son-in-law, and any member of the employees household.

ANCILLARY LEAVES

| | | LENGTH OF CONTRACT | |
|--|------|--------------------|---------|
| | | 12 Month | 9 Month |
| SICK LEAVE | | | |
| Max per Year for Self and Immediate Family | Days | 10 | 5 |
| Accumulate to | Days | 90 | 30 |
| PERSONAL DAYS | | | |
| *personal days cannot be accumulated | Days | 3 | 3 |
| VACATION (Start of Year) | | | |
| 1-4 Years | Days | 10 | - |
| 5-9 Years | Days | 15 | - |
| 10 or More Years | Days | 20 | - |
| HOLIDAY PAY | | | |
| New Year's Day | | Yes | Yes |
| Good Friday | | Yes | Yes |
| Memorial Day | | Yes | No |
| Independence Day | | Yes | No |
| Labor Day | | Yes | Yes |
| Veteran's Day | | Yes | Yes |
| Thanksgiving Day | | Yes | Yes |
| Christmas Day | | Yes | Yes |
| VIRTUAL LEARNING DAYS | | Yes | Yes |
| SNOW DAYS (NOT FACTORED INTO SCHOOL CALENDAR) | | Yes | No |

ADDITIONAL INFORMATION

SICK LEAVE Employee must work a minimum of 30 hours per week to be eligible. A day is defined as average hours worked per day. Credit cannot exceed eight hours per day. Ancillary staff does not have the option to sell back sick leave.

When the use of sick leave becomes necessary, it will be reported to and approved by the immediate supervisor.

Sick leave may be used for personal illness and medical appointments for themselves or their immediate family (Immediate family will be interpreted to include the employee's: a.)spouse; b.)children, step children, foster children (age 22 and under); c.)spouse's children (age 22 and under); d.) other family members living in the household.). Additional family members may be included upon Superintendent approval.

12 month employees can accumulate 90 days of sick leave and 9 month employees can accumulate up to 30 days of sick leave for the employee or their immediate family (Immediate family will be interpreted to include the employee's: a.)spouse; b.)children, step children, foster children (age 22 and under); c.)spouse's children (age 22 and under); d.)other family members living in the household.). Additional family members may be included upon Superintendent approval.

Sick leave may be used for bereavement days for husband, wife, son or daughter. Parents?

PAID TIME OFF All full-time ancillary personnel will receive three days per year of personal leave which will be non-accumulative.

HOLIDAY PAY An employee must work a minimum of 30 hours per week to be eligible. For those eligible if a holiday falls on a Saturday, the Friday prior will be the holiday, if a holiday falls on a Sunday, the Monday after will be the holiday.

VACATION Available to twelve-month employees who work at least 30 hours per week. A vacation day is equal to the average number of hours an employee works for the year vacation has been earned. Vacation cannot exceed eight hours a day. Approval of time off requests to be at the discretion of the supervisor. Vacation days are not allowed to rollover. Vacation and personal days must be used to meet the 30 hours per week work requirement before any unpaid leave requests will be approved.

VIRTUAL LEARNING DAYS In the event school is cancelled due to weather and the day is considered a virtual learning day (not made up) per Policy ABAC, both full-time and part-time 12-month and 9-month employees that cannot make it in to work will receive three hours of compensation if they were scheduled to work that day.

In the event an employee is able to make it to work on a Virtual Learning Day, they will be compensated as normal for hours worked.

SNOW DAYS

In the event school is cancelled and is considered a snow day to be made up at a later date, full-time 12 month employees that cannot make it in to work will receive three hours of compensation if they were scheduled to work that day.

Full-time 9-month employees do not qualify for snow day pay, as school will be made up at a later date, therefore wages will be made up at that later date.

In the event an employee is able to make it to work on a Snow Day, they will be compensated as normal for hours worked.

HEALTH INSURANCE

The Killdeer School District will pay the cost of a premium for a single health insurance plan or an equivalent amount for a cash option or an annuity if the employee declines insurance coverage.

MATERNITY LEAVE

Each ancillary employee will be granted maternity leave in accordance with the Family Medical Leave Act. The number of weeks paid will be determined by the number of accumulated weeks of sick leave. All paid maternity leave will be deducted from accumulated sick leave, personal days, or vacation. Maternity leave will be paid according to the average hours worked the previous quarter.

JURY/LEGISLATIVE DUTY

Jury duty or legislative duty is allowed with the employee guaranteed a full daily wage from the Killdeer School District. However, compensation received for jury duty or legislative duty for hours normally employed by the district shall be deducted from the school district payment, except for expenses incurred, or the employee shall refund that compensation to the school district.

PHYSICAL EXAMINATIONS

All district-required physicals are to be administered by designated physicians as directed by the immediate supervisor. New and current employees who must pass a physical examination as a condition of employment shall have the cost of the physical paid by the school district if taken when directed by the supervisor. Should physicals be taken at some other time, the employee may be asked to pay the difference in cost.

DUTY-FREE LUNCH

A minimum of one-half hour duty-free lunch period shall be made available to all ancillary employees working more than a five-hour day.

ANCILLARY PROFESSIONAL TRAINING

When Ancillary Professionals are required to take classes proposed by the school principal or supervisor, outside the school day, they will be reimbursed at their current rate of pay for the time necessary to complete the course.

HANDBOOK REVIEW

The changes made in this handbook during the review done in the summer of 2023~~4~~ will take effect on July 1, 2023~~4~~. This ancillary handbook will be reviewed annually by the Killdeer [School Board of Education](#).

~~THE KILLDEER PUBLIC SCHOOL SYSTEM DOES NOT DISCRIMINATE ON THE BASIS OF RACE, COLOR, NATIONAL ORIGIN, and SEX OR HANDICAP IN ITS EDUCATIONAL PROGRAMS/ACTIVITIES AND EMPLOYMENT POLICIES/PRACTICES.~~

Commented [RZ1]: Included in EEO section above

APPENDIX A

BUS DRIVER GUIDELINES

1. Pay route drivers a monthly salary based on a 175-day schedule.
2. School district will pay for physicals and driving tests that substitute drivers need to get in order to drive.
3. Meals for drivers will be paid for when we pay for the coaches and students meals. Most of the time when they stop for meals, the coaches and the driver's meals are given to them free for feeding the students. If the drivers do not receive a promotional meal driver's meals will be reimbursed at state rate.
4. Payment for activity trips will begin when they get the bus from the bus barn until they park the bus for the day.
5. Activity trips are subject to all taxes and deductions.
6. Bus drivers that keep their bus at their residence may be eligible for a Plug-In Reimbursement.

APPENDIX B

NONDISCRIMINATION & ANTI-HARASSMENT POLICY

AAC

General Prohibitions

The Killdeer School District is committed to maintaining a learning and working environment free from discrimination and harassment in all employment and educational programs, activities, and facilities. The District prohibits discrimination and harassment based on a student's, parent's, guardian's, or employee's race, color, religion, sex, gender identity, national origin, ancestry, disability, age, or other status protected by law. The District also provides equal access to the Boy Scouts and other designated youth groups, as required by federal law.

It is a violation of this policy for any district student, parent, guardian, employee, or third party to discriminate against or harass another district student or employee based on any status protected by law, if the conduct occurred within the context of an education program or activity, or if the conduct had a continuing effect in the educational setting of a program or activity occurring on or off school district property. The District will not tolerate discrimination or harassment of a district student or employee by a third party. The District also prohibits aiding, abetting, inciting, compelling, or coercing discrimination or harassment; discriminating against or harassing any individual affiliated with another who is protected by this policy and/or law; knowingly making a false discrimination and/or harassment report; and retaliation against individuals who report and/or participate in a discrimination and/or harassment investigation, including instances when a complaint is not substantiated.

The District shall promptly investigate any discrimination, harassment, or retaliation complaint and act on findings as appropriate, or as required by law. Outcomes may include disciplinary measures such as termination of employment or student expulsion in accordance with board policy, law, and, when applicable, the negotiated agreement. Students and employees are expected to fully cooperate in the investigation process. The District will take steps to prevent recurrence of discrimination, harassment, or retaliation and remedy discriminatory effects on the complainant and others, if appropriate.

Definitions

- *Complainant* is the individual filing the complaint. If the complainant is not the victim of the alleged discrimination and/or harassment, the victim must be afforded the same rights as the complainant under this policy and regulations AAC-BR1 or AAC-BR2.
- *Disability* is defined in accordance with NDCC 14-02.4-02 (5).
- *Discrimination* means failure to treat an individual equally due to a protected status.
- *Protected status* is defined in applicable state (NDCC 14-02.4-02 (6)) and federal laws.
- *Employee* is defined in accordance with NDCC 14-02.4-02 (7).
- *Harassment* is a specific type of discrimination based on a protected status. It occurs under the following conditions:
 - a. For employees: When enduring the offensive conduct becomes a condition of continued employment, or the conduct is severe, persistent, and/or pervasive enough to create a work environment that a reasonable individual would consider intimidating, hostile, or abusive.

- b. For students: When the conduct is sufficiently severe, persistent, and/or pervasive so as to limit the student's ability to participate in or benefit from the education program or to create a hostile or abusive education environment.
- *North Dakota Human Rights Act (NDCC ch. 14-02.4)* provides protection from discrimination in the workplace on the basis of race, color, religion, sex national origin, age, the presence of any mental or physical disability, status with regrading to marriage or public assistance, or participation in lawful activity off the employer's premises during nonworking hours which is not in direct conflict with the essential business-related interests of the employer.
- *Section 504 (Section 504 of the Rehabilitation Act of 1973, as amended, 29 U.S.C. § 794)* is a federal law designed to protect the rights of individuals with disabilities in programs and activities that receive federal financial assistance from the U.S. Department of Education.
- *Sexual harassment* is a form of harassment based on sex. It is defined under Title IX as unwelcome sexual advances, requests for sexual favors, and/or other verbal, written, or physical conduct or communication of a sexual nature, that:
 - a. Constitutes *quid pro quo* harassment, meaning submission to such conduct or communication is made a term or condition, either explicitly or implicitly, of the basis for employment decisions or educational decisions or benefits for students (e.g., receiving a grade);
 - b. Is so severe, pervasive, and objectively offensive that it effectively denies a person equal access to the district's education program or activity; or
 - c. Constitutes sexual assault, dating violence, domestic violence, or stalking as those offenses are defined in the Clery Act, 20 U.S.C. § 1092(f) and the Violence Against Women Act, 34 U.S.C. § 12291(a).
- *Sexual harassment* examples include, but are not limited to, the following:
 - a. Sexual or "dirty" jokes;
 - b. Sexual advances;
 - c. Pressure for sexual favors;
 - d. Unwelcome touching, such as patting, pinching, or constant brushing against another's body;
 - e. Displaying or distributing of sexually explicit drawings, pictures, and written materials;
 - f. Graffiti of a sexual nature;
 - g. Sexual gestures;
 - h. Touching oneself sexually or talking about one's sexual activity in front of others;
 - i. Spreading rumors about or rating other's sexual activity or performance;
 - j. Remarks about an individual's sexual orientation; and
 - k. Sexual violence including rape, sexual battery, sexual abuse, and sexual coercion.
- *Title II of the Americans with Disabilities Act* extends the prohibition on discrimination established by Section 504 to all services, programs, and activities of State and local government entities.
- *Title VI* is a federal law that provides protection from discrimination based on race, color, or national origin in employment and employment practices in programs or activities receiving federal financial assistance.

- *Title VII* is a federal law that provides protection from discrimination on the basis of race, color, religion, sex or national origin. Title VII applies to all public school districts with 15 or more employees.
- *Title IX* is a federal law that provides protection from discrimination, based on sex, in education programs or activities that receive federal financial assistance.

Other or different definitions may be set forth in board regulations AAC-BR1 or AAC-BR2.

Complaint Filing Procedure

The Board shall create an informal and formal discrimination and harassment complaint filing procedure in board regulations coded AAC-BR. For Title IX sexual harassment complaints, grievance procedures shall be followed in accordance with federal regulations and board regulation AAC-BR2.

The procedure provides for an impartial investigation free of conflicts of interest and bias. Nothing in this policy or in the discrimination and harassment grievance procedure prevents an individual from pursuing redress available through state and/or federal law.

Confidentiality

An individual wishing to file an anonymous discrimination and/or harassment complaint must be advised that confidentiality may limit the district's ability to fully respond to the complaint and that retaliation is prohibited. The appropriate grievance coordinator (Title IX, 504/Title II, or Nondiscrimination) shall perform a confidentiality analysis to determine when a request for confidentiality cannot be honored due to safety reasons or the district's obligation to maintain a nondiscriminatory educational environment. The complainant must be notified in writing of the confidentiality analysis outcome. A discrimination or harassment investigation report is subject to the open records law after 60 days or when the investigation is complete (whichever comes first), with limited exceptions such as when the record is protected by FERPA.

Complaint Recipients

If any district employee receives a discrimination or harassment complaint, the employee shall promptly forward it to the appropriate grievance coordinator. All district employees must receive training on their reporting duties.

Policy Training and Dissemination

The Board authorizes the Superintendent to develop discrimination and harassment awareness training for students and employees. In addition, the Superintendent shall display this policy and complementary grievance procedures in a prominent place in each district building and publish it in student and employee handbooks.

Grievance Coordinators

Districts must designate at least one employee to be their Title IX Coordinator and authorize such individual(s) to coordinate the district's efforts to comply with its responsibilities under the applicable regulations.

The Title IX Coordinator's responsibilities include overseeing the district's response to Title IX reports and complaints and identifying and addressing any patterns or systemic problems revealed by such reports and complaints. The Title IX Coordinator must have knowledge of the requirements of Title IX, of the district's policies and procedures on sex discrimination and of all

complaints raising Title IX issues throughout the District. To accomplish this, the Title IX Coordinator must be informed of any report or complaint raising Title IX issues, even if the report or complaint was initially filed with another individual or office or if the investigation will be conducted by another individual or office.

The Board designates the Superintendent as the Title IX Coordinator. They may be contacted at: PO Box 579, Killdeer, ND or at 701-764-5877. Districts must notify applicants for employment, students, parents or legal guardians, employees and unions of the name and specified contact information for the designated Title IX Coordinator(s). The notification must also state that inquiries about the application of Title IX and its regulations may be directed to the district's Title IX Coordinator or the Assistant Secretary of Education, or both. Districts must prominently display the Title IX Coordinator(s) contact information on their website if any, and in each handbook it makes available to students, parents or legal guardians, employees and unions.

The 504/Title II Coordinator's responsibilities include overseeing the district's response to disability discrimination reports and complaints. The 504/Title II Coordinator must have knowledge of the requirements of Section 504 and Title II, of the district's policies and procedures on disability discrimination, and of all complaints raising Section 504/Title II issues throughout the District. To accomplish this, the 504/Title II Coordinator must be informed of any report or complaint raising Section 504/Title II issues, even if the report or complaint was initially filed with another individual or office or if the investigation will be conducted by another individual or office. The Board designates the Superintendent as the 504/Title II Coordinator. They may be contacted at: PO Box 579, Killdeer, ND or at 701-764-5877.

The Nondiscrimination Coordinator's core responsibilities include overseeing the district's response to discrimination and harassment reports and complaints that do not include sex or disability under applicable federal laws, but instead the other protected statuses or sex or disability based discrimination under state law. The Board designates the Superintendent, as the Nondiscrimination Coordinator. They may be contacted at: PO Box 579, Killdeer, ND or at 701-764-5877.

Training

The Title IX, 504/Title II, and Nondiscrimination Coordinators, and any other school official responsible for the investigation of discrimination complaints, shall receive training. This training must include:

1. The definition of discrimination, harassment, and retaliation;
2. The handling of complaints under the Discrimination and Harassment Grievance Procedure (AAC-BR1); and
3. The applicability of confidentiality requirements.

In addition, the Title IX Coordinator(s), investigators, decision-makers, and those facilitating an informal resolution process, if applicable, under Title IX shall receive training in a number of areas specified in board regulation AAC-BR2.

Complementary Documents

- AAC-BR1, Discrimination and Harassment Grievance Procedure
- AAC-BR2, Title IX Sexual Harassment Grievance Procedure
- AAC-E1, Filing a State or Federal Discrimination and Harassment Complaint

- AAC-E2, Discrimination and/or Harassment Complaint Confidentiality Assessment
- AAC-E3, Discrimination and/or Harassment Training Requirements for Students and Employees
- AAC-E4, Reasonable Accommodation Request Physician Form
- AAC-E5, Notice of Title IX Sexual Harassment Complaint
- ABBB, Non-Curricular Use of District Property
- DE, Staff Code of Conduct
- FGDB, Student Handbooks

End of Killdeer School District #16 Policy AACAmended: 01/13/21

APPENDIX C

DISCRIMINATION AND HARASSMENT GRIEVANCE PROCEDURE AAC-BR1

The following procedure is designed to resolve discrimination, harassment, and retaliation complaints by and against students, parents, and third parties, as described in board policy, in a prompt and equitable manner. Board policy requires all students and staff to fully cooperate when asked to participate in a discrimination, harassment, or retaliation investigation. The procedure contained in this regulation supersedes the district's policies regarding complaints about personnel and bullying. For Title IX sexual harassment complaints, the procedure set forth in board regulation AAC-BR2, Title IX Sexual Harassment Grievance Procedure, will control and supersede this procedure.

Retaliation Prohibited

The District prohibits retaliation for an individual's participation in and/or initiation of a discrimination and/or harassment complaint investigation, including instances when a complaint is not substantiated. The consequences for violating this prohibition are delineated in board policy AAC, Nondiscrimination and Anti-Harassment Policy.

Complaint Filing Format and Deadlines

A complaint may be filed verbally or in writing and should be filed as soon as possible after the discrimination, harassment, or retaliation allegedly occurred. Delays in filing a complaint may cause difficulties in investigating the complaint.

With Whom Complaints May be Filed

A complaint may be filed with any district employee. District employees are required to report any discrimination or harassment to the appropriate grievance coordinator (Title IX, 504/Title II, or Nondiscrimination) when they knew (e.g., received a complaint, directly observed it) or should have known it was occurring (e.g., overheard students talking about an incident, saw discriminatory or harassing graffiti or vandalism on school property). Failure by a district employee to report under this regulation may result in disciplinary action.

Initiating Complaint Resolution Procedure

After receiving a discrimination and/or harassment complaint or gaining knowledge of potentially discriminatory and/or harassing conduct, the appropriate grievance coordinator shall contact the complainant, determine if an informal or formal investigation is appropriate, and determine if the complainant requests confidentiality. Requests for confidentiality must be handled in accordance with policy AAC.

Prohibition on Meeting with the Accused

At no time during the informal or formal resolution process shall the complainant be required to meet with the accused. If the appropriate grievance coordinator assigned to conduct or oversee the investigation is the accused, the Superintendent, or Board President (if the Superintendent is the accused) shall designate a different individual (which may be a third party) to carry out the accused's responsibilities associated with the investigation.

Third-Party Assistance

A school official responsible for conducting or overseeing discrimination and/or harassment investigations is authorized to receive assistance from the district's legal counsel throughout the process.

Investigation Timeframes

The informal resolution procedure must be completed within 30 days of a district employee reporting the complaint or incident to the appropriate grievance coordinator unless the investigator documents reasons for delays and communicates these reasons to the complainant and accused.

The formal resolution procedure must be completed within 60 days of a district employee reporting the complaint or incident to the appropriate grievance coordinator or a complainant or accused terminating the informal complaint procedure, unless the investigator documents reasons for delays and communicates these reasons with the complainant and accused. Acceptable reasons for delays include extended school breaks when witnesses are not available, and complex cases involving multiple witnesses.

Interim Measures

Pending the final outcome of an informal or formal resolution, the District shall institute interim measures to protect the complainant and inform their of support services available. Interim measures may include a district-enforced no contact order, schedule changes, academic modifications for the complainant, and/or school counseling for the complainant. These interim measures should have minimal impact on the complainant. If the accused is a student, interim measures should also take into consideration the accused student's educational rights.

Informal Resolution Procedure

This procedure may only be used when mutually agreed to by the complainant, the accused and the appropriate grievance coordinator. This procedure may not be used when the alleged discrimination and/or harassment may have constituted sexual violence or any other crime. The formal resolution procedure must be used whenever the informal procedure is not permitted.

During the informal resolution process, the investigator shall gather information necessary to understand and resolve the complaint. Based on this fact-gathering process, the investigator shall propose an informal resolution, which may include requiring the accused to undergo training on discrimination and/or harassment, requiring all students and staff to undergo such training, instituting protection mechanisms for the complainant, and/or holding a formal meeting with the accused to review the nondiscrimination and anti-harassment policy and discuss the implications of violating it. Both the complainant and the accused must agree to the informal resolution before it can be instituted.

The appropriate grievance coordinator shall monitor the implementation and effectiveness of the informal resolution procedure and initiate the formal resolution procedure if discrimination and/or harassment persists.

Both the complainant and the accused have the right to terminate the informal resolution procedure at any time to pursue a remedy under the formal resolution procedure.

Formal Resolution Procedure

This procedure must be used whenever the informal resolution procedure is not used.

Whenever alleged discrimination or harassment may have constituted a crime the Superintendent should contact law enforcement and enter into a memorandum of understanding concerning sharing of evidence and coordination of the investigation. However, the District shall proceed with its investigation and this resolution procedure, regardless of the criminal investigation or outcome.

The fact-gathering portion of the investigation must be carried out or overseen by the appropriate grievance coordinator and must consist of interviews with the complainant, the accused, and any others who may have witnessed or otherwise have knowledge of the circumstances giving rise to the alleged complaint and may involve gathering and review of information relevant to the complaint. Both the complainant and accused will have equal opportunity to present evidence and name witnesses. Witnesses must be instructed not to discuss this matter with others.

The fact-gathering portion of the investigation must be completed as soon as practical.

Investigation Report

After the fact-gathering process is complete, under the formal resolution procedure, the appropriate grievance coordinator shall complete a written report containing a determination of whether allegations were substantiated, whether the nondiscrimination and anti-harassment policy was violated, and recommendations for corrective action, if any. The appropriate grievance coordinator shall assess if discrimination and/or harassment "more likely than not" occurred based on the following criteria:

4. Whether evidence suggests a pattern of conduct supportive of disproving the allegations of discrimination and/or harassment;
5. Whether behavior meets the definition of discrimination, harassment, and/or sexual harassment as defined in board policy;
6. Ages of the parties involved;
7. Relationship between the parties involved;
8. Severity of the conduct;
9. How often the conduct occurred, if applicable; and
10. How the District resolved similar complaints, if any, in the past.

The investigation report must indicate if any measures are to be instituted to protect the complainant. Such measures may include extending any interim protection measures taken during the investigation. The report must also inform the complainant of support services available, which at a minimum must include offering school counseling services if the complainant is a student.

The investigation report must contain a monitoring plan to evaluate the effectiveness of the resolution and help prevent recurrence.

Disciplinary Action

Any disciplinary action must be carried out in accordance with board policy, law, and, when applicable, the negotiated agreement.

The appropriate grievance coordinator along with the building principal shall determine if a recommendation for expulsion for an accused student should be made.

The appropriate grievance coordinator along with the Superintendent shall determine if a recommendation for discharge for an accused employee should be made.

If this recommendation is made and a hearing is required, the hearing must be held in accordance with district policy and law.

Both the complainant and accused shall have an equal right to attend the hearing, have a representative and parent (if student) present, present evidence, and question witnesses.

The complainant may choose to appoint a representative to participate in the hearing in their stead.

Notice of Outcome

Both the complainant and the accused must be provided written notice of the outcome of the complaint.

Nothing shall prevent the parties from seeking judicial redress through a court of competent jurisdiction or through any applicable state or federal complaint procedures.

Records Retention

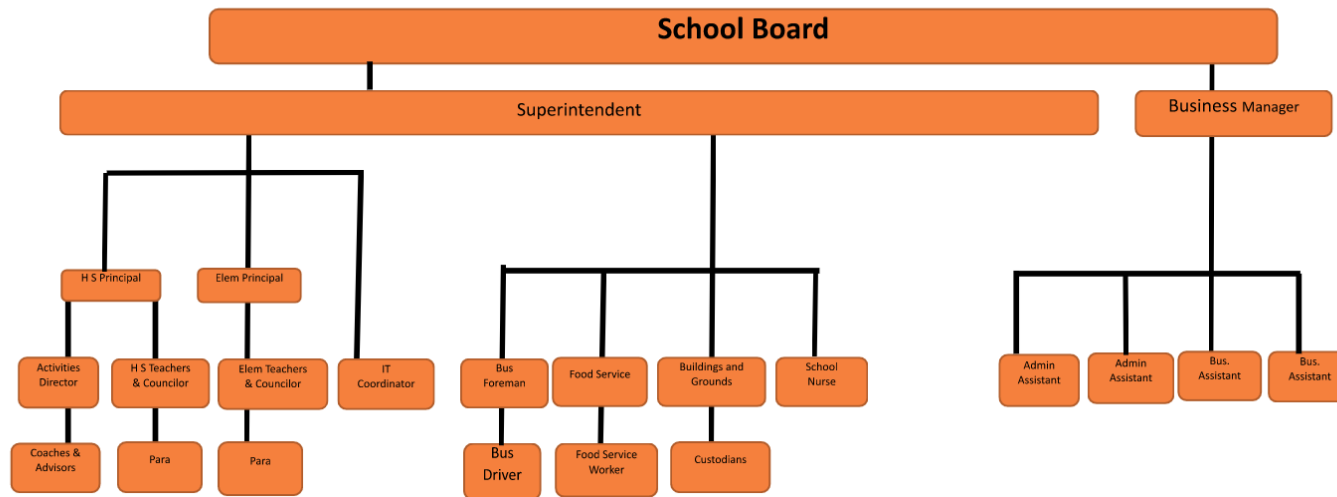
Investigation materials must be retained by the appropriate grievance coordinator (504/Title II, or Nondiscrimination) for at least six years. All Title IX sexual harassment records and training materials shall be maintained in accordance with federal regulations and board regulation AAC-BR2.

End of Killdeer School District #16 Board Reg. AAC-BR1Amended: 01/13/21

APPENDIX D

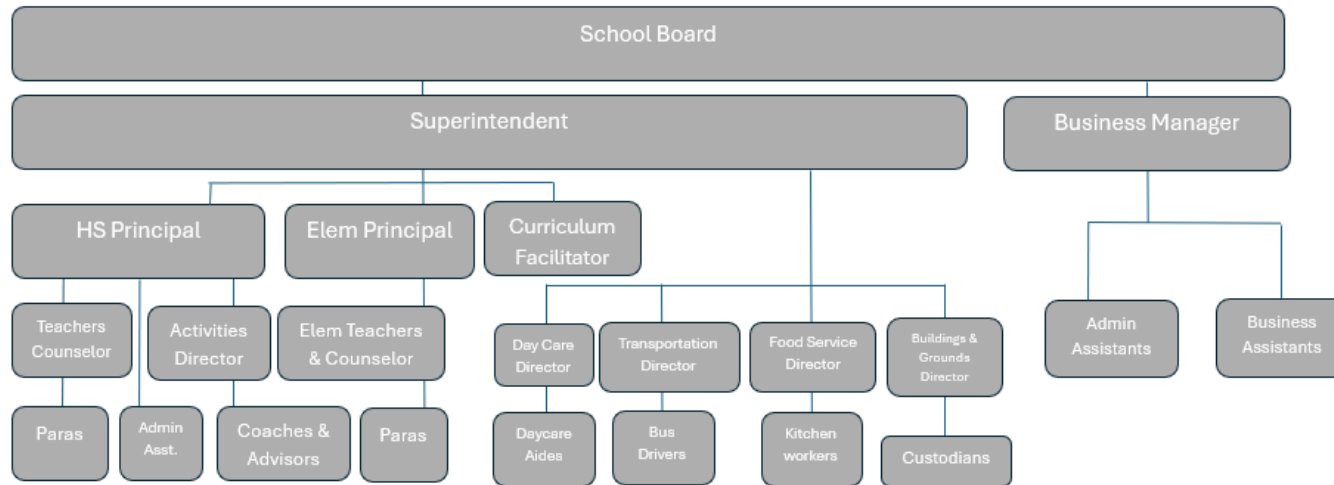
Killdeer Public School District Organizational Hierarchy Chart

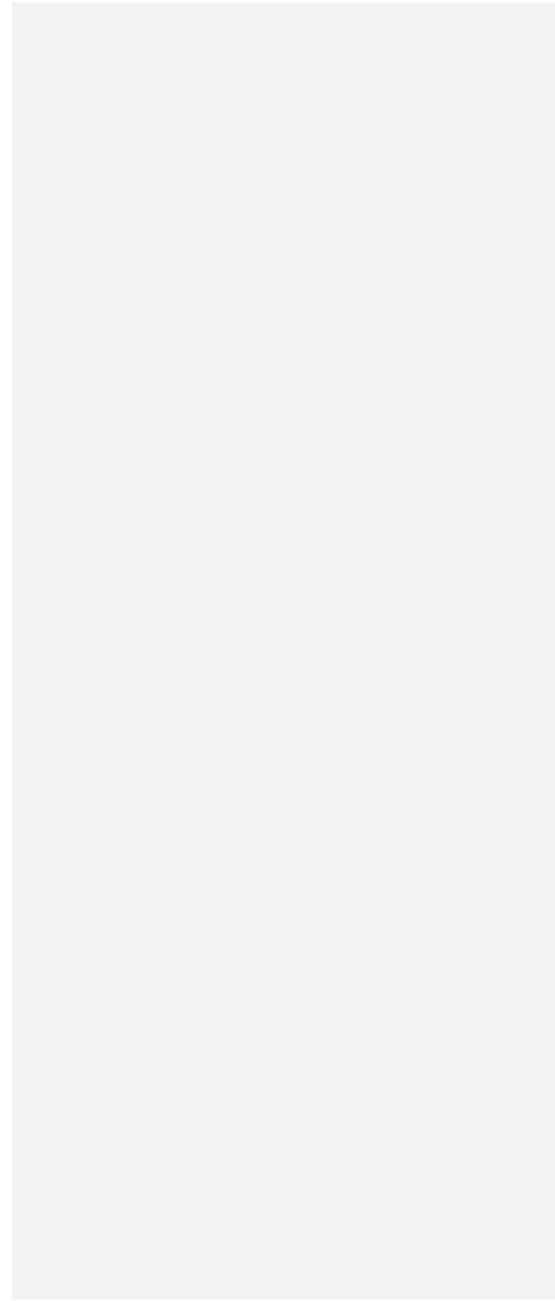
Many parent and community questions are easily and completely answered by communication directly with the educator in charge of the class or program. Each situation should be first addressed at whatever level the initial action was taken with appeals moving on to the next level on the chain of command.



Killdeer Public School District Organizational Hierarchy Chart

Many parent and community questions are easily and completely answered by communication directly with the educator in charge of the class or program. Each situation should be first addressed at whatever level the initial action was taken with appeals moving on to the next level on the chain of command.





APPENDIX E

DRUG & ALCOHOL FREE WORKPLACE

Descriptor Code: DEAA

Definitions

For purposes of this policy:

- *Alcohol* means any alcoholic beverage as defined in 23 U.S.C. 158 and NDCC 5-01-01.
- *Drug means* any controlled substance as defined in NDCC Sections 19-03.1-05 through 19-03.1-13 and 19-03.1-26 (paraphernalia); schedules I through V of the Controlled Substances Act (21 U.S.C. 812), and as further defined by regulation 21 CFR 1308.11 through 1308.
- *Possession* shall mean:
 - l. Actual physical possession of the drug or alcohol while on school property;
 - m. Use or consumption of the drug or alcohol while on school property;
 - n. Drugs or alcohol in the employee's car, handbag, backpack, or other belongings while on school property; or
 - o. Appearance by an employee on school property after having consumed or ingested the drug or alcohol that is noticeable by breath odor, speech alterations, unsteadiness of gait or posture, or like symptoms of chemical intoxication.
- *Reasonable suspicion* means a good faith suspicion by a trained district administrator and/or supervisor that an employee, based on objective facts and articulable observations, that an employee has violated the Drug and Alcohol Free Workplace policy and is using, or appears to presently be under the influence of drugs or alcohol.
- *School property* is defined in NDCC 15.1-19-10(6)(b) as all land within the perimeter of the school site, 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.
- *Use* means that an employee is reasonably suspected to have ingested, injected, inhaled or otherwise taken into their body drugs or alcohol, or is reasonably found to be under the influence of drugs or alcohol.

The Killdeer School District is committed to a safe, healthy working and learning environment for its employees and students. Therefore, the District enforces the Drug and Alcohol Free Workplace Act by prohibiting employees from the use, manufacturing, possession, distribution, or dispensing of drugs or alcohol while on school property, unless use is at the instruction of a physician, and the physician has advised that use shall not affect the employee's ability to perform duties. Employees are also prohibited from knowingly or intentionally aiding or abetting in any of the above activities.

An employee must inform their immediate supervisor when the employee's ability to perform job duties is impaired due to on- or off-duty drug or alcohol use.

Awareness Program

The Superintendent shall create an Employee Drug-free Awareness Program in accordance with federal law. Information on the effects of drug and alcohol misuse, signs and symptoms of a drug and/or alcohol problem, and available methods of intervention when a misuse problem is detected can be found on the bulletin boards outside the business office.

Policy Dissemination

The Superintendent shall give a copy of this policy to each employee and maintain documentation of receipt of this information.

Reasonable Suspicion Testing

Employees may be subject to drug and/or alcohol testing when there is reasonable suspicion by the district administrator and/or supervisor that indicates the employee may have violated district policy and is using or appears to presently be under the influence of drugs and/or alcohol in violation of the policy.

Reasonable suspicion testing shall be based on objective facts and articulable observations that are consistent with the signs and symptoms of drug and alcohol abuse; including, but not limited to, appearance, behavior, motor skills, attendance and/or work performance by the employee. The circumstances, under which drug and alcohol testing shall be considered, as outlined above, are strictly limited to time and place of employee conduct while on duty, during work hours, and/or on school property.

The District shall take steps to ensure that district administrators and supervisors receive proper training to recognize the signs and symptoms of drug and alcohol misuse prior to making determinations for reasonable suspicion testing.

Reasonable suspicion testing shall be performed in accordance with federal law on Transportation Workplace Drug Testing and testing procedures outlined in administrative regulation. The District shall designate collection sites where employees may provide specimens. This language in no way authorizes the District to conduct pre-employment, random, post-accident, return-to-duty, or follow-up drug testing on employees not subject to the Omnibus Transportation Testing Act or positions not defined by the Board as safety sensitive.

The District shall pay all costs of the employee drug and alcohol testing, unless the test is a retest requested by the employee. District employees will be compensated at their regular rate of pay for the time during which they are undergoing any drug or alcohol testing, including transportation time.

Violation Reporting

As a condition of employment, each employee shall agree to abide by this policy and notify the Superintendent of any criminal drug statute conviction for a violation occurring in the workplace no later than five days after such conviction. The Superintendent, in accordance with applicable law, shall notify the appropriate federal and/or state agency after receiving any notice of a conviction for a violation occurring in the workplace. Failure of the employee report the conviction within the time prescribed may lead to disciplinary action up to and including discharge.

Violations

Violations of this policy may result in the following:

1. Unpaid leave or suspension;
2. Termination of employment, due process procedures shall be followed prior to termination, if required to; or
3. Notification of proper law enforcement authorities.

Assistance

The Board recognizes that drug and/or alcohol addiction is a treatable disease and that early intervention and support improve the success of rehabilitation. Treatment for drug and/or alcohol addiction may be covered by the employee benefit plan; however, the ultimate financial responsibility for this treatment belongs to the employee.

Confidentiality

All information received by the District as a result of this policy is confidential. Access to this information is limited to those who have a legitimate need to know or upon written consent of the employee.

The District shall maintain employee testing records in accordance with federal law on drug and alcohol testing regulations.

Complementary Documents

- DE, Staff Code of Conduct
- DEAA-AR, Procedure if Drug and Alcohol Use is Reasonably Suspected
- DEAA-E, Record of Observable Behavior

End of Killdeer School District #16 Policy DEAA.....Amended: 04/08/20

APPENDIX F

| Miscellaneous Pay Rates | 2023-2024 |
|--|-------------------------------------|
| Daily Sub Rate | \$162.00 |
| Hourly Sub Rate | \$23.00 |
| Long-Term Daily Sub Rate (starts with day 11, when over 10 consecutive days in same classroom) | \$254.89 |
| Training Hourly Rate-Certified | \$24.00 |
| Resource Room Hourly Rate | \$29.00 |
| Summer School Non-Certified Hourly Rate | \$30.00 |
| Summer School & Drivers Ed Certified Hourly Rate | \$31.00 |
| Activity Bus Driver Hourly Rate | \$18.00+25% Coach/Teacher/Driver |

| Miscellaneous Pay Rates | 2024-2025 |
|--|-------------------------------------|
| Daily Sub Rate | \$163.00 |
| Hourly Sub Rate | \$23.50 |
| Long-Term Daily Sub Rate (starts with day 11, when over 10 consecutive days in same classroom) | \$264.40 |
| Training Hourly Rate-Certified | \$25.00 |
| Resource Room Hourly Rate | \$30.00 |
| Summer School Non-Certified Hourly Rate | \$30.00 |
| Summer School & Drivers Ed Certified Hourly Rate | \$32.00 |
| Activity Bus Driver Hourly Rate | \$20.00+25% Coach/Teacher/Driver |

G. Consider the Elementary and Secondary Student Handbooks

2024-2025 Killdeer Elementary Handbook



Principal Andrew Cook
KPS | KILLDEER, ND

Welcome

Dear Parents/Guardians and Students,

Welcome to Killdeer Elementary School! We are excited to start another new school year. We have many new faces at our school this year. We hope you and your student(s) have a positive educational learning experience this coming year.

This handbook has been especially prepared to help answer questions students and parents may have concerning the rules, policies, discipline, procedures, activities and general information needed for the successful daily operation of Killdeer Elementary School. We hope it is helpful to you and answers some of the questions you may have. Please review the important information provided in this handbook with your student(s). If you should have any questions or concerns about the handbook or other information please contact us at the school at 764-5877 or by e-mail at killdeer.school@k12.nd.us. Please remember that our school day begins at 8:25 and continues to 3:15. It is important that your child be in school before 8:25 or they will be marked tardy.

Regular attendance during the elementary school years sets up a good pattern for your child's entire school career. Show your child/ren that school comes first by trying to keep days off to a minimum. Try to schedule routine doctor and dentist appointments for after school or on days when there is no school scheduled.

We want all students to be challenged and reach their fullest potential. It becomes our responsibility to help them develop those skills and attitudes, which will assist them in becoming life long learners and responsible citizens. A cooperative effort between home and school is vital in the educational development of all children. The stronger this relationship becomes, the greater the chances are of a child being successful. We will be making efforts throughout the school year to keep in contact with you and inform you of your child's progress and activities. Please feel free to contact us if you have any questions about your child's/children's progress. We would also love to hear from you if you have some time to spend at the school helping us meet the needs of all of our students.

You will have the opportunity to follow your child's progress online through our "PowerSchool" grading system. All parents of students in grades 2-6 will be given a password to access this information. Students in grades 5 & 6 will be given a password so they too may access their progress throughout the year.

As parents, under the provisions of the Parent's Right to Know Clause in the No Child Left Behind Act, you have the right to request information regarding the professional qualifications of teaching staff in our building. This information will be given to you by contacting our district administrator's office.

Let's all work together to have a marvelous year at Killdeer Elementary School!

Andrew Cook, Elementary Principal

Killdeer Public Schools Mission Statement

THE MISSION AT KILLDEER PUBLIC SCHOOL IS TO ENSURE OUR STUDENTS ACQUIRE THE KNOWLEDGE, ATTITUDE, ETHICS AND SKILLS NEEDED TO BECOME PRODUCTIVE CITIZENS IN OUR SOCIETY.

Philosophy and Objectives

The Killdeer Board of Education believes that each person should be accepted into the educational program as he/she is, that he/she should be provided with a stimulating environment and opportunities for learning experiences designed to promote behavioral developments that will effect continuing satisfactory adjustments to life. Every student should have the opportunity to enhance their education to the utmost of their ability.

In the practical application of this philosophy, opportunities shall be provided:

1. to help each student and faculty member to achieve his or her emotional, social, physical and intellectual development.
2. to cause each student and faculty member to develop skills and knowledge commensurate with his or her goals, responsibilities and opportunities in life.
3. to provide a school environment which encourages understandings and attitudes, which lead to more positive human relationships.

Objectives stemming from this philosophy and purpose are:

1. to provide a curriculum designed to enable us to achieve the desired development.
2. to employ and retain staff members who are qualified and subscribe to the idea of total individual development.
3. to provide facilities, equipment, organization and administrative support to enhance the desired educational process.

We recognize that the school district has only partial responsibility for the education and development of its students. We must work with the individuals involved, their families and other institutions, which share this responsibility, and we must be sensitive to their responsibilities and objectives.

Killdeer Elementary Belief Statement

We, the staff and students of Killdeer Elementary, believe we should strive to:

- Respect Others
- Show Pride In Others And Ourselves
- Challenge Ourselves To Do Our Personal Best
- Be Safe
- Involve Our Parents And Community
- Encourage Life Long Learning

General Information – arranged in alphabetical order

Absentees

All students are still encouraged to come to school when healthy and able and parents are encouraged to bring their child to parent/teacher conferences.

According to school policy, all schoolwork will be made up regardless of the reason for the absence.

Absences for extended family trips, unless deemed a family emergency, shall be considered unexcused.

Absentee Calls

The safety of our students is very important. Therefore, we ask that when students are absent from school for any reason that a parent or guardian calls the school by 9:00 AM or sends a note with a sibling to report the absence. If the school does not receive a call by 9:00 AM, a representative of the school will call your home or place of business to verify the child's absence. We are reluctant to call parents at work, so we ask that parents call the school's central office at 764-5877 by 9:00 AM.

Absentees/Tardies

A student arriving before 10:10 - Tardy

A student arriving after 10:10 - 1/2 Day Absent

A student leaving before 1:55 - 1/2 Day Absent

A student leaving after 1:55 - Full Day Attendance

Absentees/Tardies are documented daily by homeroom teacher and building principal.

Accidents and First Aid

In the event of an accident on the school premises, the adult in charge will render first aid. If the injury is thought to be serious in nature, parents will be notified immediately and the individual will be taken to the nearest medical clinic or hospital for immediate treatment. Accident reports will be filled out by the adult in charge and housed in the main office as reference to the incident.

Addiction Education

This District will teach about drugs and alcohol in the curriculum, make available to students information about drugs and alcohol counselling and rehabilitation programs available to students. The District will also conduct staff orientation and continued training, and parent and community education. (This will be done in cooperation with the community Chemical Health Committee when one becomes available.) This education program will also include providing an information service for referral to counselling and/or treatment so that students may seek and get counselling on alcohol and drug matters at any time without fear of reprisal and with assurance of the confidentiality of the counselling./ Referral for treatment when needed should be a constructive and not a punitive action. We recognize that chemical addiction is a treatable disease.

Prohibited Substances

Alcohol or any alcoholic beverage; Any controlled substance or dangerous drug as defined by NDCC Sections 19-03.1-05 through 19-03.1-13 and 19-03.1-26 (paraphernalia) or as defined by Section 812, Schedules I-V, of Title 21, United States Code Section 801, et.seq..Including but not limited to marijuana, any narcotic drug, any hallucinogen, any stimulant, or any depressant.

2. Any abusable glue or aerosol paint or any other chemical substance, for inhalation, including but not limited to lighter fluid, white out, and reproduction fluid.

3. Any prescription or non-prescription drug, medicine, vitamin, or other chemical including, but not limited to aspirin, other pain relievers, stimulants, diet pills, multiple or other type vitamins, pep pills, "no doze" pills, cough medicine and syrups, cold medicines, laxatives, stomach or digestive remedies, depressants, and sleeping pills not taken in accordance with authorized policy.

4. Any tobacco products included but not limited to: vapes, cigarettes, tobacco toothpicks, chewing tobacco, etc.

Authorized Use

Any student whose parent or guardian requests that he or she be given any prescription or non-prescription medicine, drug, or vitamin shall follow the procedures of Policy-Administering Medicine to Students, which requires prior permission signed by the parent for aspirin and/or Tylenol and the signed request of the physician and parent for any other medication.

Violation

1. Violation of this policy may result in suspension. Repeated violations may result in expulsion. Prohibited substances will be confiscated and may be turned over to law enforcement authorities. The student may be referred to the school counselor.
2. Any student who is observed to be under the influence of a prohibited substance will be taken immediately to the principal's office. The student's parents will be notified and asked to pick up the student. If there appears to be imminent danger to other students, school personnel, and/or student involved, the principal may have the student removed from the school-by-school or law enforcement personnel.

Policy Implementation

A copy of this policy is posted online. In addition, student handbooks will be used to inform students that the use of alcohol and other drugs is wrong and harmful and is not permissible. Forms will also be provided that parents will be required to sign and return indicating that the information in the handbook has been received and read by the student and the parents. Forms will be maintained in the main office.

Animals In The Classroom

The Killdeer School Board believes there are medical and physical dangers associated with allowing interaction with and/or use of animals in the educational program and in district schools. The Board, however, also recognizes that animals may be an effective teaching aid and/or their presence may be required to reasonably accommodate students and staff with disabilities.

Use of Animals for Educational Purposes

Teachers seeking to request the use of animals as part of the educational program or seeking permission for students to participate in an activity involving animals (e.g., a field trip) shall submit a request to the building principal in accordance with administrative regulations. The principal shall consider such requests on a case-by-case basis based upon criteria established by the Superintendent including but not limited to:

Criteria for Granting or Denying Interaction with or Use of an Animal

1. The principal shall deny all requests that would allow direct contact with poisonous and/or unvaccinated animals, reptiles, or insects.
2. The principal shall deny requests for which there is not an executable and/or comprehensive plan for the animal's care, supervision, sanitation, and/or control.
3. The principal shall consider whether there are any known animal-related allergies among students who will/may be exposed and whether reasonable accommodations can be made.

Use of Service Animals by the Disabled

Disabled students and staff, as defined by Section 504 of the Rehabilitation Act, may be granted use of a service animal for the purpose of reasonable accommodation. The Superintendent shall make such determinations on a case-by-case basis based on the following criteria. Whether the presence of the service animal would:

1. Impose an undue financial or administrative burden on the District;
2. Require a fundamental alteration to the educational program;
3. Injure the legitimate and legally protectable rights of others. In such cases, a disabled student's parent may be given the option of changing the student's educational placement if alternative placement will remedy the infringement of other's rights.

Revocation of Animal Use

The decision to allow any type of animal in school may be revoked if:

1. The animal poses a direct health and/or safety threat to others;
2. The animal is out of control;
3. The animal's presence has fundamentally altered the educational program.

Animal Related Injuries

The principal and parent/guardian (if a student is involved) shall be notified as soon as possible if an animal bites an individual on school property or during a school-sponsored activity or an animal-related incident occurs on school property or during a school-sponsored activity that could have an adverse effect on an individual's physical or emotional health. An accident report shall be filed in accordance with district policy and regulations.

ADOPTED 3/12/2014

Bicycles

Students who ride bikes to school should use and obey all bike and traffic rules. Parents should go over the traffic rules with their child and determine whether their child is able to safely ride a bike to school. Keep in mind that there is a great deal of traffic around the school. Students must park their bikes in the designated bike area as soon as they arrive at school. Bikes will remain parked for the duration of the day. The school is not responsible for damaged or stolen bicycles during the school day.

Birthday Parties/Invitations

Students may bring birthday treats if they so desire to share with their classmates. We would ask parents to refrain from sending invitations to school with their child for distribution, unless all of the girls and boys in your child's class are receiving invitations. In the perspective of the child not receiving an invitation, it causes a lot of hurt feelings.

Bullying and Harassment

Definitions

For the purposes of this policy:

- *Bullying* is defined as conduct prescribed in NDCC 15.1-19-17. The Superintendent should place this definition, in its entirety, in student and staff handbooks and should develop guidelines to assist students and staff with identifying this conduct.
- *Protected classes* are classifications/characteristics protected from discrimination by NDCC 14-02.4-01 and federal law. The following classes are protected: race, color, religion, sex, national origin, age, disability (physical or mental), and status with regard to marriage or public assistance.
- *School property* or the term *on-campus* refers to all property owned or leased by the District, school buses and other vehicles, or any school district sponsored or school-sanctioned activity.
- *School-sanctioned activity* is defined as an activity that:
 - a. Is not part of the district's curricular or extracurricular program; and
 - b. Is established by a sponsor to serve in the absence of a district program; and
 - c. Receives district support in multiple ways (i.e., not school facility use alone); and
 - d. The Sponsors of the activity have agreed to comply with this policy; and
 - e. District has officially recognized through board action as a school-sanctioned activity.
- School-sponsored activity is an activity that the District has approved through policy or other board action for inclusion in the district's extracurricular program and is controlled and funded primarily by the District.
 - a. *School staff* includes all employees of the **Killdeer School District**.
 - b. *True threat* is a statement that, in light of the circumstances, a reasonable person would perceive as a serious expression of intent to inflict harm.

Prohibitions

While at a public school, on school district premises, in a district-owned or leased school bus or school vehicle, or at any public school or school district sanctioned or sponsored activity or event, a student may not:

1. Engage in bullying;
2. Engage in reprisal or retaliation against:
 - a. A victim of bullying;
 - b. An individual who witnesses an alleged act of bullying;
 - c. An individual who reports an alleged act of bullying; or
 - d. An individual who provides information/participates in an investigation about an alleged act of bullying.
3. Knowingly file a false bullying report with the District

Off-campus bullying that is received on school property is also prohibited. The District has limited disciplinary authority to respond to such forms of bullying.

Reporting Procedures for Alleged Policy Violations

4. Reporting requirements for school staff: Any school staff member with knowledge or suspicion of a violation of this policy or who has received an oral or written report of a violation of this policy from a student, community member, or anonymously shall contact the building principal to inform him/her as soon as possible. If the alleged violation implicates the building principal, the school staff member shall report it to the Superintendent. If the alleged violation implicates the Superintendent, the school staff member shall file it with the Board President.

Should school administration determine that a school staff member knew of or suspected a violation of this policy and failed to report it in accordance with the procedure above, the staff member may be subject to disciplinary consequences or, for sponsors of school-sanctioned activities, other corrective measures.

5. Reporting options for students and community members: Students and community members (including parents) may report known or suspected violations of this policy using any of the following methods:
 - a. Completing a written complaint form: A complainant will have the option of including his/her name on this form or filing it anonymously.
 - b. Complete and submit an online complaint form. A complainant will have the option of including his/her name on the form or submitting it anonymously.
 - c. File an oral report with any school staff member.

A complaint filed anonymously may limit the district's ability to investigate and respond to the alleged violations.

Reporting to Law Enforcement & Others Forms of Redress

Anytime a school staff member has reasonable suspicion that a bullying incident constituted a crime, s/he shall report it to law enforcement. Also, nothing in this policy shall prevent a victim/his/her family from seeking redress under state and federal law.

Documentation & Retention

The District shall develop a form to report alleged violations of this policy. The form should be completed by school staff when they:

1. Initiate a report of an alleged violation of this policy; or

2. Receive an oral report of an alleged violation of this policy.

The form should be completed by an administrator when s/he:

1. Initiates a report of an alleged violation of this policy; or
2. Receives an oral report of an alleged violation of this policy.

All written reports of an alleged violation of this policy received by the District shall be forwarded to the appropriate school administrator for investigation and retention.

Report forms and all other documentation related to an investigation of an alleged violation of this policy shall be retained by the District for six years after a student turns 18 or graduates from high school, whichever is later. If a student does not graduate from the District, such reports and investigation material shall be retained for six years after the student turns 18.

Investigation Procedures

School administrators (i.e., a principal, an assistant superintendent, or the Superintendent) are required to investigate violations of this policy (as prescribed under "Prohibitions"), when in receipt of actual notice of an alleged violation. Actual notice of an alleged violation occurs when alleged bullying, reprisal, retaliation, or false reporting is reported using the applicable method(s) prescribed in the reporting section of this policy.

Upon receipt of a report of an alleged policy violation, the designated administrator shall first determine if the alleged policy violation is based on a protected class (ND 14-02.4-01) whether actual or perceived. Reports involving a protected class shall be investigated in accordance with the district's harassment/discrimination policy, including the timelines contained therein.

In all other cases, administration shall determine the level of investigation necessary based on the nature of the alleged violation of this policy after considering factors such as, but not limited to: the identity of the reporter and his/her relationship to the victim/alleged perpetrator; the ages of the parties involved; the detail, content, and context of the report; whether this report is the first of its type filed against the alleged perpetrator. Based on the level of investigation the administrator deems necessary, investigations may include any or all of the following steps or any other investigatory steps that the administrator deems necessary:

1. Identification and collection of necessary and obtainable physical evidence (NOTE: In some cases physical evidence may be unobtainable, e.g., a private social networking profile);
2. Interviews with the complainant, the victim, and/or the alleged perpetrator. At no time during an investigation under this policy shall the victim/complainant be required to meet with the alleged perpetrator;
3. Interviews with any identified witnesses;
4. A review of any mitigating or extenuating circumstances;
5. Final analysis and issuance of findings in writing to the victim and bully and, if applicable, implementation of victim protection measures and disciplinary measures under this or other applicable policies.

Investigations shall be completed within 60 days unless the administrator documents good cause for extending this deadline. Such documentation should be sent to victim and alleged perpetrator during the investigation.

Disciplinary & Corrective Measures

Students that the District has found to have violated this policy shall be subject to disciplinary consequences and/or corrective measures. When determining the appropriate response to violations of

this policy, administration shall take into account the totality of circumstances surrounding the violation. Measures that may be imposed include, but are not limited to:

1. Disciplinary consequences in accordance with the Disciplinary Offenses Policy established by the district.
2. Impose in- or out-of-school suspension or recommend expulsion. Due process procedures contained in the district's suspension and expulsion policy shall be followed;
3. Recommend alternative placement. This recommendation shall be submitted to the Superintendent for approval or denial. The Superintendent may approve such recommendations only if the student has been given notice of the charges against him/her and an opportunity to respond;
4. Create a behavioral adjustment plan;
5. Refer the student to a school counselor;
6. Hold a conference with the student's parent/guardian and classroom teacher(s), and other applicable school staff;
7. Modify the perpetrator's schedule and take other appropriate measures (e.g., moving locker) to minimize contact with the victim;
8. If applicable, contact the administrator of the website on which the bullying occurred to report it.

If the misconduct does not meet this policy's definition of bullying, it may be addressed under other district disciplinary policies.

For bullying initiated off campus and received on campus (e.g. cyberbullying), the District only has authority to impose disciplinary measures if the bullying substantially disrupted the educational environment or posed a true threat. In all other cases of off campus bullying received on campus, the District may only take corrective measures as described in items five through eight above.

If the perpetrator is a school staff member, the District shall take appropriate disciplinary action including, but not limited to: a reprimand, modification of duties (only if allowed by applicable policy, the negotiated agreement, and/or the individual's contract), suspension, or a recommendation for termination/discharge in accordance with any applicable law.

Victim Protection Strategies

When the District confirms that a violation of this policy has occurred, it should notify the victim's parents and shall implement victim protection strategies. These strategies shall be developed on a case-by-case basis after administration has reviewed the totality of the circumstances surrounding the bullying incident(s) or other violations of this policy. Strategies may include, but not be limited to, the following:

1. Additional training for all students and applicable staff on implementation of this policy and/or bullying prevention.
2. Notice to the victim's teachers and other staff to monitor the victim and his/her interaction with peers and/or the assignment of a staff member to escort the student between classes.
3. Assignment of district staff to monitor, more frequently, areas in the school where bullying has occurred.
4. Referral to counselling services for the victim and perpetrator.
5. Modification of the perpetrator's schedule and other appropriate measures imposed on the perpetrator (not the victim) to minimize the perpetrator's contact with the victim.

Prevention Programs & Professional Development Activities

In accordance with law, the District shall develop and implement bullying prevention programs for all students and staff professional development activities.

Change of Address/Phone

It is extremely important that every student maintains an up-to-date address and parent working telephone number record at the school office. Notify the school immediately if there is a change of address or telephone number during the school year.

Cell phone Policy

Pursuant to District Policy- FFI

- Personal technology is defined as a device that is not owned by the District, is in the possession of a student, and contains one or more of the following features:

1. Is a cell phone
2. Has a digital camera and/or video recording device.
3. Has a microphone.
4. Has data storage capability.
5. Has an operating system and/or the capability of running software, apps, and/or electronic games.
6. Has the capability to connect to one or more networks including, but not limited to, a cellular network, Internet, Ethernet, and/or Bluetooth.

- School day is defined as beginning at 7:45 a.m. and ending at 3:45 p.m.

1. Consequences will be administered when inappropriate activity with personal technology occurs outside the school day if the activity substantially disrupts the orderly operation of the school.

- School property is defined as all property owned or leased by the District, school buses, and other district-owned or contracted vehicles.

Prohibitions

The Killdeer School District prohibits students from using personal technology as follows:

- Students are prohibited from using personal technology to violate a student conduct policy including, but not limited to, policies on cheating and bullying while on school property or at a school-sponsored event.
- Students are prohibited from using personal technology to photograph or video record any person during the school day. School activities are an extension of the school day. Students are furthermore prohibited from transmitting any photo or video using personal technology during the school day. Building principals are authorized to make exceptions to this rule for bona fide classroom activities and in accordance with the “exceptions” section of this policy.
- Students are prohibited from using personal technology to photograph or video record inappropriate content and/or transmit inappropriate content while on school property and/or participating in school-sponsored events/activities.
- Students are prohibited from displaying and/or using personal technology in areas where there is a reasonable expectation of privacy on school property and at school-sponsored

events. Students are also strongly discouraged from possessing personal technology in areas where there is a reasonable expectation of privacy on school property and at school sponsored events/activities.

- Students are prohibited from using personal technology to compromise district networks or access confidential material on district networks. The District may also take disciplinary action against a student who has used personal technology to engage in hacking, trolling, accessing or transmitting inappropriate material, spamming, sending viruses, and/or engaging in illegal or other inappropriate activity while on school property or participating in school-sponsored activity.
- Students are prohibited from using personal technology disruptively or in a manner that potentially compromises the safety of others on district property and during school activities.
- To ensure safety and efficiency, students are prohibited from using personal technology between classes in district hallways, when entering and exiting district transportation, and when required to be in line for activities such as, but not limited to, recess and lunch.

Classroom Use

Elementary classroom teachers may prohibit possession and/or use of personal technology in the classroom.

Teachers may alternatively establish rules related to use of personal technology in the classroom. These rules shall:

- Comply with this and other student conduct policies;
- Take into account the ages of the students;
- Take into account the availability of district-owned technology for student use;
- Take into account the extent to which personal technology use would disproportionately grant students who have access to it an unfair advantage over those who do not;
- Address cheating and disruptive use of personal technology;
- Be approved by the building principal prior to implementation.

Use During the School Day Outside Classroom

Elementary students are prohibited from using personal technology during lunch and recess unless granted an exception by the building principal or classroom teacher.

Searches of Personal Technology

The building principal or Superintendent is authorized to search student personal technology only when s/he has credible, specific, and timely reason to believe that the device contains evidence of wrongdoing by a student or potential harm to self or others. Only areas of the device reasonably related to the purpose of the search will be subject to a search (e.g., if a student is texting inappropriate photos, only the device's text messages will be searched). The building principal and Superintendent are authorized to contact legal counsel to help determine the appropriate scope of the search.

If the building principal or Superintendent suspects or finds that a student's personal technology contains content that violates NDCC 12.1-27.1-03.3 or other laws, s/he shall contact law enforcement. Under no

circumstances shall school officials download or transfer sexually explicit content from a student's personal technology. Law enforcement, including school resource officers, must have probable cause to search the device, preferably in the form of a search warrant.

Exceptions The Superintendent and/or his/her designee is authorized to make exceptions to the prohibitions set forth in this policy for health, safety, or emergency reasons, for students in attendance as active members of a volunteer firefighting organization or volunteer emergency medical service organization, and when use of electronic devices is provided for in a student's Individualized Education Program (IEP).

Disciplinary Consequences & Confiscation

Students in violation of any portion of this policy will be subject to disciplinary procedures in accordance with the district's student conduct policies. In addition, teachers may confiscate personal technology when a student is reasonably suspected of using it to violate this policy or classroom rules. Teachers may keep the personal technology until the end of class or turn it over to the building principal for further action. Teachers shall make this determination based on the severity of the suspected offense. Under no circumstances shall a teacher or ancillary staff member search personal technology.

The building principal shall determine how long to keep confiscated personal technology based on the following criteria:

- The nature of the offense; if illegal activity is suspected, the administrator shall contact law enforcement and the Superintendent and retain the device until further directed by law enforcement or the Superintendent.
- If the confiscated item is a phone, the principal should consider if the student walks or drives to and from school and potential safety considerations associated with not having the phone in the student's possession.
- Other considerations of significance based on the nature of the device confiscated and the student's disciplinary history.
- Elementary Handbook Personal Technology Consequences
 - Level I (lunch Detention)
- Failing to put Personal Technology away when asked.
- Having Personal Technology out after an initial direction from the teacher asked the student to put it away. Teachers will not be expected to ask routinely.
 - Level II (1 day of ISS for first level II offense, 1 day OSS fro second Level II offense)
- Three or more Level I violations.
- Having a phone out in a bathroom or locker room.
- Becoming confrontational and insubordinate when asked to put the personal technology away or when being asked to give the personal technology to staff.
 - Level III (Three plus days of OSS and a disciplinary hearing with the Principal and Superintendent)
- Three or more Level II violations.
- Videoing, taking pictures, or presenting inappropriate content in a locker room or bathroom.

- Transmitting inappropriate material while on school grounds.
- Transmitting of any inappropriate material involving another student who attends our school or has ties to our school or community.
 - Level IV (OSS pending expulsion hearing)
- Any second Level III violation.
- Any use of Personal Technology that is felonious.

Emergencies Students are encouraged to use any available cellular telephone in the event of an emergency that threatens the safety of students, staff, or other individuals

Checking Students Out of School Early

Children are expected to remain at school throughout the school day unless a school official receives a note, telephone call or personal request. Parents arriving to pick up children before dismissal are required to stop at the school office and sign the “CHECK-OUT sheet”. Please do not go directly to the classroom. The secretary or principal will notify the classroom teacher via intercom requesting they release that/those children at that time. Students will NOT be allowed to leave school with anyone (including relatives) other than the parent unless WRITTEN, prior notice/permission is given to school officials. This can be indicated at the beginning of the school year on the “Student Emergency Form” or each time someone new is picking up your child. Parents of children going to a day care facility after school are asked to simply indicate which day care provider will be picking up your child or if they are to walk to that facility after school on the comment section of the “Student Emergency Form” which will be sent home with all students the first day of school.

Complaints about Personnel

The board recognizes that complaints from concerned patrons are inevitable. Patrons always have the right to discuss issues with their elected board representatives or administrators. However, in order to provide an effective procedure for responding to complaints in a manner, which is in the best interest of promoting better educational opportunities for children, the following policy has been adopted.

Complaints about personnel shall be directed to the principal or other supervisor directly responsible for supervision of that employee. The supervisor shall:

1. Document and investigate the complaint.
2. Schedule a meeting of the employee, the complainant, and the supervisor if deemed appropriate.
3. If complaint is validated (following either step 1 or 2) documentation is to be prepared and placed in the employee’s personnel file; promptly notify the employee if such is the case.
4. Provide a response to the complainant within fifteen (15) days of receipt of the complaint. If either party is not satisfied with the handling of the complaints, the matter can be appealed to the Superintendent for final resolution.

Complaints about the Superintendent shall be directed to the Board Chairman, who shall follow the same procedure. This procedure is intended to minimize the risk of a possible action for libel or slander, to retain the impartiality of the Board, and to maximize compliance with North Dakota law.

Computers

The Killdeer Public School has a quality computer system. Such a system is very costly and proper care is required at all times. Students are given the opportunity and are encouraged to use the various computers and explore the host of software and CD programs made available. Computers are located at various sites throughout the school building (classrooms, labs). Rules set forth by the classroom teachers and computer technologist must be followed and adhered to or computer privileges will be terminated.

Concussion Management

The District shall comply with the concussion management program requirements contained in law (NDCC 15.1-18.2). **For the purpose of implementing the concussion management program law**, the Board has established the following definitions and requirements.

- **Coach:** This term shall include those assigned coaching duties, assistant coaching duties, and the athletic director except in the following circumstances. District students and minors serving in a coaching or assistant coaching capacity shall not have authority to determine if a student should be removed from play due to a possible concussion but are required to report any known sign, symptom, or report of a student's concussion as soon as possible to an adult official, coach, or athletic trainer so that a removal decision can be made. District students and minors serving in coaching or assistant coaching capacity are furthermore not authorized to receive documentation from a health care provider authorizing a player to return to play. Such authorization must be provided to an adult coach or athletic trainer.
- **Health care provider:** In order to qualify as a health care provider who can examine a concussion and authorize an athlete's return to play, an individual must be authorized to diagnosis and treat concussions. This definition excludes healthcare workers such as, but not limited to, EMTs, nursing assistants/aides, licensed practical nurses, and registered nurses.
- **Official:** The District shall comply with the definition of an official under law, but shall exclude from this definition the following. District students and minors under eighteen serving in an officiating capacity shall not have authority to determine if a student should be removed from play due to a possible concussion but are required to report any known sign, symptom, or report of a student's concussion as soon as possible to an adult official, coach, or athletic trainer so that a removal decision can be made.
- **Parent** is defined to include biological parent or legal guardians.
- **School-sanctioned athletic activity** is a sport that:
 - A. Is not part of the district's curricular or extracurricular program;
 - B. Is established by a sponsor to serve in the absence of a district program;
 - C. Receives district support in multiple ways (i.e., not school facility use alone);
 - D. Requires participating students to regularly practice or train **and** compete.
 - E. The District has officially recognized through board action as a school-sanctioned activity;

The Board shall make all sanctioning decisions on a case-by-case basis based on the criteria in this paragraph. As a condition of receiving school sanctioning, sponsors of the athletic activity shall agree to comply with this policy and the concussion management law. This includes agreeing to provide appropriate training to each coach, official, and athletic trainer as required by law and providing appropriate information to parents and students as required by law. The sponsor shall provide to the District documentation certifying that this training has occurred and students/parents have viewed required informational material on concussions prior to beginning the activity.

- **School-sponsored athletic activity** is a sport that the District has approved through policy or other board action for inclusion in the district's extracurricular program, is controlled and funded primarily by the District, and requires participating students to regularly practice or train **and** compete.

The concussion management program shall contain all components required by law. It shall be placed in an administrative regulation and should be published in student and staff handbooks.

Concussion Signs & Symptoms

The signs and symptoms of a concussion are as follows:

| Signs* | Symptoms* |
|---------------------------------------|------------------------------|
| Athlete appears dazed or stunned | Double vision, blurry vision |
| Balance problems | Headache |
| Confusion | Fatigue |
| Forgets events after the hit | Feels "foggy" |
| Forgets events prior to hit | Feels sluggish |
| Forgets plays | Nausea or vomiting |
| Loss of consciousness (any duration) | Problems concentrating |
| Moves clumsily (altered coordination) | Problems remembering |
| Personality change | Sensitive to light or noise |
| Responds slowly to questions | |
| Unsure about game, score, opponent | |

Requirements when Signs & Symptoms are Observed/Reported**1. Removal**

An official shall remove from competition and a student's coach or athletic trainer shall remove from practice, training, or competition a student:

- a. That reports any sign or symptom of a concussion;
- b. That exhibits any sign or symptom of a concussion; or
- c. When a licensed, registered, or certified health care provider (whose scope of practice includes recognition of concussion signs and symptoms) has notified the coach, official, or athletic trainer that the student has reported or exhibited a sign or symptom of a concussion.

2. Examination

A student removed from practice, training, or competition for one or more of the reasons above must be examined as soon as practical by a licensed, registered, or certified health care provider whose scope of practice includes diagnosis and treatment of concussions.

When to Call for Emergency Assistance*

If an athlete exhibits the following symptoms, a district employ, sports authority (e.g., coach, assistant coach, trainer, referee) or designee should call 911 for emergency medical assistance.

- The athlete lost consciousness or has a decreasing level of consciousness;
- The athlete has symptoms of a concussion and his/her conditions appear to be worsening;
- The athlete's neurological function is deteriorating or mental status changes (lethargic, confused, agitated, difficulty maintaining focus/arousal) ;
- The athlete's respiration is decreasing or irregular;
- The athlete exhibits any sign or symptom of associated injuries, spine or skull fracture, or bleeding;
- The athlete exhibits seizure symptoms/activity.

Transportation when Emergency Assistance is NOT Activated

Under no conditions should a student with a suspected head injury be sent home or allowed to drive. An athlete removed from play in accordance with this procedure whose condition appears stable (i.e., not worsening) should be transported by his/her parent to a medical facility as soon as possible. If the student's parent is unavailable, the coach shall make arrangements to have the student transported to a medical facility by a school employee as soon as possible. The coach or

designee shall make a continued effort to notify the student's parent of the student's possible injury, transportation arrangements, and destination.

3. Return to Play Requirements

A student who is removed from play in accordance with this procedure will not be allowed to return to practice, training, or competition until the student or the student's parent obtains **written** authorization from a licensed, registered, or certified health care provider whose scope of practice includes the diagnosis and treatment of concussion and provides that authorization to the student's coach or athletic trainer.

Training

Upon initial employment (or selection, in the case of volunteers) or at the time the concussion management program is initially implemented (for existing staff) and every two years thereafter, each district coach, official, and athletic trainer shall receive training regarding the nature and risk of concussions.¹ The Superintendent or athletic director shall determine the method most suitable for carrying out this training requirement and should place, in each applicable personnel file, documentation of the date(s) the staff member completed concussion training.

The District shall develop information on concussions incurred by athletes and disseminate this information to student athletes and their parents. Before allowing a student to participate in an athletic activity, the District shall require the student and student's parent to submit written or electronic documentation verifying that they have viewed the concussion management information disseminated by the school.

Conduct at Athletic/Extra-Curricular Events

The Killdeer School, student groups and community are judged by the conduct of everyone who attends an event. We ask your consideration of these guidelines so we do not mar the reputation of our school and community by our actions at sporting events, whether it is here in Killdeer or at another town.

- Respect the American flag and the National Anthem.
- Contesting schools shall each have an authorized faculty representative present who shall be responsible for his/her school's participants, students, and fans throughout the contest.
- Spectators must wear clothing that covers the entire torso. Those who do not comply or who wear clothing that is vulgar, obscene or that in some other way inappropriate, as determined by school/tournament personnel, will be removed from the facility if they do not cooperate with this behavior expectation.
- The use of appropriate language is expected at all times. Profanity, negative chants, trash talk, name-calling, personal attacks or other acts of disrespect are unacceptable and must be immediately addressed by school/tournament administrators. Any discriminatory slur will result in immediate removal from the facility.
- Any attendee ejected from a NDHSAA tournament venue will be banned from the venue(s) for the remainder of the event.
- Respect the game/contest. Under no condition shall anyone other than the members of the official squad enter the playing surface. No one may interfere with the contest in any way.
- Hand held signs and flags, which do not obstruct the view of others, are permitted provided they are in good taste. Signs or other similar items contest/tournament officials deem to be in poor taste will be removed. Message or "white" boards are prohibited. The carrying of flags around the playing surface is NOT allowed.

- Artificial noisemakers of any kind (i.e. megaphones, cowbells, sirens, whistles, thunder sticks, and other similar items) are not allowed at any indoor events, including outdoor sports played at indoor venues. Exception – Megaphones appropriately used by cheerleaders are permitted if allowed by contest officials.
- Laser lights or any other lights deemed distracting to participants are strictly prohibited.
- Confetti is banned at all NDHSAA tournament venues. Tournament staff is instructed to confiscate such articles at the door.
- Objects shall not be thrown into the stands at any NDHSAA tournament venue.
- The use of unmanned aerial vehicles (UAV), also known as drones, is prohibited for any persons at NDHSAA tournament venues.
- Tobacco, vape products or other prohibited substances of any kind are not allowed.
- All students K-6 must be accompanied by a parent/guardian when at activities. Please do not leave children unattended in the commons, bathrooms, walking track or hallways.

Students who will not follow the above mentioned guidelines, will be asked to leave or will be sent home, referred to building principal the following school day or may be barred from attending future after-school events. Please cooperate with us so this does not have to happen.

Contagious Diseases

Any child having any contagious or infectious disease shall be sent home from school and shall not be readmitted except in accordance with the regulations of the local board of health. An example and the procedure followed would be when a student has an active case of head lice (NITS). Should a case be reported and identified, the infested student and his/her belongings will be isolated from the classroom and sent home as soon as the parent is notified. If it is deemed necessary, exposure letters will be sent out to the entire classroom where infestation has been found, informing parents of incubation time and signs and symptoms to watch for in their own children. Classroom and even school wide screenings would be in order if it were deemed necessary. Infested children will not be readmitted to school until their hair is completely free of nits, checked by a nurse and have a readmission note signed by the nurse. All contagious or infectious diseases should be reported to the county health department. Any person having knowledge of a communicable disease should report the disease to the health department. Illnesses of an unusual nature are to be reported to the local medical authorities.

Counseling/Guidance Services

Counseling services shall be available to the students for the purpose of enhancing the teaching-learning process. Teachers, parents or the students themselves may make referrals. If referrals are made by school personnel, a permission sheet will be sent home and must be returned with the parent's signature prior to the child/children being seen by our school counselor.

Discrimination & Harassment Grievance Procedure

The following procedure is designed to resolve harassment and discrimination complaints as defined in board policy in a prompt and equitable manner. Board policy requires all students and staff to fully cooperate when asked to participate in a harassment investigation.

The procedure contained in these regulations supersedes the district's Complaints about Personnel and Student Grievance Policy.

Retaliation Prohibited

The District prohibits retaliation for an individual's participation in and/or initiation of a harassment/discrimination complaint investigation, including instances when a complaint is not substantiated. The consequences for violating this prohibition are delineated in policy.

Complaint Filing Format and Deadlines

Complaints can be filed verbally or in writing and should be filed as soon as a victim or witness of alleged harassment and/or discrimination becomes aware that alleged harassment or discrimination occurred. Complaints must be filed within statutory deadlines contained in law.

Informal Complaint Procedure

An informal harassment or discrimination complaint shall be filed using the following procedure:

1. The complainant files the complaint with an immediate supervisor, principal, school counselor, Superintendent, or Title IX Coordinator.
2. The individual receiving the complaint shall document receipt and forward the complaint to the Superintendent who shall designate an investigator. If the Superintendent is the subject of the complaint, the recipient shall forward it to the Board President who shall designate an investigator.
3. The designated investigator shall meet with each party individually and collect information needed to arrive at an equitable solution. At no time shall the complainant be required to work out the problem directly with the accused.
4. Within 30 calendar days of the complaint being filed or as soon as practical, the investigator shall issue a written notice of recommendations to both parties. Prior to issuing this notice, the investigator shall meet with the Superintendent or Board President (if the Superintendent is the subject of the complaint) to receive his/her concurrence on the recommendations and receive his/her approval on any disciplinary recommendations. Disciplinary recommendations shall be carried out in accordance with policy, law, and, when applicable, the negotiated agreement.
5. The investigator or designee shall monitor the implementation and effectiveness of recommendations and shall notify the Superintendent or Board President (if the Superintendent is the subject of the complaint) if harassment/discrimination persists.

Both the complainant and the accused have the right to terminate the informal procedure at any time to pursue a remedy under the formal grievance procedure.

Formal Grievance Procedure

1. Filing a Complaint:

a. A victim or witness of alleged harassment or discrimination may file a formal complaint either orally or in writing to the principal, Superintendent, or Title IX Coordinator. If any of these individuals is the subject of the complaint, it should be filed with an alternative source. Harassment/discrimination complaints about the Superintendent shall be filed with the Board President.

b. Upon receipt of the complaint, the recipient shall document the date, time, and nature of the complaint and shall request the complainant's signature on this document.

c. The recipient of the complaint shall notify the district's insurance carrier that a harassment or discrimination complaint has been filed.

d. Within five school days of receiving the complaint or as soon as practical, the recipient of the complaint shall issue a notice to the complainant and the accused that a complaint has been filed.

2. Investigation Process:

a. The recipient of the complaint shall confer with the Superintendent or Board President (if the Superintendent is the subject of the complaint) about who will be best suited to investigate the complaint. The investigation may be conducted by school personnel or a third party designated by the District.

b. Before the investigation commences, the investigator in coordination with the Superintendent or Board President (if the Superintendent is the subject of the complaint) shall determine if interim measures must be taken to prevent harassment/ discrimination during the course of the investigation and whether law enforcement or other applicable officials should be notified.

c. The investigation shall consist of interviews with the complainant, the accused, and any others who may have witnessed or otherwise have knowledge of the circumstances giving rise to the alleged complaint and may involve gathering and review of information relevant to the complaint. Witnesses shall be instructed not to discuss this matter with others. At no time during the investigation shall the complainant be required to meet with the accused to discuss the complaint.

d. The investigator shall complete his/her investigation within 15 calendar days or as soon as practical.

e. Any deviation from the investigation procedure should be documented with an explanation. Reasons for delays in the investigation also should be documented.

3. Investigation Report:

a. After the investigator has completed the investigation, s/he shall complete a written report containing a determination of whether allegations were substantiated, whether the discrimination/harassment policy was violated, and recommendations for corrective action, if any. These determinations shall be made on a case-by-case basis and based on, but not limited to, the following criteria:

- i. Whether evidence suggests a pattern of conduct supporting or disproving the allegations or harassment or discrimination
- ii. Whether behavior meets the definition of harassment, sexual harassment, and/or discrimination as defined in board policy
- iii. Ages of the parties involved
- iv. Relationship between the parties involved
- v. Severity of the conduct
- vi. How often the conduct occurred, if applicable
- vii. How the District resolved similar complaints, if any, in the past

b. The investigator shall submit his/her report to the Superintendent or Board President (if the Superintendent is the subject of the complaint). This individual shall review the report, determine if the recommendations are appropriate, implement the portions of the report s/he approves, and develop a monitoring plan to evaluate the effectiveness of the recommendations and help prevent recurrence. Any disciplinary action shall be carried out in accordance with board policy, law, and, when applicable, the negotiated agreement.

c. Prior to implementing the recommendations, the Superintendent or Board President (if the Superintendent is the subject of the complaint) shall issue his/her decisions in writing to the complainant and accused. These decisions shall be binding, however, nothing shall prevent the parties from seeking redress through state and/or federal law.

d. The entire complaint filing, investigation, and reporting process should be completed within 30 calendar days or as soon as practical not to exceed 60 calendar days.

Disciplinary Offenses

A. The step-ladder program for discipline is a program of ascending consequences. It is the discipline program implemented at Killdeer Elementary School. It is published so that the parents, students, and other interested parties may become familiar with the system. In order for the student to learn and for a teacher to instruct, there must be an atmosphere in the school that is conducive to learning. Behavior that interrupts or disturbs this orderly environment cannot be tolerated and must be dealt with promptly, firmly, and consistently. This program assists the student in making good choices and helps him/her manage his/her behavior. This is a lifelong skill that is imperative to success in later life.

B. The "step" system approach to school discipline is based on the belief that students must be responsible for ALL OF THEIR ACTIONS while in attendance at school. When students are referred to the administration for a violation of school rules, the administration bases the resulting consequences on HOW MANY TIMES AND FOR WHAT REASONS the student has been sent to the office during the current school year. For example, a student that consistently disrupts the learning environment needs to receive a more severe consequence than the "first time" offender.

C. The step system provides every student with an opportunity to redeem themselves and move backwards on the disciplinary ladder. A student not referred to the office for sixty (60) days will move one step down the ladder. This allows each student to “wipe their disciplinary slate clean” should they so choose.

| | <u>INFRACTIONS:</u> | <u>PENALTIES</u> |
|---------|--|--|
| Level I | 1st offense - 2nd offense - | 1-2 days lunch detention 5 days lunch detention |
| | <ol style="list-style-type: none"> 1. Class disruption 2. Inappropriate hall behavior 3. Leaving class without permission 4. Use of profane language in school 5. Not using proper procedure when checking out of school 6. Minor vandalism of school property 7. Unexcused absence 8. Cheating 9. Any other minor infraction as determined by the administration | |

| | | |
|----------|---|--|
| Level II | 1 or more days in and/or out of school suspension | |
| | <ol style="list-style-type: none"> 1. Fighting 2. Stealing 3. Talking to a staff employee in a disrespectful manner 4. Openly defying teacher’s authority (insubordination) 5. Third offense of Level I 6. Any other moderately severe infraction as determined by the administration | |

PUNISHMENT FOR INFRACTIONS DETERMINED TO BE OF A HARASSING NATURE AND/OR SEXUAL HARASSMENT considered Generalized Harassment which is defined as intentional behavior directed at an entire group, which is based on demeaning or derisive stereotypes, is so pervasive that it creates a hostile learning/work environment. Examples include comments or jokes, physical gestures or visual displays may include the following punishment/outcomes:

- a. Participation in a session(s) on the problem of intimidation/harassment or sexual harassment with the school counselor. If outside counseling is sought the expense will be the responsibility of the student or student’s parents.
- b. Written apology to the victim(s)
- c. Written letter to parents explaining your actions.
- d. Applicable penalties under the District’s Student Disciplinary Policies as determined by administration

| | | |
|-----------|---|--|
| Level III | 3 or more days in and/or out of school suspension | |
| | <ol style="list-style-type: none"> 1. Physically assaulting a school employee. 2. Causing major physical harm to another student or school employee 3. Deliberate action that can endanger the life, health, or safety of another student 4. Possession of weapon on school grounds (other than a firearm). 5. 2nd offense of Level II 6. Any other severe infraction as determined by the administration | |

7. Use of tobacco in school, on the school premises, or at a school related function.
8. Illegally using, possessing, distributing, or being under the influence of alcohol in school, on the school premises, or at a school related function.
9. Illegally using, possessing, distributing, or being under the influence of drugs, narcotics in school, on the school premises, or at a school related function.
10. Major vandalism

PUNISHMENT FOR INFRACTIONS DETERMINED TO BE OF A HARASSING NATURE AND/OR SEXUAL

HARASSMENT considered Individually Targeted Harassment which is defined as intentional, non-criminal, verbal, visual, or physical behavior, which is unwelcome by an individual or particular members of a group at which it is targeted, which adversely affects their work environment. Examples include negative or offensive comments, invitations, suggestions, touching or gestures may include the following punishment/outcomes

- a. Participation in a session(s) on the problem of intimidation/harassment or sexual harassment with the school counselor. If outside counseling is sought, the expense will be the responsibility of the student or student's parents.
- b. Written apology to the victim(s)
- c. Written letter to parents explaining your actions.
- d. Applicable penalties under the District's Student Disciplinary Policies as determined by administration

Level IV

EXPULSION

1. ANY FIREARM
2. ANY SECOND LEVEL III OFFENSE THAT DID NOT RESULT IN AN EXPULSION HEARING
3. Any other extremely severe infraction as determined by the Administration.

PUNISHMENT FOR INFRACTIONS DETERMINED TO BE OF A HARASSING NATURE AND/OR SEXUAL

HARASSMENT considered Criminal Harassment which is defined as harassing behavior, which violates criminal statutes. Examples include criminal harassment, criminal assault, sexual assault, rape, criminal mischief, arson, and trespass will include the following punishment/outcomes

- a. notification of parents and immediate 10-day out of school suspension, determination will be made for an expulsion hearing
- b. notification of civil authorities

NOTE: Parents will be notified via telephone as well as with a follow-up letter for levels two, three, and four of this policy.

When an infraction elevates to a willful disruption of a school, school personnel may invoke NDCC

15.1-06-16. Disturbance of a public school - Penalty.

It is a class B misdemeanor for any person to:

1. Willfully disturb a public school that is in session;
2. Willfully interfere with or interrupt the proper order or management of a public school by an act of violence, boisterous conduct, or threatening language; or
3. Rebuke, insult, or threaten a teacher in the presence of a student.

Disclaimer Statement

The Killdeer Public School does not discriminate on the basis of race, color, national origin, sex or handicap in its educational programs and activities and/or employment policies and practices.

Dispensing Medicine to Students

The Killdeer Public Schools' nurse/authorized staff may assist in the dispensing of prescribed and non-prescribed medicines during school hours on a very limited basis and only upon approval of the parents and the family physician. Prescription and non-prescription medications (aspirin/Tylenol, cough and allergy medication) to be given internally at school must be accompanied with a "Prescription Authorization" form which has been signed by the child's parent. Prescription medications will be housed in the principal's office.

Distribution & Posting of Noncurricular Material in School

This prohibition applies to paid advertising of commercial products/services and direct solicitations in school buildings, on school grounds, and on district property.

The Board allows distribution of noncurricular material, which receives the prior approval of the Superintendent or Board and may be distributed in a manner delineated by the Superintendent. Groups or individuals that attempt to compel or coerce a student into accepting noncurricular materials shall lose all material distribution privileges. A school employee or student who interferes with the distribution of approved material shall be subject to disciplinary measures.

This policy does not apply to the pre-approved sale of goods on school property. The Superintendent or Board shall develop separate criteria governing this matter, which shall, at least, limit direct sales to those having a school-related purpose, and to those which is consistent with the district's mission statement. This policy does not apply to district acceptance of paid advertising and third-party sponsorships. The Superintendent or Board shall develop separate criteria governing this matter, which shall, at least, require advertisers and sponsors to have a purpose and/or mission consistent with the district's mission.

ADOPTED: MAY 9, 2012

Dress Code

Students are encouraged to dress in a neat, clean manner that reflects pride in themselves and their school. We rely on parents' good judgment as to what students should wear. Generally, students should wear clothes, which are safe, do not disturb or distract other students and are appropriate for learning. Students will not be permitted to wear clothing displaying liquor, drugs, tobacco, sexual slogans or obscenity during school or at any school sponsored activity. Proper shoes for physical education are required. Students who practice good personal hygiene and cleanliness feel better about themselves and consequently achieve better in school. Students will not be allowed to wear hats in the building, during school hours, unless it is a designated "Hat Day".

Emergency Situation Procedures

The safety of your child is one of our greatest concerns. The school has regular drills to teach pupils to respond calmly in the event of an emergency. Detailed fire escape plans are posted inside each classroom and reviewed at the onset of the school year with the students. Each class has an escape route to an outside area a safe distance from the building. Once outside, each teacher must be able to account for each student in his/her classroom. During tornado drills each classroom goes to a designated area within the school building. All children are to sit with hands covering their heads, which rests on their knees. Students must remain under their teacher's supervision at all times.

504

For purposes of identification, evaluation or educational placement of a child under Section 504 of the Rehabilitation Act, the District or designee (i.e., special education unit) shall provide a parent/guardian with notice, an opportunity to examine relevant records, an impartial hearing with an opportunity to participate and/or be represented by counsel, and a review procedure. Notification, record review, and hearing procedures are on file with the District designee. Any other complaint concerning Section 504 may be filed using the district's discrimination and harassment grievance procedure.

FERPA Policy

A. Policy: The Killdeer School District will provide, on an annual basis to students and parents, notice of the rights of access to student records. (Family Education Rights and Protection Act 99.7)

B. Procedure: Students transferring into the district during the school year will be given a handbook on the day of enrollment. The local school principal will be responsible for including the notice regarding Parent's Rights of Access to School Records in the school's handbook.

C. Annual Notification Regarding Parents' Rights of Access to Student Records: Each year parents and students will be informed of the student records policy of the Killdeer School District.

1. Parents, or adult students (18 years of age) who wish to review any or all of the school records pertaining to the student should contact the building principal for an appointment. The records will be reviewed with school personnel, and parents may have copies of the records for the cost of copying.

2. If parents or adult students believe something in the records is inaccurate, misleading, or otherwise violates privacy or other rights, they may request that it be corrected or they may have comments added to the record. If the principal and the parent or adult student cannot agree, the latter may contact the superintendent for a hearing. If the hearing officer determines that the information is inaccurate, misleading, or otherwise violates privacy or other rights, the record may be amended. If the office determines that the information is not inaccurate, misleading, or otherwise does not violate privacy or other rights, the parent or adult student has the right to place a statement in the record commenting on the information or stating why they disagree with the decision. The amendments or comments will remain with the original record, including when the student's record is transferred to another school or agency.

3. While FERPA rights transfer to the student when he or she reaches the age of 18 (and are termed "eligible students"), the Killdeer Public School Board recognizes the importance of communications between the school and student's parents.

Adopted 5-12-04

D. Record information will not be revealed to persons or agencies without the written consent of parents. None-the less, it is the policy of this district to forward school records without parental consent, to schools in another district to which a student transfers. This is to facilitate the prompt placement of the student in the new school. However, parents may request a copy of the record. Similarly, without parental consent, the district will forward transcripts and other information requested by students, to colleges and other educational institutions to which the student is applying. The school will keep the following with each student's record: list of persons with legitimate need to know personally identifiable student information, names of persons to whom such information has been disclosed, their reasons for reviewing the information, and the date of the review.

E. Also, federal law permits a school district to identify certain information as "directory information" which may be released publicly without the permission of the parents. The district identified this information as the following: name, address, telephone number, date and place of birth, major field of study, participation in activities and sports, weight and height of members of athletic teams, date of attendance, diplomas and awards received, and most recent previous school attended.

FERPA

If you do not want this information released, please contact the school principal at Killdeer Public School, PO Box 579, Killdeer, ND 58640, Telephone Number 764-5877, within five school days from date this notification is received.

Adoptions: October 12, 1992

Individual/Group Pictures

The Killdeer School has contracted the services of a professional to photograph the students (individually/group) annually in the fall. Individual and group pictures are available for purchase at a reasonable price. Dates, times and cost are sent home annually with all the students. Please note from the information being sent home, that both group and individual pictures will be take the same day. Preschool age children are welcome to have their pictures taken from 7:30 - 8:30 a.m.

Gum, Candy & Pop

Students will not be allowed to have gum, pop, candy, sunflower seeds or other foods in the school building, their lockers, or on the playground. The PowerAde machine, refrigerator, and microwave in the teacher's lounge are off limits unless permission has been granted by classroom teachers. The refrigerator and

microwave in the school lunchroom is also off limits for student's cold lunch use. Class time shall not be used to heat up student meals with classroom microwaves.

Hallway Artwork, Signs, Bulletin Boards, Pictures, etc.

Any student/teacher artwork, signs, bulletin boards, pictures decorations, etc. shall be respected. Students are to visually observe such materials only. The tearing down, marking, drawing, coloring or dismembering of any item that hangs in the hallway is a discipline infraction and will be dealt with accordingly. Treat and care for other people's property the way you would want your personal property cared for.

Homework

Homework is assigned to help students become self-reliant and self-directed. Assignments will be clear and specific in nature for all students. The school's instructional staff will determine reasonable amounts of homework at various grade levels.

Illness in School

If it is necessary to send your child home because of illness, we will make certain that someone is home or that your child is left with someone responsible. If no one is home during school hours, the school should be notified at the beginning of the year as to where your child should go if he/she becomes ill. Emergency forms will be sent home at the beginning of each school year. These forms will be updated yearly and kept on file in our main office. If your child is ill before school, please keep him/her at home as we do not want other children exposed to illnesses unnecessarily. Please don't send a child with a fever to school.

Immunization

The 1979 North Dakota Health Immunization Law requires that no child will be admitted to kindergarten, elementary school, junior high school or senior high school unless he/she has a certificate of immunization on file at the school or submits one prior to admission. The law, which became effective July 1, 1979, requires that the certificate be signed by a physician or local health department representative and be presented to the school officials by the parent or guardian of the child. The Certificate of Immunization states that the child has been vaccinated against diphtheria, pertussis, tetanus, measles, rubella, mumps, and polio. Blank certificates are available at the Dunn County Health Office and the medical clinics. The law does allow exemptions for medical and religious reasons. However, when there is danger of an epidemic (locally and/or regionally) from any of the communicable diseases for which immunization is required, those children who are not adequately immunized, including children exempt, could be excluded from school until danger of the epidemic is over. The school nurse, along with elementary administration does a review of these records on a yearly basis. If anyone has any questions or concerns regarding immunizations, contacting the Dunn County Health Nurse is an excellent resource.

Internet Network Acceptable Use & Online Etiquette Policy

The Board of Education is committed to the goal of having electronic network facilities used in a responsible, efficient, ethical and legal manner in accordance with the mission of the Killdeer Public School and the purposes of EduTech, Google and Internet. Users must acknowledge their understanding of the general policy as a condition of receiving an account or using the networks.

Acceptable uses of the network are activities, which support teaching and learning. Network users are encouraged to develop uses which meet their individual needs and which take advantage of the network's functions: electronic mail, conferences, bulletin boards, data bases and access to EduTech, Google and Internet.

Unacceptable uses of the network include: violating the right of privacy of students and employees of the district, using profanity or other language and/or graphics which may be offensive to another individual, riposting personal communications without the author's prior consent, copying commercial software in violation of copyright law, using the network for financial gain or for any commercial or illegal activity, spreading computer viruses, and downloading, storing, or printing files or messages that are profane, obscene or include the use of language that offends or tends to degrade others.

Examples of Unacceptable Use:

- Installing any software that requires the use of a make file without prior consent of a system administrator.
- Possessing a copy of the system password file or any portion thereof.
- Cracking, hacking or otherwise breaking into accounts without authorized access on this system or any other.
- Possessing and/or running encryption/decryption/cracking/ security/analysis scripts or binaries or any other tools used to expedite the process.
- “Lending” your account to another user. NO sharing passwords.
- Planning or conducting any illegal activities through the Killdeer Public School’s network or any network accessible from the Killdeer Public School, including, but not limited to, possessing or distributing pornography or commercial software (or any associated paraphernalia). Parents, school officials and local law officials may be called in to investigate such an act if it is deemed necessary.
- Sending unwanted threatening or harassing e-mail to individuals on the system or otherwise. No chain letters (either creating or passing on).

Violating these rules without prior written permission from the administration/computer coordinator is prohibited. The school district reserves the right to suspend your account or lower/eliminate your access if it is felt that a student is violating the law, being rude, unhelpful and/or uncooperative. Students may be subjected to disciplinary actions as well.

Kindergarten

The Killdeer Public School will operate a five day full time kindergarten program. Students will attend school Monday through Friday. Children entering kindergarten must be five years of age by August 1 of the entering year. A birth certificate or other satisfactory proof of age is required of all kindergarten entry students. A certificate of immunization must be completed before entrance to kindergarten.

Library Books/Videos/Materials

Students who lose library books or materials or return materials damaged beyond repair must pay for the loss designated by the librarian. Final report cards may be held at the school until the book is returned or paid for. If a student finds the book, a refund for the exact amount he/she paid for the loss will be granted. The Library staff may assign consequences for those students who do not return materials when due.

Library Media Center

Our school media center is a source of pride and is a vital part of our instructional program. Through regularly scheduled class times and open library time, students are encouraged to explore the many books, research materials, audio-visual materials and computers/software that our library media center contains. In order to maintain an adequate and current collection, students, teachers and parents must cooperate to see that materials are returned in good condition.

Lockers

Each student will be assigned a locker. Nothing is to be glued or stuck on the inside or the outside of the lockers (Example. stickers). Tape is allowed. The inside of the locker must be kept clean and neat at all times. Locker doors are not to be misused - leaned against while open, slammed, etc. If students misuse or damage their lockers, they will be responsible for any damages and will lose the privilege of having it. Students are not allowed to put personal combination locks on their lockers. Ownership and control of all lockers is retained by the school district. Access to all lockers under certain conditions is a legal right of school officials whose responsibility it is “in loco parentis” to protect the health, safety and welfare of all students enrolled. Any evidence turned up by such a search may be used for disciplinary purpose and/or turned over to appropriate non-school authorities at the discretion of the administration.

Lost and Found

Items found at school are placed in our lost and found closet. We encourage you to have your child's name on lunch boxes, notebooks, book bags, jackets, personal items, etc. If items are lost at school, we encourage you to check in the lost and found box. The school cannot be responsible for valuable materials and toys brought to school by students. Also, these materials can be disruptive to classroom instruction. Unless a teacher sends a written note home requesting such materials be brought to school, they are not permitted.

Lunch

Lunch will be served each full school day. These lunches are offered at a reasonable price. Students may either purchase their lunches at school or bring their lunches from home. Since a closed noon hour policy exists at the elementary level, no students will be dismissed at lunch time to go home or uptown to eat. All lunches are to be eaten in the cafeteria. Soft drinks (pop/soda) and junk food are not allowed in the lunchroom. Refrigeration is not available for student use. Family meal tickets may be purchased at the main office and are expected to be purchased on a cash basis. No excessive charging will be allowed. Students will be given notification (tally slips) when their lunch tickets have expired. The main office personnel have a price listing. A monthly menu is published and forwarded to each classroom teacher as well as in the school newsletter, so students know in advance what the school noon meal will be for a given day. Each school year, through the National School Lunch Program, a free and reduced price meal program is available for children in a family if the total income of a family does not exceed a certain dollar amount. If you feel that you can qualify for this program, please make personal contact with the Superintendent of the Killdeer Public Schools for completing the necessary application information. This information is of strictly confidential and student names qualifying for free and reduced meals are not released to anyone other than the central office personnel (superintendent, business manager). All lunch bills need to be paid in full before the end of each school year.

Lyceums & Other School Assemblies

Our school through Dakota Assemblies Inc sponsors the lyceum assembly program service. These programs are a comprehensive part of the total education experience provided to our student body. The "Changing Program" is incorporated into the health program and provides information about the physical and emotional changes children are or will be experiencing during puberty (Grades 4-6). This program is offered through the school nurse. Other types of assembly programs are scheduled on a variety of subjects and will be announced throughout the school year.

Making Change

Students should refrain from going to the main office on a regular basis and asking office personnel to make change for them for whatever reason. These people are very busy and have many important responsibilities to complete each day.

Milk Program

The Killdeer Elementary School recognizes the importance of milk and such a program will be in effect again this year. All children in grades K-3 may participate in the program if they so wish. Milk (one carton per student) will be served once each school day (milk break) to any student in grades K-3 at no charge.

Non-discrimination Policy

The Killdeer Public School supports the provisions of Title IX of the Educational amendments of 1972, Title VI of the Civil Rights Act of 1964 and Section 504 of the Rehabilitation Act of 1973 which commit all schools to the elimination of discrimination on the basis of race, color, national origin, sex and handicap to those programs and activities offered to its students. It is the expressed intent of the Killdeer School to provide equal opportunity for all students, free from limitations of race, color, national origin, sex and handicap.

This concept of Equal Educational opportunity will serve as a guide to the Governing Board, Administration and staff in making decisions relating to the employment of personnel, school facilities, curriculum, activities and regulations affecting students and employees.

Inquiries regarding compliance with Title IX, Title VI and Section 504, which prohibit discrimination on basis of race, color, national origin, sex and handicap conditions, may be directed to Killdeer Public School Superintendent; PO Box 579; Killdeer, ND 58640. The telephone number is 764-5877.

Parent/Teacher Conferences

Parent/Teacher Conferences are held twice a school year at the end of the first and mid-term of the third nine weeks period. Dates and times are determined by the administration and the information will be sent out by classroom teachers. All elementary conferences are scheduled through Sign-up Genius. Parents are encouraged to visit the school and meet with the teachers during their assigned time. Conferences are an important means of communication between home and school.

Participation/Eligibility in Extra-Curricular Events

The Killdeer Elementary School recognizes and supports participation by all students in the extra-curricular activities made available throughout the school year. Good academic standing and good behavior/attitude status are recognized and supported as well. Students who have deficiencies in these areas will not be allowed to participate in such activities for that given day or week. The homeroom teacher and coach will monitor student progress on a weekly basis. If progress is apparent, such a student will be given the opportunity to participate in the next upcoming scheduled event, given that both teacher/s and coach are in agreement. Rules set forth by the coaches must be followed, maintained and practiced. A coach has the authority to disqualify any individual who displays inappropriate behavior and/or actions. Medical physicals are required prior to students' participation in athletic sports. Good athletes demonstrate not only good athletic skills but are model citizens.

Permission to Leave the School Grounds

Parent requests, granting their child permission to leave the school premises during school hours are discouraged. However, in extreme cases parents may need an errand or task completed where their child needs to go uptown (Student haircuts during school hours are not considered extreme cases). This will be allowed only when the principal receives a signed and dated permission slip from the parent, stating the reason for the child to leave the school grounds. The principal or office will inform the classroom teacher.

Physical Education

School law requires physical education for students. Proper athletic footwear is required. For safety purposes a secure, non-slip, non-marking tennis shoe is required. The shoes must be clean. It is asked that students have a pair of tennis shoes just for gym that can be kept in school for that purpose only. For any reason a student is not to participate in physical education class, a note signed by the parent needs to be sent to the physical education teacher. A doctor must sign extended excuses and/or a personal conference with parent and P.E. teacher must take place.

Recess

It is important for children to go outside and get some fresh air during the school day. We like each student to have 10-20 minutes of outside activity per recess period each day. If the weather conditions are extremely cold, with an extreme wind chill factor, (life-threatening) students will not be allowed outside. Recess activities will be held within the classrooms and/or gym areas. Students will NOT be allowed to stay in during recess times unless the teacher grants permission. A signed parental slip stating their child should refrain from outside activity will be viewed and acted on, on an individual basis. In the event of frequent or excessive amounts of time being spent indoors, a doctor's excuse may be asked for by the building principal. Morning and afternoon recess will be a 15-20-minute time period and noon will be

approximately 20-25 minutes. All students on the playground have a right to a safe and pleasant recess. All recess periods are under adult/teacher supervision.

Report Cards/Deficiencies/Grading

Report cards are issued at the close of each nine-week grading period, four times each school year. Any student whose current subject grade is lower than a C- average shall receive a deficiency. Teachers will report the deficiencies to the principal. Parents will be notified via telephone or note if your child is deficient in any academic area.

Rights of Custodial/Noncustodial Parents

Without a court order showing sole custodianship (which includes educational records) the school will treat both the custodial and noncustodial parent in the same manner with reference to viewing and receiving educational records or information. Non-custodial parents are asked to contact the school to request which record they would like to have access to. If a court order is in place and restrictions apply to a noncustodial parent, school officials must be made aware of such circumstances and a copy of the restrictions should be on file at the main office.

Response to Intervention (RtI)

The Killdeer Elementary School has developed and adopted RtI. This program allows for homeroom teachers to receive input, suggestions, feedback, various instructional techniques/strategies, etc. from other teachers and or the Student Performance Strategist regarding a student they have concerns about. Parents will be contacted prior to any RtI meeting concerning your child. Parents will also be kept informed as to what interventions will be tried in the classroom by your child's classroom teacher or strategist. If a referral and further testing is the general consensus of the team, involvement by parents, the Killdeer School's Learning Disabilities personnel, Counselor, and/or West River Special Ed. Unit will be required.

Rules

We expect high standards of conduct and behavior at Killdeer Elementary School. Good discipline in the school is extremely important to the school program. Without good discipline, the school cannot discharge its primary responsibility in the development of citizenship and academic growth. Without good discipline, students cannot realize their own potential. Good discipline in the classroom consists of behavior which encourages active, cooperative participation by each student and is reinforced daily by classroom teachers.

Hallway Rules/Conduct Inside the Building

Students inside the building will conduct themselves in a quiet, orderly manner so as not to disturb other classes. The following guidelines will help maintain a good educational environment.

1. Students must walk at all times in the hallways and up the stairs in single file keeping to the right.
2. Students are to be respectful, and courteous to everyone you meet.
3. Use only acceptable behavior.
4. Boots lined up next to lockers.
5. Spare shoes are to be kept in the lockers.
6. Book bags, books and papers are to be kept in the locker, not in the hallways.
7. Students are not to loiter around the halls.
8. Students are not to go to other classes during class time unless prior permission has been granted.
9. Students are to speak quietly while in the halls.
10. Lavatories will be kept clean and everyone will use them in the proper manner.
11. Students will not loiter in the lavatories.
12. If any litter is on the floor, please pick it up and dispose of it properly.
13. Remove any caps, hats, head wear while in the building.

Lunch Room Rules

1. All food is to be eaten in the lunchroom.
2. Students will sit and eat at tables assigned.
3. No pop/soda or junk food will be allowed.
4. There will be no food exchange among students.
5. Students must eat all of their food before going back for seconds.
6. Eat and visit quietly.
7. Use proper table manners.
8. Tables must be left free of waste materials (clean up your area).
9. Put things in the trash, don't throw them. Make sure utensils and bowls are not thrown away.
10. All students will stay seated until dismissed

Playground Rules

1. Standing is not allowed on the zip line.
2. Food, drinks and candy are not allowed on the playground.
3. Throwing snow is not allowed. Do not carry snow or ice around the playground; building snow forts or snow people is acceptable when made in a safe manner.
4. Remain seated facing forward when going down the slides, do not go down head first. Use the steps to go up the slide; do not run up the slide. Go down the slide one at a time. No snow, ice, rocks, toy cars, debris or other objects on the slides.
5. When the bell rings or whistle blows, line up immediately with no pushing, shoving or other disturbance.
6. Proper clothing shall be worn during inclement weather. Boots, hats, gloves, snow boots and snow pants are required. Dress appropriately for the weather.
7. Climbing on top of the playground structure or jumping from the top is not allowed.
8. When playing sporting games, no tackling of any kind will be permitted and good sportsmanship is required.
9. 4th-6th grade is not allowed on the preschool playset area.
10. Swings will be used in a sitting position; do not stand. Swing in back and forth movement, not side to side or twisting chain. Do not jump out of the swing. One person per swing.
11. All playground equipment will be used as it is intended.
12. Play guns, knives, weapons, objects deemed dangerous will not be permitted on the playground.
13. Inappropriate language will not be tolerated.
14. Equipment not permitted on the playground: skateboards, rollerblades, baseballs, bikes, tennis balls, and racquetballs.
15. Personal toys or playing cards of any kind are not permitted during recess.
16. Line time or wall time may be assessed as a consequence of not following the rules.

School Bus Riding Regulations

1. Students being transported are under the authority of the bus driver. The bus driver has the same authority as a teacher or administrator. Students who are not courteous while riding the bus or refuse to obey the riding rules, will forfeit the right to ride the bus.
2. Students shall be on time for the bus, both morning and night.
3. Students shall always cross in front of the bus whether getting on or leaving the bus.
4. Students shall remain seated while the bus is in motion.
5. Students may select their seats or be assigned seats by the driver. When such selection has been made they cannot change without the consent of the driver.
6. Students shall not open or close the bus windows or extend their hands, arms, or their head through the bus window.
7. Students shall have written permission from their parents/guardians or proper school authorities to leave the bus at any point other than the regular stop at home or at the school.
8. Students shall keep the bus clean and refrain from damaging it. The student shall pay for damages.
9. There shall be no chewing of gum or sunflower seeds in the bus at any time.

10. Buses are to stay 10 minutes after school unless they are fully loaded, at which time they may leave.
11. If students are not riding the bus, they are to let the bus driver know, at a time as reasonably determined by the bus driver.
12. Coats, head gear, gloves, and boots must be with any student who rides a bus, including buses for activity trips, during severe weather seasons.

School Day

Grades K-68:25 AM - 3:15 PM

We prefer that students not arrive at school before 7:45. However, we know that it is necessary for some students to arrive before this time. If your child/ren needs to be on the school premises before 8:10; parents are to notify the building principal or homeroom teacher and permission must be granted. Unless the weather is inclement, all students will be expected to go outside from 8:10-8:25 where supervision will be provided. There will NOT be any adult/ teacher supervision before 8:00. Dismissal for all students will be 3:15 and buses will depart from the school at 3:20. Students must go home immediately per arrangements made with their parents. Students are not to be around the school building or using the telephone after school unless for a specific purpose and under the direction/supervision of a teacher.

School Property and Equipment

There is to be no writing, marking, graffiti or carving on school property or equipment. All school property must be used in its intended way to prevent damage. Students must exercise care when using any equipment. Any student causing damage or destruction of school property and/or equipment will be held liable in such that they could be held responsible to pay full restitution (replacement cost) for such damage and/or destruction.

School Visitation

We request that parents avoid conferences with the teacher during such visits, but rather schedule a conference for a mutually acceptable time. For the protection of the students and staff, all non-students are to report to the central office upon entering the building and state their business. Please do not go directly to the classroom. If you need to give your child a message, medication, homework, lunch money, supplies, etc., please go to the office. Interrupting class hampers valuable instruction time. Also, standing in the hall while waiting on your child or teacher may be disruptive to the learning environment. Students (relatives/friends) from other schools are not permitted to visit class with your child unless the classroom teacher and/or principal have granted prior approval. These visitors are subject to the same rules as regular students and they will be asked to leave if they do not abide by them. Preschool age children are to be accompanied by their parent/s or an adult at all times.

Vision/Hearing Checks

The Dunn County Health Unit provides annual vision checks for various grades. Results are sent home with students for parent review. If such a check reveals a potential problem, the Dunn County Health Nurse will contact parents or a recheck will be provided. Hearing checks are also provided by the Killdeer Public School. Anyone wishing to have their child's hearing checked should call the school's speech clinician and set up an appointment.

Severe Weather Procedures/School Cancellation/Early Dismissal

When a sudden storm breaks during a school day or if an act of God occurs, it may be necessary to dismiss early. Rural (bus) students need to have a storm family address within the city limits of Killdeer in event that they cannot be driven home via bus. This address needs to be forwarded to the main office at the beginning of the school year. To help us, please discuss with your child the procedures they should follow; where they should go and who will be responsible for them should we need to dismiss early. The safety of the children is our utmost concern at these times and with your cooperation we will take every precaution we can to ensure that the children get home safely.

Special Days

Elementary school parties are scheduled to observe Halloween, Christmas and Valentine's Day. These pupil social experiences are held at the end of a teacher/administration designated day. Individual classes and their teachers plan treats and activities. If parents opt to have their children not participate in these festivities, they are allowed to pick up their children from school at that time. When out of town trips are made, a "Parent Permit Slip" will be sent home with your child for you to authorize their participation in these events. If parents choose to not allow their child to attend a field trip, the classroom teacher must be notified in advance. The school is not responsible for students not attending scheduled field trips and students will be considered absent on that given day. School transportation, with chaperones, is provided for these activities. Some events may require a dress code (Ex. music festivals). Students are to follow the rules and guidelines set forth by their supervisor. Let's have pride in our school and ourselves and demonstrate good acts of behavior, citizenship and attitude.

Special Education of Exceptional Children

Children in need of special education services will begin receiving educational services at age 3 as mandated by state and federal law.

Early Admission Program - The early admission program is designed to identify and admit only children who are gifted in mental development and who are well adjusted socially and emotionally as well as in physical development. A battery of tests, interviews and observations must be given and/or provided in order for an individual to be accepted in the early admission program. Additional information and guidelines about this program are available at the Elementary Principal's office or West River Special Education Unit in Dickinson.

Special Services

The Killdeer Public School provides services to students who have special needs. Services provided are:

1. Title I Services (Math & Reading)
2. Speech and Language Services
3. IDEA
4. EL Services
5. Counseling Services
6. Psychological Testing and Assessment
7. Preschool Handicapped (Ages 3-6)
8. Occupational/Physical Therapy In conjunction with the special education services provided by Killdeer Public School, West River Special Educational Unit of Dickinson also provides assistance and support.

Storm Policy

In North Dakota, weather can be very unpredictable. School will be in session during each day it has been scheduled according to our annual school calendar, unless cancelled due to severe weather conditions. If parents feel they do not wish to send their children to school, that is their privilege and responsibility, but no child is to be sent home because of a storm without permission from the Superintendent or Principal. In the event that school has been cancelled, staff and students will be informed via the Honeywell instant alert system. Teachers will not allow students to use the school phone unless permission has been granted by the building principal. It is imperative that phone lines are kept open during this time.

Student Placements

Classroom student assignments for the next school year are determined by the principal given the recommendations from the exiting teachers based on the following criteria at the closure of the previous school year:

- * Reasonable balance of boys and girls.
- * Equal number of students per teacher.
- * Requests by previous teachers to splits students because of behavior conditions, learning/teaching style, compatibility, (student/student, student/teacher) friendships among peers, etc. It is very difficult to accept requests for or against individual teachers based on a personal preference of the student, parent or teacher. Much time and effort is put forth and many aspects are taken into considerations for each and

every student when classroom/student placements are determined. Personal parent requests shall be handled on an individual basis and must be submitted by May 1st. Requests that would be considered must be valid and receive support from both the exiting teacher/s and principal. Any requests that are made after this time must be done in writing and sent to the principal for consideration. Student/parent notification and a welcome from the new teacher will take place before upcoming school year via mail. Students/parents are asked not call the school during the summer months to ask the office personnel about grade assignments. Grade placements will be posted by the first week of August unless extenuating circumstances do not allow us to do so.

Student Record Collection

It is necessary for the school district to maintain extensive and sometimes personal information about pupils and their families for educational purposes. These records are kept to assist the school in offering appropriate educational experiences to the student. The interest of the student must supersede all other purposes for which records might be kept. A permanent cumulative record shall be kept on all students. These highly private records are to be used only by the professional staff immediately concerned with a student's welfare. Such files are housed in a secure environment at all times and signatures, dates and reason of intent to preview them must be documented. Upon approval from the principal, personal cumulative records shall be made available to the student and his/her parents or guardians. These student records may contain, but are not limited to: identifying data, immunization data, academic work completed, level of achievement (grades, standardized achievement test scores), attendance data, scores on standardized intelligence, aptitude and psychological information, teacher or counselor ratings or observations and verified reports of serious or recurrent behavior patterns.

Testing Program

Annual mandated testing for students in Grades 3 - 6 are administered using the NDSA testing instrument. These achievement/aptitude tests are a complete assessment system that evaluates students' academic achievement. It accurately assesses performance in Reading, Writing, and Mathematics, as well as Science in 4th grade with items carefully crafted to assess application of complex interrelated thinking processes. Students in grades K-6 will also participate in NWEA testing in the areas of Reading, Math and Language Arts in the fall, winter and spring of each school year. Parents can be given test results within a 72-hour time frame from the testing time frame being closed. Students in grades K-3 will also participate in DIBELS assessments. This is a pre-reading/early literacy assessment program. Students in grades 4-6 will be assessed using the STAR reading and math tests.

Textbooks

The school provides textbooks for student use. Students are responsible for the condition of their books and will have to pay for lost or damaged books at the rate of the new price of the book.

Theft of Property

Such an act is of serious nature. The taking of someone's possessions will not be tolerated and is considered illegal. When such an act is committed; severe and even possibly embarrassing consequences will be levied. Parent notification will be in order and in some instances even local law officials could be called upon.

Wellness Policy

In efforts to ensure the over-all well-being of its students, both now and in the future, the Killdeer Public School District has adopted the a wellness policy. The primary goal of nutrition education, which may be defined as any set of learning experiences designed to facilitate the voluntary adoption of eating and other nutrition-related behaviors conducive to health and well-being (ADA 1996) is to influence students' eating behaviors.

Administrators, staff and extra-curricular groups shall ensure that all school activities, including classroom practices and incentives, are consistent with the sound nutrition practices taught in the classroom and implemented in the school meal programs.

School personnel shall practice consistency of nutrition messages throughout the curriculum and environment.

Killdeer Public School may provide nutrition education and physical education to foster lifelong habits of healthy eating and physical activity.

The primary goal for Killdeer Public School’s physical activity component is to provide opportunities for every student to develop the knowledge and skills for lifelong physical activities, maintain physical fitness, regularly participate in physical activity, and understand the short-and-long-term benefits of a physically active and healthy lifestyle.

All Killdeer Elementary school students may have at least 20 minutes per day of supervised recess of supervised recess, preferably outdoors, during which schools should encourage moderate to vigorous physical activity, verbally, and through the provision of space and equipment.

The District may provide parents a list of foods that meet the district’s snack standards and ideas for healthy celebrations/parties, rewards and fundraising activities.

The Killdeer Public School District is committed to support this Wellness Plan to fund the program needed to be effective.

Winter Weather Dress Apparel

Parents should check to see that their child is dressed properly for the ND winter weather conditions when they come to school. During cold weather, heavy winter jackets, scarves, caps, mittens, overshoes, and snow pants are vital, necessary and required. This is especially true for those children riding the buses.

| | |
|-------------------------------|---|
| 50° to 30° | COAT |
| 29° to 20° | COAT + GLOVES + HAT |
| 19° to -4° | COAT + GLOVES + HAT + SNOW PANTS + BOOTS |
| Feels like -5° | WE STAY INSIDE FOR RECESS – PLEASE STILL BRING ALL WINTER WEATHER GEAR |
| Snow/Mud on the Ground | SNOWBOOTS |

Withdrawal or Transfer, Release of Records

Should it become necessary to withdraw your child from school before the end of the term, notify both the classroom teacher and building principal of your intent as soon as possible so that the appropriate action can be taken to provide your child with the easiest possible adjustment to his/her new school. A student’s educational history will not be released to any agency other than to educational institutions to which the student is transferring, unless permission is granted by completing a request form.



KILLDEER HIGH SCHOOL
STUDENT
HANDBOOK

WELCOME

Welcome! On behalf of faculty and administration, we welcome you to this academic school year. We are pleased that you are a part of the Killdeer Jr/Sr High School system. We anticipate your involvement and cooperation in making this year successful.

This handbook has been compiled to provide information and answers to some of the questions students and parents may have concerning our school. It contains information concerning our school and its policies. Each student is required to read the handbook. This will serve to avoid misunderstanding as well as provide general information all students should be aware of.

It is not our intent, nor is it possible to make rules and regulations to cover all situations. Students are expected to use common sense and a proper regard for others at all times.

In the event that problems or concerns evolve, we are available to discuss and help resolve any situation. Feel free to call 764-5877 or e-mail at brady.wilz@k12.nd.us and arrange a conference if the need arises.

I would also like to inform you, as parents, that under the provisions of the Parent's Right to Know Clause in the No Child Left Behind Act, you have the right to request information regarding the professional qualifications of the teaching staff in our building. This information will be given to you by contacting our district administrator's office or myself.

HAVE A SUCCESSFUL AND PROSPEROUS SCHOOL YEAR!

Brady Wilz
Killdeer High Principal

MISSION STATEMENT

The Mission at Killdeer Public School is to ensure students acquire the knowledge, attitude, ethics, and skills needed to become productive citizens in our society.

Vision

The Vision at Killdeer Public School is "Knowledge for a Lifetime".

PHILOSOPHY AND GENERAL OBJECTIVES

The Killdeer Board of Education believes that each person should be accepted into the educational program as he/she is, that he/she should be provided with a stimulating environment and opportunities for learning experiences designed to promote behavioural developments that will effect continuing satisfactory adjustments to life. Every student should have the opportunity to enhance their education to the utmost of their ability.

In the practical application of this philosophy, opportunities shall be provided:

1. To help each student to achieve his or her emotional, social, physical, and intellectual development.
2. To cause each student and faculty member to develop skills, and knowledge commensurate with his or her goals, responsibilities, and opportunities in life.
3. To provide a school environment which encourages understandings and attitudes, which lead to more positive human relationships.

We recognize that the school district has only partial responsibility for the education and development of its students; that we must work with the individuals involved, their families, and other institutions, which share this responsibility, and we must be sensitive to their responsibilities and objectives.

2024 – 2025 Killdeer High School Staff

| | |
|---------------------|--------------------------------|
| Abrahamson, John | English |
| Avalos, Jonathan | SRO |
| Conrad, Taylor | Physical Education |
| Dobitz, Lou | Math |
| Elkins, Sean | Social Studies |
| Eads, Matthew | Computers/STEM |
| Griffiths, Lacey | Office Administrator |
| Griffiths, Mark | Business |
| Harris, Janis | Social Studies |
| Horghesimer, Nathan | SPED |
| | Science |
| Johnson, Eric | Ag Education |
| Kees, Clairra | Para |
| Kukla, Pam | English |
| Leier, David | Ag Education |
| Martin, Nikki | Counselor |
| McCormick, Jennifer | FACS |
| Moseley, Melissa | English |
| Murphy, Andy | Social Studies |
| Pruitt, Greg | ITV/Online Courses Coordinator |
| Reiss, Bridgette | Science |
| Rohde, Annette | Para |
| Schmidt, Holly | Health/Career Advisor |
| Thomas, Ashlen | SPED |
| Thormahlen, Kylee | Nurse |
| Tibor, Desirae | Math |
| Walker, Nick | AD, Physical Education |
| Wallace, Jenni | Office Administrator |
| West, Jeff | Science |
| Wilz, Brady | JH/HS Principal |
| Zastoupil, Mark | Math |

2024-2025 School Calendar

Killdeer Public School

2024-2025 School Year

August 2024

| Su | M | Tu | W | Th | F | Sa |
|----|----|----|----|----|----|----|
| | | | | 1 | 2 | 3 |
| 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| 11 | 12 | 13 | 14 | 15 | 16 | 17 |
| 18 | 19 | 20 | 21 | 22 | 23 | 24 |
| 25 | 26 | 27 | 28 | 29 | 30 | 31 |

8 Days

- 5 Girls Golf Starts
- 8 Football Starts
- 12 Cross Country
- 19 Volleyball Starts
- 19&20 Teacher In-Service
- 21 First Day of School

September 2024

| Su | M | Tu | W | Th | F | Sa |
|----|----|----|----|----|----|----|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| 8 | 9 | 10 | 11 | 12 | 13 | 14 |
| 15 | 16 | 17 | 18 | 19 | 20 | 21 |
| 22 | 23 | 24 | 25 | 26 | 27 | 28 |
| 29 | 30 | | | | | |

19 Days

- 2 Labor Day (No School)
- 16 Teacher In-Service (No School)
- 25 Early Out, 1:30pm Dismissal

October 2024

| Su | M | Tu | W | Th | F | Sa |
|----|----|----|----|----|----|----|
| | | 1 | 2 | 3 | 4 | 5 |
| 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| 13 | 14 | 15 | 16 | 17 | 18 | 19 |
| 20 | 21 | 22 | 23 | 24 | 25 | 26 |
| 27 | 28 | 29 | 30 | 31 | | |

21 Days

- 2&9 P/T Conferences
- 16 End of 1st Quarter (39 Days)
- 17&18 NDCCEL Conference (No School)
- 30 Early Out, 1:30pm Dismissal

November 2024

| Su | M | Tu | W | Th | F | Sa |
|----|----|----|----|----|----|----|
| | | | | | 1 | 2 |
| 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| 10 | 11 | 12 | 13 | 14 | 15 | 16 |
| 17 | 18 | 19 | 20 | 21 | 22 | 23 |
| 24 | 25 | 26 | 27 | 28 | 29 | 30 |

17 Days

- 11 Veterans Day (No School)
- 12 Wrestling Starts
- 18 Girls Basketball Starts
- 27 In Lieu of Day (No School)
- 28&29 Thanksgiving Break

December 2024

| Su | M | Tu | W | Th | F | Sa |
|----|----|----|----|----|----|----|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| 8 | 9 | 10 | 11 | 12 | 13 | 14 |
| 15 | 16 | 17 | 18 | 19 | 20 | 21 |
| 22 | 23 | 24 | 25 | 26 | 27 | 28 |
| 29 | 30 | 31 | | | | |

15 Days

- 2 Boys Basketball Starts
- 20 End of 2nd Quarter (41 Days)
- 23 Christmas Vacation Starts
- School Resumes Jan 2nd*

January 2025

| Su | M | Tu | W | Th | F | Sa |
|----|----|----|----|----|----|----|
| | | | 1 | 2 | 3 | 4 |
| 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| 12 | 13 | 14 | 15 | 16 | 17 | 18 |
| 19 | 20 | 21 | 22 | 23 | 24 | 25 |
| 26 | 27 | 28 | 29 | 30 | 31 | |

21 Days

- 1 New Year's Day
- 2 School Resumes
- 20 Teacher In-Service (No School)
(Martin Luther King Jr. Day)
- 29 Early Out, 1:30pm Dismissal

February 2025

| Su | M | Tu | W | Th | F | Sa |
|----|----|----|----|----|----|----|
| | | | | | | 1 |
| 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| 9 | 10 | 11 | 12 | 13 | 14 | 15 |
| 16 | 17 | 18 | 19 | 20 | 21 | 22 |
| 23 | 24 | 25 | 26 | 27 | 28 | |

19 Days

- 5&12 P/T Conferences
- 21 In Lieu of Day (No School)
- 24 Track Starts
- 26 Early Out, 1:30pm Dismissal

March 2025

| Su | M | Tu | W | Th | F | Sa |
|----|----|----|----|----|----|----|
| | | | | | | 1 |
| 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| 9 | 10 | 11 | 12 | 13 | 14 | 15 |
| 16 | 17 | 18 | 19 | 20 | 21 | 22 |
| 23 | 24 | 25 | 26 | 27 | 28 | 29 |
| 30 | 31 | | | | | |

19 Days

- 20 End of 3rd Quarter (54 Days)
- 21 Storm Day (No School)
- 24 Storm Day (No School)

April 2025

| Su | M | Tu | W | Th | F | Sa |
|----|----|----|----|----|----|----|
| | | 1 | 2 | 3 | 4 | 5 |
| 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| 13 | 14 | 15 | 16 | 17 | 18 | 19 |
| 20 | 21 | 22 | 23 | 24 | 25 | 26 |
| 27 | 28 | 29 | 30 | | | |

20 Days

- 7 Boys Golf Starts
- 18 Good Friday (No School)
- 21 Easter Monday (No School)
- 30 Early Out, 1:30pm Dismissal

May 2025

| Su | M | Tu | W | Th | F | Sa |
|----|----|----|----|----|----|----|
| | | | | 1 | 2 | 3 |
| 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| 11 | 12 | 13 | 14 | 15 | 16 | 17 |
| 18 | 19 | 20 | 21 | 22 | 23 | 24 |
| 25 | 26 | 27 | 28 | 29 | 30 | 31 |

16 Days

- 22 End of 4th Quarter (41 Days)
- 22 Last Day of School
- 25 Graduation Day
- 26 Memorial Day

Note:
 175 Student Contact Days, 3 Mandated Vacation, 2 In Lieu of Days &
 4 Teacher In-Service Days
 Teacher In-Service Days - August 19 & 20, September 16, & January 20
 In-Lieu of Days - November 27, February 21
 Mandated Vacation Days - Labor Day, Veteran's Day, Good Friday

General Information

GRADE REPORTING PERIODS

Several times throughout the school year report cards will be sent home in the mail during the below dates. Students and parents are reminded that grades can be checked online at any time through PowerSchool. If you need help accessing your PowerSchool account contact the main office.

Semester 1

Midterm Report Cards – October 18

Semester 1 Report Cards – December 20

Semester 2

Midterm Report Cards – March 14

Semester 2 Report Cards – May 23

GRADING SYSTEM

Academic Load: Each regularly enrolled student shall register for and shall carry a minimum of six periods of work in Killdeer High School each semester.

| | |
|-----------|--|
| A | = 4.00 and is in the 94 to 100 range |
| A- | = 3.60 and is in the 92 to 93 range |
| B+ | = 3.40 and is in the 86 to 91 range |
| B | = 3.00 and is in the 83 to 85 range |
| C+ | = 2.40 and is in the 77 to 82 range |
| C | = 2.00 and is in the 74 to 76 range |
| D+ | = 1.40 and is in the 68 to 73 range |
| D | = 1.00 and is in the 65 to 67 range |
| F | = .00 and is in the 0 to 64 range |

Incompletes must be made up within two weeks after a nine week period is finished or a failing grade will be given.

HONOR ROLL

The Killdeer High School has adapted a system of two Honor Rolls. The "A" Honor Roll will consist of a grade point from 3.60 to 4.00. The "B" Honor Roll will consist a grade point from 3.00 to 3.59. Students will not qualify for the Honor Roll if a student receives a grade lower than a C- at the end of the nine week period. Graduation requirements for high honors will be a 3.6-4.0 cumulative GPA from their freshman year through the third quarter of their senior year. Likewise, honors will be a 3.0-3.59 GPA from their freshman year through the third quarter of their senior year.

REQUIRED CREDITS FOR EACH GRADE

| |
|-------------------------------------|
| 9 th Grade – 0 credits |
| 10 th Grade – 5 credits |
| 11 th Grade – 10 credits |
| 12 th Grade – 15 credits |

*Credits need to be obtained before the beginning of each school year. These numbers are guidelines and administration has final approval of a student's assigned grade level.

GRADUATION REQUIREMENTS

High school graduation - Diploma requirements (NDCC 15.1-21-02.1.),

A student must have successfully completed the following twenty-two units of high school coursework.

1. Four units of English language arts from a sequence that includes literature, and composition; 2. Three units of mathematics; (Pre-Algebra is not included in these three units)
3. Three units of science, including:
 - a. One unit of physical science;
 - b. One unit of biology; and
 - c. One unit of any other science; or
 - d. Two one-half units of any other science;
4. Three units of social studies, including:
 - a. One unit of United States history;
 - b. One-half unit of United States government and one-half unit of economics; or
 - c. One unit of problems of democracy; and
 - d. One unit or two one-half units of any other social studies, which may include civics, civilization, geography and history, multicultural studies, North Dakota studies, psychology, sociology, and world history;
5. One unit of physical education; or
 - a. One-half unit of physical education and one-half unit of health;
6. Three units of:
 - a. Foreign languages;
 - b. Native American languages;
 - c. Fine arts; or
 - d. Career and technical education courses; and
7. Any five additional units.

SECTION 16. Section 15.1-21-02.3 of the North Dakota Century Code is created and enacted as follows:

15.1-21-02.3. Optional high school curriculum - Requirements. If after completing at least two years of high school a student has failed to pass at least one-half unit from three subsections in section 15.1-21-02.1 or has a grade point average at or below the twenty-fifth percentile of other students in the district who are enrolled in the same grade, the student may request that the student's career advisor, guidance counsellor, or principal meet with the student and the student's parent to determine if the student should be permitted to pursue an optional high school curriculum, in place of the requirements set forth in section 15.1-21-02.1. If a student's parent consents in writing to the student pursuing the optional high school curriculum, the student is eligible to receive a high school diploma upon completing the following requirements:

1. Four units of English language arts from a sequence that includes literature, and composition;
2. Two units of mathematics;
3. Two units of science;
4. Three units of social studies, which may include up to one-half unit of North Dakota studies and one-half unit of multicultural studies;
5. One unit of physical education; or One-half unit of physical education and one-half unit of health;
6. Two units of:
 - a. Foreign languages;
 - b. Native American languages;

- c. Fine arts; or
- d. Career and technical education courses; and 7. Any seven additional units.

JUNIOR HIGH CREDITS

Students in grades seven and eight should pass a minimum of five credits per year to advance to the next grade level. If students do not pass the minimum amount of credits, it will be recommended to take credit recovery classes which can be taken online through the high school or through NDCDE.org. These courses must be finished before the beginning of the following school year. Failing grades may also lead to the recommendation for remedial classes.

COLLEGE VISITS

Juniors and Seniors will be granted 2 college visit days and 2 job shadow days during each school year, which will not affect credit loss or test status. Sophomores will be granted 2 days to use towards a college visit or job shadow days during each school year, which will not affect credit loss or test status. All college visits and job shadows need to be scheduled through the career advisor for verification purposes before the absence occurs.

INDEPENDENT STUDY

Students are allowed to sign up for an independent study course if they are enrolled in a minimum of six credits per semester from Killdeer Public School. Students that are not enrolled in a minimum of six credits per semester will not be eligible to participate in any school sponsored activity. Exceptions will be allowed for credit recovery for graduation. Students will be responsible for the required material.

DROP - ADD CLASSES

Students will be allowed to add or drop a class within three (3) days at the beginning of each semester. If a student drops a class after the three days, the principal and the classroom teacher will determine credit and/or grades for the class. The high school principal may waive this requirement on a case-by-case basis.

PARENT TEACHER CONFERENCES

Parent/Teacher Conferences are held twice a school year. Dates and times are determined by the administration and then the principal will send out the information. Parents are encouraged to visit the school and meet with the teachers during their assigned time. Conferences are an important means of communication between home and school.

DISPENSING MEDICATION POLICY

School personnel are not to dispense, prescription or non-prescription, medication to students.

The principal is to be notified by parent or guardian if student needs to take any medication. This notification will include a written statement from the parent or guardian. This note will become part of the student's records.

Parents or guardians should make arrangements to administer medication at appropriate times. The parent or other responsible adult approved by the parent could do this.

Students of appropriate ages may take their medication under the watchful eye of school personnel.

Students will be allowed to leave the school grounds in order to have necessary medication administered by parent or other.

Under unique or special circumstances, the school administration may waive this policy for a period of time, not to exceed five school days. For periods of time longer than five days, the Killdeer School Board must consent to a waiver.

EMERGENCY CONTACT

For the purpose of student benefit and safety, an emergency contact is an individual that is at least 18 years of age that the school may contact in the event a student's parent(s)/guardian(s) cannot be reached and notification is necessary because of a true emergency. Emergency contacts must be submitted to KHS office staff and be a person that can get ahold of a parent/guardian and someone the family trusts with the care of the student. Emergency contacts will be used for emergency purposes only.

STORM POLICY

In North Dakota, weather can be very unpredictable. School will be in session during each day it has been scheduled according to our annual school calendar, unless cancelled due to severe weather conditions. If parents feel they do not wish to send their children to school, that is their privilege and responsibility, but no child is to be sent home because of a storm without permission from the Superintendent or Principal. Announcements will be made over the Thrillshare online alert system. The Thrillshare alert system messages will be sent to cell phones as an email, text, and voice message. Ideally cancellations will occur the night before, however, if a message is sent out in the morning the superintendent will make every effort to have the message sent by 5:30 am Mountain Time. The message will also appear on the "close line" on local TV news and on local radio stations.

DISCLAIMER STATEMENT

The Killdeer Public School does not discriminate on the basis of race, color, national origin, sex or handicap in its educational programs and activities and/or employment policies and practices.

NONDISCRIMINATION POLICY

The Killdeer Public School supports the provisions of Title IX of the Educational amendments of 1972, Title VI of the Civil Rights Act of 1964 and Section 504 of the Rehabilitation Act of 1973 which commit all schools to the national origin, sex and handicap to those programs and activities offered to its students. It is the expressed intent of the Killdeer School to provide equal opportunity for all students, free from limitations of race, color, national origin, sex and handicap.

This concept of Equal Educational opportunity will serve as a guide to the Governing Board, the Administration and staff in making decisions relating to the employment of personnel, school facilities, curriculum, activities and regulations affecting students and employees.

Inquiries regarding compliance with Title IX, Title VI and Section 504, which prohibit discrimination on basis of race, color, national origin, sex and handicap conditions, may be directed to Killdeer Public School, Counsellor Courtney Smith: PO Box 579: Killdeer, ND 58640. Telephone number 764-5877.

Student Issues

ITV COURSE REQUIREMENTS

1. Students cannot have a failing grade in the year prior to the current school year that would like to request an ITV course.
2. Students must have at least a 2.5 GPA or higher to enroll in an ITV course.
3. Students must have at least a 3.0 GPA or higher to enroll in a Dual Credit ITV course.

Students who have an ITV class that is dual credit, the college requires you to be in class for **3 periods** a week, but the high school requires you to be in class for **5 periods** a week. This means if you pass your dual credit class you will get college credits, but you will not receive high school credits for this class if you go over the allowed **10 absence** days a semester.

BEHAVIORIAL EXPECTATIONS

Expectations: Students in the Killdeer Public Schools shall demonstrate good citizenship according to the guidelines listed below:

1. Demonstrate Commitment – Students are expected to attend school regularly and take the initiative to actively pursue opportunities available within the school environment (Curricular and Co-Curricular)
2. Cooperate with other people – Students are expected to be polite, treat people with respect, acknowledge and respect people, deal with disagreements maturely and encourage others to do their best.
3. Manage themselves – Students are expected to do what is right. In order to be self-directed, learners, students must remember that they are accountable to their decisions.
4. Respect the Rights and Property of Others – Students are expected to exhibit behavior that ensures the safety and wellbeing of everyone in the Killdeer Public School system. The property of the school district and others is to be respected.

DISCIPLINARY OFFENSES

1. The step-ladder program for discipline is a program of ascending consequences. It is the discipline program implemented at Killdeer Junior/Senior High School. It is published so that the parents, students, and other interested parties may become familiar with the system. In order for the student to learn and for a teacher to instruct, there must be an atmosphere in the school that is conducive to learning. Behavior that interrupts or disturbs this orderly environment cannot be tolerated and must be dealt with promptly, firmly, and consistently. This program assists the student in making good choices and helps him/her manage his/her behavior. This is a lifelong skill that is imperative to success in later life.
2. The “step” system approach to school discipline is based on the belief that students must be responsible for ALL OF THEIR ACTIONS while in attendance at school. When students are referred to the administration for a violation of school rules, the administration bases the resulting consequences on HOW MANY TIMES AND FOR WHAT REASONS the student has been sent to the office during the current school year. For example, a student that consistently disrupts the learning environment needs to receive a more severe consequence than the “first time” offender.
3. The step system provides every student with an opportunity to redeem themselves and move backwards on the disciplinary ladder. A student not referred to the office for thirty (30) days will move one step down the ladder. This allows each student to “wipe their disciplinary slate clean” should they so choose.
4. Any infractions that occur over a period of time when a student leaves the school, but has not been properly checked out by a parent/guardian will be penalized when they return to the school.
5. All disciplinary actions are will be carried out at a level of building principal discretion.
6. All suspensions will result in a suspension from all activities, sports, and any other school functions. 3 weeks for Level II infractions and 6 weeks for Level III infractions.

Level I – 1st offense - 1 hour detention; 2nd offense - 2 hour detention

1. Class disruption
2. Inappropriate hall behavior
3. Leaving class without permission
4. Use of profane language in school
5. Not using proper procedure when checking out of school

6. Minor vandalism of school property
7. Unexcused absence
8. Cheating
9. Use of personal technology during class hours without prior classroom teacher permission (results in loss of device for the remainder of the school day along with appropriate level of discipline) a) 1st Offense Warning/Confiscation
b) 2nd Offense Detention
10. 3 unexcused tardies in a semester
11. Dress Code Violation:
 - a) 1st Offense Warning/Alteration
 - b) 2nd Offense Detention
12. Bullying
 - a) 1st Offense Warning
 - b) 2nd Offense Detention
13. Any other minor infraction as determined by the administration

Level II – 1 or more days in school suspension and/or out of school suspension

1. Fighting
2. Stealing
3. Talking to a staff employee in a disrespectful manner
4. Openly defying teacher's authority (insubordination)
5. Third offense of Level I
6. Any other moderately severe infraction as determined by the administration

PUNISHMENT FOR INFRACTIONS DETERMINED TO BE OF A HARASSING NATURE AND/OR SEXUAL HARASSMENT

considered Generalized Harassment which is defined as intentional behavior directed at an entire group, which is based on demeaning or derisive stereotypes, is so pervasive that it creates a hostile learning/work environment. Examples include comments or jokes, physical gestures or visual displays may include the following punishment/outcomes:

1. Participation in a session(s) on the problem of intimidation/harassment or sexual harassment with the school counselor. If outside counseling is sought, the expense will be the responsibility of the student or student's parents.
2. Written apology to the victim(s)
3. Written letter to parents explaining your actions.
4. Applicable penalties under the District's Student Disciplinary Policies as determined by administration

Level III – 3 or more days in school suspension and/or out of school suspension

1. Physically assaulting a school employee.
2. Causing major physical harm to another student or school employee.
3. Deliberate action that can endanger the life, health, or safety of another student. (Physically attacking another student)
4. Possession of weapon on school grounds (other than a firearm).
5. 2nd offense of Level II
6. Any other severe infraction as determined by the administration.
7. Use/possession of tobacco in school, on the school premises, or at a school related function.
8. Use/possession of electronic nicotine delivery systems (ENDS) in school, on the school premises, or at a school related function.
9. Illegally using, possessing, distributing, or being under the influence of alcohol in school, on the school premises, or at a school related function.
10. Illegally using, possessing, distributing, or being under the influence of drugs, narcotics in school, on the school premises, or at a school related function.
11. Major vandalism
12. Students will be referred for attendance at Sunrise Youth Bureau at parent's expense. Successful attendance/completion of the Sunrise program may reduce disciplinary action. Unsuccessful completion of the Sunrise program may warrant further consequences under school policy.

PUNISHMENT FOR INFRACTIONS DETERMINED TO BE OF A HARASSING NATURE AND/OR SEXUAL HARASSMENT: considered Individually Targeted Harassment which is defined as intentional, non-criminal, verbal, visual, or physical behavior, which is unwelcome by an individual or particular members of a group at which it is targeted, which adversely affects their work environment. Examples include negative or offensive comments, invitations, suggestions, touching or gestures may include the following punishment/outcomes:

1. Participation in a session(s) on the problem of intimidation/harassment or sexual harassment with the school counselor. If outside counseling is sought, the expense will be the responsibility of the student or student's parents.
2. Written apology to the victim(s)
3. Written letter to parents explaining your actions.
4. Applicable penalties under the District's Student Disciplinary Policies as determined by administration

Level IV – EXPULSION

1. ANY FIREARM
2. ANY SECOND LEVEL III OFFENSE THAT DID NOT RESULT IN AN EXPULSION HEARING
3. Any other extremely severe infraction as determined by the administration.

PUNISHMENT FOR INFRACTIONS DETERMINED TO BE OF A HARASSING NATURE AND/OR SEXUAL HARASSMENT: considered Criminal Harassment which is defined as harassing behavior, which violates criminal statutes. Examples include criminal harassment, criminal assault, sexual assault, rape, criminal mischief, arson, and trespass will include the following punishment/outcomes

1. Notification of parents and immediate 10-day out of school suspension, determination will be made for an expulsion hearing.
2. Notification of civil authorities.

NOTE: Parents will be notified via telephone, as well as, with a follow-up letter for levels two, three, and four of this policy.

When an infraction elevates to a willful disruption of a school, school personnel may invoke NDCC 15.1-06-16. Disturbance of a public school - Penalty.

It is a class B misdemeanor for any person to:

1. Willfully disturb a public school that is in session;
2. Willfully interfere with or interrupt the proper order or management of a public school by an act of violence, boisterous conduct, or threatening language; or
3. Rebuke, insult, or threaten a teacher in the presence of a student.

DETENTION

1. Students who are assigned detention will notify parents/guardians.
2. The principal and teacher will determine appropriate detention action.
3. Students who misbehave during detention will be subject to level two disciplinary action.
4. Students must serve detention when assigned. If a student fails to report for detention, the time will be doubled. If a student fails to report for a detention that was doubled, the student will be subject to level two disciplinary action.
5. When a student's misbehavior is a violation of school policy and also of the civil and criminal code, the administration in most cases will contact local law enforcement.

REGULATIONS GOVERNING PUPILS RIDING SCHOOL BUSES

1. Students being transported are under the authority of the bus driver. The bus driver has the same authority as a teacher or administrator.
2. Students shall be on time for the bus, both morning and night.
3. Students shall always cross in front of the bus whether getting on or leaving the bus.
4. Students shall remain seated while the bus is in motion.
5. Students may select their seats or be assigned seats by the driver. When such selection has been made they cannot change without the consent of the driver.
6. Students shall not extend their hands, arms, or their head through the bus window.

7. Students shall have written permission from their parents/guardians or proper school authorities to leave the bus at any point other than the regular stop at home or at the school.
8. Students shall not open or close the bus windows without the permission of the driver.
9. Students shall converse in normal tones; loud or vulgar language is prohibited. When the bus is crossing a railroad track all conversations must stop until the bus has crossed the track.
10. Students shall be courteous to the driver, to fellow students, and to passers-by.
11. Students who refuse to obey promptly the directions of the driver or refuse to obey regulations forfeit the right to ride the bus.
12. There shall be no chewing of gum or sunflower seeds in the bus at any time.
13. On extra-curricular trips, the chaperones shall be primarily responsible for the conduct of the students on the bus.
14. Buses are to stay 10 minutes after school unless they are fully loaded, at which time they may leave.
15. If students are not riding the bus, they are to let the bus driver know, at a time as reasonably determined by the bus driver.
16. Coats, headgear, gloves, and boots must be with any student who rides a bus, including buses for activity trips, during severe weather season.

BUS DISCIPLINE OFFENSES

The information provided on this form will be used to document behavioral issues of students while being transported by District authorized transportation. The rules and actions are intended to assist in the safe operation of District buses and for student safety.

Level 1 Disciplinary Action – Student will be given a warning, referral form will be written, and the form will be sent to the parent. A second infraction of the same manner in the future or an additional level one infraction on the same day may result in a suspension of riding privileges for 5 school days. Repeat level one infractions at any time will be elevated to Level Two Disciplinary Action.

Level 1 offenses

1. Not remaining properly seated in the bus seat, includes laying on the bus seat, and arms and legs in the bus aisle
2. Chanting, shouting, or screaming
3. Unauthorized food on the bus
4. Not following the directives of the driver
5. Not crossing in front of the bus when being loaded or off-loaded
6. Unauthorized opening of windows
7. Extending body parts out of windows
8. Unauthorized off-loading at other than the regular bus stop without parent permission
9. Not keeping appendages to yourself including unwanted touching and/or grabbing other passengers
10. Not having proper seasonal clothing in their possession
11. Inappropriate behavior
12. Use of profane language
13. Minor disruptions
14. Minor vandalism (e.g. writing on bus seats) 15. Minor disruptions with electronic devices.

Level 2 Disciplinary Action – Referral Form will be written, parent will be contacted as soon as possible, the principal/superintendent may call a meeting with the student, parent/guardian, and bus driver to discuss the behavioral issue, student riding privileges will be suspended for 5 or more school days.

Level 2 offenses

1. Fighting – elevated verbal or physical
2. Stealing
3. Openly defying the bus drivers authority including verbal defiance
4. Behaviors that cause the bus driver to conduct an emergency stop of the bus to get students under control
5. Deliberate expulsion of body fluids/mucous toward another student 6. Major vandalism such as tearing of bus seats, breaking a window, etc.
7. Harassment and or sexual harassment (additional ramifications based on District Policy and student handbooks will be enforced)

8. Inappropriate use of electronic devices, including cyber bullying, inappropriate video gaming, viewing of unauthorized sites by a minor, mass texting, screen flashing and/or screen light disruptions (driver distraction), photography (even “selfies” may create a FERPA issue with other students
9. Repeat Level I infractions

Level 3 Disciplinary Action – Referral Form will be written, parent will be contacted as soon as possible, the principal/superintendent will call a meeting with the student, parent/guardian, and bus driver to discuss the behavioral issue, student riding privileges will be suspended for 10 or more school days. Repeat level three infractions at any time will result in a suspension of student riding privileges for 30 or more school days.

Level 3 offenses

1. Physical assault of a school employee
2. Causing major physical harm to another student
3. Deliberate action that can endanger the life, health, or safety of another student
4. Possession of a weapon (other than a firearm – State Law results in expulsion)
5. Any other severe infraction as determined by the administration
6. Deliberate inappropriate use of electronic devices as defined in Level Two
7. Illegally using, possessing, distributing, or under the influence of tobacco, alcohol, or drugs
8. Repeat Level II infractions

Additional Bus Information

1. Drivers are authorized to return to school with all riders to offload student(s) that are Level 3 offenders if they are a shorter distance to the school than the first route stop. Parents will be notified about the route situation and be given an approximate route time based on the situation. Parents/Guardians of the student offender will be called to pick up their child at the school.
2. Electronic devices may be used at the peril of the student which means loss, theft, and/or breakage will be the burden of the student/family. The driver may temporarily confiscate the electronic device for Level 2 or Level 3 offenses and will return the device when the student departs the bus. The driver will inform school administration if they suspect the student has viewed inappropriate sites as a minor.
3. Bus video recordings (if available) may be used to reference student actions requiring referral.
4. Suspension of riding privileges will be for all forms of District provided transportation including extracurricular travel, field trips, etc. during the time of suspension

BULLYING POLICY

The Killdeer School District is committed to providing all students with a safe and civil school environment in which all members are treated with dignity and respect. Bullying of or by a student or school staff member is against federal, state, and local policy and is not tolerated by the Board. Bullying behavior can seriously disrupt the ability of the District to maintain a safe and civil environment, and the ability of students to learn and succeed. Therefore, it is the policy of the state and the District that students and school staff members shall not engage in bullying behavior while on school property. (See School Board Policy [ACEA](#))

NONDISCRIMINATION & ANTI-HARASSMENT POLICY

The Killdeer School District is committed to maintaining a learning and working environment free from discrimination and harassment in all employment and educational programs, activities, and facilities. The District prohibits discrimination and harassment based on a student’s, parent’s, guardian’s, or employee’s race, color, religion, sex, gender identity, national origin, ancestry, disability, age, or other status protected by law. The District also provides equal access to the Boy Scouts and other designated youth groups, as required by federal law. (See School Board Policy [AAC](#))

DISCRIMINATION & HARASSMENT GRIEVANCE PROCEDURE

The following procedure is designed to resolve discrimination, harassment, and retaliation complaints by and against students, parents, and third parties, as described in board policy, in a prompt and equitable manner. Board policy requires all students and staff to fully cooperate when asked to participate in a discrimination, harassment, or retaliation investigation. The procedure contained in this regulation supersedes the district’s policies regarding complaints about personnel and bullying. (See School Board Policy [AAC-BR1](#))

LOCKERS

Each student will be assigned a locker. The inside of the locker must be kept clean and neat at all times. Locker doors are not to be misused, leaned against while open, slammed, etc. If you misuse or damage your locker, you will be responsible for any damages and will lose the privilege of having it. Ownership and control of all lockers is retained by the school district. Access to all lockers under certain conditions is a legal right of school officials whose responsibility it is "in loco parentis" to protect the health, safety and welfare of all students enrolled. Any evidence turned up by such a search may be used for disciplinary purpose and/or turned over to appropriate non-school authorities at the discretion of the administration. If an item is missing from your locker, please contact the principal as soon as possible. It is recommended that valuable personal items not be in your locker.

PHYSICAL EDUCATION AND ATHLETIC LOCKERS

Lockers are provided for those students that would like to store their physical education and or athletic equipment at the school. If a lock is not on a locker, a lock can be checked out from the Athletic Director. A five dollar deposit is required at the time of check out. The deposit will be returned when the lock is turned in at the end of the season. It is recommended that valuable items not be left at the school. The school is not the responsible for items taken from the lockers and for items left outside the locker.

BACKPACKS

Backpacks and other bags will may be worn into the school, but will not be allowed in individual classrooms. Backpacks and other bags must be kept in lockers for safety reasons.

STUDENT PARKING

Students are allowed to park in the South parking lot of the school. Vehicles need to be parked appropriately between visible line. Any vehicle that is deemed to be parked inappropriately may be towed at the student's expense.

TEXTBOOK/LIBRARY BOOK RETURN

Students will receive/check out various books throughout the year from different classes and can be checked out through the library. Once these books are given/checked out to student they are his/her responsibility. If students damage or do not return books that have been checked out to them, they will be accountable for replacing them. A record of books will be kept of missing and damaged books from year to year. The students who refuse to replace damaged books at a used price will not be allowed to check out library books or textbooks until the school is compensated for their loss.

HALLWAYS

Keep to the right in passing to your next class. Hallway floors must be kept free of books, duffel bags, etc.

PASSES

An electronic version of passes will be utilized for the 2024-2025 school year. The students will also utilize their calendar on Office 365 email to track their assignments and due dates.

TELEPHONE USAGE

1. Outgoing Calls - Students needing to use a phone must get authorization from a teacher, front office staff member, or principal to make outgoing calls on school phones.
2. Incoming Calls - Students will not be called out of class or study hall to receive a call unless there is an emergency.

STUDY HABITS

Students should condition themselves to doing as much of their regular schoolwork in school as they can. Homework will be necessary, and a regular time set aside each day, at home, to do school work. Success in school is in direct relation to the amount of time spent on schoolwork at a regular time set aside for study. It is generally accepted that an average of at least two hours a day of homework is appropriate for high school students.

DRESS CODE

The Board encourages students to use sound judgment in dress and grooming. While attention seeking devices in dress and grooming are discouraged, students shall not be prevented from attending school or a school-sponsored activity because of appearance if style, fashion, or taste is the sole criterion for such action. The administration will make reasonable efforts to notify students of these rules. Each building principal shall develop a procedure for handling and disciplining students in violation of these rules. While the school

administration may require students participating in physical education classes to wear certain apparel which meets reasonable health and safety standards as established by the Board, they may not prescribe a specific brand that students must buy.

Prohibitions

The District prohibits the following articles of clothing or decoration at school sponsored functions and/or on school property. Clothing/decoration that:

1. Is reasonably likely to substantially disrupt the educational environment.
2. Poses a health or safety risk.
3. Is destructive to school property and/or causes excessive maintenance problems.
4. Is intended to identify the student as a member of a gang.
5. Promotes illegal activities and/or the use of tobacco or alcohol.

STUDENT USE OF PERSONAL TECHNOLOGY

Student use of personal technology will be prohibited within the regular classroom setting. During class time, personal technology will be placed in a designated area in each classroom. The use of personal technology will be permitted during passing periods and lunch periods. Any rules in addition to what is stated in this section will be governed by school board policy. (See School Board Policy [FFI](#))

INTERNET NETWORK ACCEPTABLE USE & ONLINE ETIQUETTE POLICY

The Board of Education is committed to the goal of having electronic network facilities used in a responsible, efficient, ethical and legal manner in accordance with the mission of the Killdeer Public School and the purposes of SENDIT and Internet. Users must acknowledge their understanding of the general policy as a condition of receiving an account or using the networks.

Acceptable uses of the network are activities, which support teaching and learning. Network users are encouraged to develop uses which meet their individual needs and which take advantage of the network's functions: electronic mail, conferences, bulletin boards, data bases and access to SENDIT and Internet.

Unacceptable uses of the network include: violating the right of privacy of students and employees of the district, using profanity or other language and/or graphics which may be offensive to another individual, re-posting personal communications without the author's prior consent, copying commercial software in violation of copyright law, using the network for financial gain or for any commercial or illegal activity, spreading computer viruses, and downloading, storing, or printing files or messages that are profane, obscene or the use of language that offends or tends to degrade others.

Examples of Unacceptable Use:

1. Installing any software that requires the use of a make file without prior consent of a system administrator.
2. Possessing a copy of the system password file or any portion thereof.
3. Cracking, hacking or otherwise breaking into accounts without authorized access on this system or any other.
4. Possessing and/or running encryption/decryption/cracking/ security/analysis scripts or binaries or any other tools used to expedite the process.
5. "Lending" your account to another user. NO sharing passwords.
6. Planning or conducting any illegal activities through the Killdeer Public School's network or any network accessible from the Killdeer Public School, including, but not limited to, possessing or distributing pornography or commercial software (or any associated paraphernalia).
7. Parents, school officials and local law officials may be called in to investigate such an act if it is deemed necessary.
8. Sending unwanted threatening or harassing e-mail to individuals on the system or otherwise.
9. No chain letters (either creating or passing on).
10. Sending mass mailings to more than 10 people at a time.

Violating these rules without prior written permission from the administration/computer coordinator is prohibited. The school district reserves the right to suspend accounts or reduce/eliminate your accesses if it is felt that a student is violating the law, being rude, unhelpful and/or uncooperative. Students may be subjected to disciplinary actions as well.

STUDENT RECORD COLLECTION

It is necessary for the school district to maintain extensive and sometimes personal information about pupils and their families for educational purposes. These records are kept to assist the school in offering appropriate educational experiences to the student. The interest of the student must supersede all other purposes for which records might be kept. A permanent cumulative record shall be kept on all students. These highly private records are to be used only by the professional staff immediately concerned with a student's welfare. Such files are housed in a secure environment at all times and signatures, dates and reason of intent to preview them must be documented. Upon approval from the principal, personal cumulative records shall be made

available to the student and his/her parents or guardians. These student records may contain, but are not limited to: identifying data, immunization data academic work completed, level of achievement (grades, standardized achievement test scores), attendance data, scores on standardized intelligence, aptitude and psychological information, teacher or counsellor ratings or observations and verified reports of serious or recurrent behavior patterns.

GUIDANCE SERVICES

Students are urged to consult the counselor for any problems they may have; either personal, or school related. Consult the counsellor or career advisor concerning subjects you should take, senior responsibilities for college, and vocational choices.

WELLNESS PLAN

All students in grades K-12, including students with disabilities, special health care needs, and in alternate educational settings, may receive daily physical education (the equivalent of 150 minutes per week for elementary students and 225 minutes per week for middle and high school students) for the entire school year. A qualified physical education/elementary classroom teacher shall teach all physical education. Student involvement in other physical activity such as interscholastic or intramural sports may not be substituted for meeting the physical education requirement.

Beverages allowed in the high school during school hours are water, fruit and vegetable juice containing 100% fruit/vegetable juice, low fat or fat free milk(flavored or unflavored) and sport drinks. Beverages not sold or distributed during school hours are soft drinks, iced tea, fruit based drinks that contain less than 100% real fruit juice, and beverages containing caffeine. Refer to KHS Lunch and Snack Guidelines at the end of the handbook for guidance. All beverages need to be in a closed container. No drinks from a can or disposable cup will be allowed. Continued infractions will be dealt with through the discipline policy.

STUDENT ALCOHOL AND OTHER DRUG/ABUSE POLICY

The Killdeer School District shall strive to provide a learning environment that is safe, drug free, and conducive to learning. This policy is designed to help eradicate the influence of drugs and alcohol within the school environment, promote awareness and health, and protect students in the school environment by imposing consequences for drug and alcohol related violations. (See School Board Policy [FFA](#))

CARRYING WEAPONS

Students are prohibited from possessing on school property 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. (See School Board Policy [FFD](#))

USE OF ANIMALS IN DISTRICT SCHOOLS & IN CURRICULAR PROGRAMS

The Killdeer School Board believes there are medical and physical dangers associated with allowing interaction with and/or use of animals in the educational program and in district schools. The Board, however, also recognizes that animals may be an effective teaching aid and/or their presence may be required to reasonably accommodate students and staff with disabilities. (See School Board Policy [ACBC](#))

DISTRIBUTION & POSTING OF NONCURRICULAR MATERIAL IN SCHOOL

This regulation is not applicable to student distribution of noncurricular material. The Board has established a separate policy governing this matter. (See School Board Policy [KAAD & KAAD-BR](#))

COMPLAINTS ABOUT NON-COACHING PERSONNEL POLICY

The board recognizes that complaints from concerned patrons are inevitable. Patrons always have the right to discuss issues with their elected board representatives or administrators. However, in order to provide an effective procedure for responding to complaints in a manner, which is in the best interests of promoting better educational opportunities for children, the following policy is adopted.

1. Anonymous complaints provide no avenue for response or redress of the complaint. An unsigned complaint will not be read or acted upon at any meeting of the Board and any individual Board member, administrator, or other employee will not bring anonymous telephone complaints to the Board. No disciplinary action will be initiated solely on an anonymous complaint; however, the administration will investigate every anonymous complaint.
2. Every effort should be made to resolve any issue that arises between patron(s) and a staff member through a conference between the patron and the staff member as soon as possible.
3. In the event that an agreement is not reached in the conference, complaints about personnel shall be directed to the principal or other supervisor directly responsible for supervision of that employee. The supervisor shall: a. Document and investigate the complaint;

- b. Schedule a meeting of the employee, the complainant, and the supervisor if deemed appropriate;
 - c. If complaint is validated (following either step a. or step b.), documentation is to be prepared and placed in the employee's personnel file; promptly notify the employee if such is the case; and
 - d. Provide a response to the complainant within fifteen (15) days of receipt of the complaint.
4. If either party is not satisfied with the handling of the complaints, the matter can be appealed to the Superintendent for final resolution.
 5. Complaints about the Superintendent shall be directed to the Board Chairman, who shall follow the same procedure.
 6. This procedure is intended to minimize the risk of a possible action for libel or slander, to retain the impartiality of the Board, and to maximize compliance with North Dakota law.

FINAL/SEMESTER TESTS

A semester testing schedule will be provided to students and staff which will allow for a maximum of three semester tests to be taken by a student on one testing day. Students will be required to take one final test each semester of the school year. Below is a list of the required final for each grade level:

- Seniors – Problems of Democracy (S1 and S2)
- Juniors – English (S1 and S2)
- Sophomores – Science (S1 and S2)
- Freshman – Math (S1 and S2)
- 8th Grade – English (S1) and Math (S2)
- 7th Grade – Social Studies (S1) and Science (S2)

Students cannot be exempt from the required semester tests listed above. Any student who meets all of the following criteria in a specific class, that is not the required final, shall be exempt from taking the semester test in that class. The criteria is as follows:

- The student carries a B (3.0) or higher in the class
- The student has 2 or fewer unexcused tardies for the semester in the class
- The student has NOT received a detention in the class
- The student has NOT been suspended from school (If suspended, student must take all semester tests)
- The student has NO missing assignments (all assignments, including makeup work, have been completed) in the class

Any student who wishes to take a semester test that they are exempt from based on the criteria above may do so as an attempt to better their grade in the class.

Any student enrolled in an ITV course that requires a final/semester test must take that final.

Attendance

ABSENTEEISM

The Killdeer School Board recognizes that class attendance and participation are important parts of the educational development of a student, and that grading of a student based on test results alone may not serve to properly motivate a student to educational excellence nor be a proper indication of the skill which the student has achieved in any particular course. Class attendance is an indication of effort and effort is a trait worthy of development by the educational process. The course in which a student is enrolled must have been attended a sufficient number of times to ensure class participation and knowledge of the subject matter is obtained in class before the student can be passed to the next grade level.

Therefore, the following policy is established:

1. Parents or guardians are to call 764-5877 by 9:00 a.m. on the day the student is absent to notify the office of the absence. If a call is not made, the student must bring a note to the principal or main office signed by the parent or guardian explaining the absence. If a note or call is not made, the absence will be unexcused.
2. Students returning to school after being absent must report to the main office to sign in. Students may have two days for every day missed to make up schoolwork.
3. A student will be allowed ten (10) absences per class per semester. Any absence beyond that number will mean a loss of credit for the class.
4. The **ONLY absences** that will not be used for calculating the attendance record are:
 - a. Those that occur due to school-sponsored activities, since these are considered an equivalent educational experience. These exemptions will apply to students participating in sports events, cheerleading, music-related events, FFA trips, FCCLA, academic field trips, and other deemed co-curricular.
 - b. Bereavement in the immediate family (grandmother, grandfather, father, mother, sister, brother). The Attendance Board may review any extended bereavement
 - c. Subpoenas to appear in court or court - ordered, out of district placements for special services.
 - d. Illness or hospitalization verified by a doctor's statement.
 - e. Medical and dental appointments verified by a doctor's statement.
 - i Student will have two weeks from any appointment, illness, or hospitalization that results in an absence from school to submit the doctor's not. After the two-week period, doctor's notes **WILL NOT** be accepted.
 - f. Out of school suspension.
5. Absences, which will be counted in the ten (10) day limit, will include such areas as: family trips, workdays, vacations, visiting friends or relatives, hair, or photography appointments, hunting, or any others not mentioned which are unacceptable to the Attendance Board.
6. After five (5) absences, a letter will be sent to the parent or guardian indicating the severity of the situation and explaining in detail the alternatives for non-compliance. It is the student/parent's responsibility to maintain an update on unexcused absences from this point. The counselor or career advisor will then meet with the student to go over attendance policy and consequences, address possible reasons for excessive absences, a plan will be made with the student move forward, and a call will be made home to parents.
7. After going over the tenth (10th) unexcused absence, the student will have credit withheld. No hours can be made up after the student has reached ten unexcused absences. Students may makeup hours prior to reaching ten unexcused absences to reduce their total number of absences in the class. The makeup hours must be done with the teacher of the class they are approaching ten absences in, or with another certified high school staff member. Each supervised hour made up outside of regular school hours will make up two absent periods. **Students will only be allowed to make up ten recovered hours each semester for each course.** Any absences over the assigned amount will result in loss of credit.
8. KHS administration has final discretion and say on absences and makeup hours.
9. Any decision to withhold credit can be appealed to the school board at the next regular school board meeting. The school board can reject, grant, or put stipulations on the appeal. If stipulations are violated, a loss of credit will result.

PERIOD BY PERIOD ATTENDANCE AND TARDIES

Attendance will be period by period at Killdeer Jr./Sr. High School. The following guidelines will be used to determine absentees:

1. Students are required to be in class a minimum of 30 minutes without being counted absent for the class period. A note stating appropriate reason for early leave or late arrival must accompany the student for him/her to not be counted absent. A student that is in class for more than 30 minutes but less than 53 minutes will be counted tardy.

2. A student must attend school for three periods of a school day prior to a performance to participate in a school related activity. Students must also attend school of three periods prior to a practice in order to practice a school related activity. A student will NOT need to come to school for three periods of a school day if their absence code in PowerSchool is:

- a. D – Doctor Note for an appointment
- b. C – College Visit
- c. S – Subpoena
- d. B – Bereavement

The general rule that should guide being at school for three periods prior to participation in a school related activity is if you are too sick to come to school, you are too sick to participate in a school related activity. Building administration will use discretion and have final say on all instances related to absences and participation in school related activities.

SCHOOL-SPONSORED ABSENCES

Although absences for school sponsored activities are excused, it is the student's responsibility to make assignment arrangements in advance with the teacher whose class will be missed for the activity. Administration may waive this rule when deemed appropriate.

School-sponsored absences are restricted to activities directly sponsored by the school and supervised by a paid staff member. Any competition that occurs outside of the regular NDHSAA sanctioned season for that activity will not be considered a school sponsored absence.

Any student wishing to receive a school-sponsored absence for being a spectator at a regional or state competition must remain in good academic standing in their classes. The student will not be granted a school sponsored absence if they are failing any classes or are on the deficiency list for the current deficiency period.

STUDENT ILLNESS

If a student becomes ill during school, the student needs to call a parent or guardian for permission to leave the school. If a parent or guardian cannot be contacted, the student will be placed in an area that will make the student as comfortable as possible until a parent or guardian is contacted.

PERMIT TO LEAVE THE BUILDING

Students who find it necessary to leave the building during school hours must have parental permission. Students in grades 7-9 must be picked up/signed out and signed back in (if returning) by a: (this is daily process)

- Parent
- Guardian
- Parent /Guardian designee who is at least 18 years of age and must show valid ID

Students in grades 10-12 can be dismissed by parents over the phone. Students in grades 10-12 can take siblings (grades 7-9) with them if it is for an excused absence with PowerSchool codes (D-Doctor's Appointment/Note or illness, S-Subpoena, B-Bereavement). Students must check out of the main office. Students who leave the building without permission will be referred to the discipline section of the handbook.

OPEN CAMPUS LUNCH

Students in grades 10-12 will have open campus privileges during their designated lunch period. If a student elects to use the open campus privilege, Killdeer Public Schools is not responsible or liable for any accidents while a student is using this privilege. Open campus lunch privilege can be revoked at any time based on student behavior and administrator discretion. If a student in grades 7-9 want to leave during their lunch period they must follow the sign out procedure declared in the Permit to Leave the Building section above.

School Activities

ELIGIBILITY

Students participating in the North Dakota High School Activities Association sponsored activities or activities advised by a school employee will follow the eligibility rules and regulations set forth by the Activities Association. In addition, students failing one or more classes at deficiency time will be ineligible for all school sponsored extra-curricular activities until the next deficiency list is reported. All half-credit classes will be considered as a grade for eligibility purposes. All decisions by the principal will be final. **An ineligibility list will be distributed weekly on Tuesdays at 12:00 pm MST.** Late work will be accepted up until the end of the day on Mondays unless other arrangements have been made with a teacher. There will be a two week grace period at the start of each semester in which eligibility will not be counted toward extra-curricular eligibility.

EXTRA-CURRICULAR PARTICIPATION POLICIES

CODE OF CONDUCT:

Any Student found to have committed any North Dakota High School Activity violations, theft, vandalism, damage to school property, or property owned by school employees or any other delinquent act in violation of the law which may have direct and immediate effects on the discipline or general welfare of the school inside or outside of the school, shall be subject to suspension from extra-curricular activities and all other school activities which involve a public performance not required to complete the course requirements (for example: prom, banquets, regional science fair, state fair, school play, concerts, FHA, FFA, band, homecoming candidates, etc., but does not include graduation). However, suspension from graduation exercises shall not be included.

1. All students attending school in the Killdeer School District No. 16 shall be covered by the Code of Conduct Policy.
2. Following due process procedures, the principal shall conduct an investigation and hearing and report his/her findings to the committee, as defined below, prior to any suspension being administered.
3. The Code of Conduct will be in effect for the entire calendar year.
4. The suspension will be determined by a committee consisting of the building principal, the head coaches of any sport or any teacher/advisor for any extra-curricular activity in which the student is currently participating (for example: band, choir, drama, FFA, etc.)
5. Students have the right to appeal the decision upwards in the chain of command. An appeal of the committee's determinations must be made in writing within three working days to the superintendent of schools, whose final decision may be appealed to the Killdeer School Board within three working days of the superintendent's decision. This appeal will be heard at the next regularly scheduled board meeting.

CONCUSSION MANAGEMENT

The District shall comply with the concussion management program requirements contained in law (NDCC 15.1-18.2). **For the purpose of implementing the concussion management program law**, the Board has established the following definitions and requirements:

1. Coach: This term shall include those assigned coaching duties, assistant coaching duties [**and the athletic director**] except in the following circumstances. District students and minors serving in a coaching or assistant coaching capacity shall not have authority to determine if a student should be removed from play due to a possible concussion but are required to report any known sign, symptom, or report of a student's concussion as soon as possible to an adult official, coach, or athletic trainer so that a removal decision can be made. District students and minors serving in coaching or assistant coaching capacity are furthermore not authorized to receive documentation from a health care provider authorizing a player to return to play. Such authorization must be provided to an adult coach or athletic trainer.
2. Health care provider: In order to qualify as a health care provider who can examine a concussion and authorize an athlete's return to play, an individual must be authorized to diagnosis and treat concussions. This definition excludes healthcare workers such as, but not limited to, EMTs, nursing assistants/aides, licensed practical nurses, and registered nurses.
3. Official: The District shall comply with the definition of an official under law, but shall exclude from this definition the following. District students and minors under eighteen serving in an officiating capacity shall not have authority to determine if a student should be removed from play due to a possible concussion but are required to report any known sign, symptom, or report of a student's concussion as soon as possible to an adult official, coach, or athletic trainer so that a removal decision can be made.
4. Parent is defined to include biological parent or legal guardians.

5. School-sanctioned athletic activity is a sport that: Is not part of the district’s curricular or extracurricular program;
 - a. Is established by a sponsor to serve in the absence of a district program;
6. Receives district support in multiple ways (i.e., not school facility use alone);
7. Requires participating students to regularly practice or train **and** compete.
8. The District has officially recognized through board action as a school-sanctioned activity;
 - a. The Board shall make all sanctioning decisions on a case-by-case basis based on the criteria in this paragraph. As a condition of receiving school sanctioning, sponsors of the athletic activity shall agree to comply with this policy and the concussion management law. This includes agreeing to provide appropriate training to each coach, official, and athletic trainer as required by law and providing appropriate information to parents and students as required by law. The sponsor shall provide to the District documentation certifying that this training has occurred and students/parents have viewed required informational material on concussions prior to beginning the activity.
9. School-sponsored athletic activity is a sport that the District has approved through policy or other board action for inclusion in the district’s extracurricular program, is controlled and funded primarily by the District, and requires participating students to regularly practice or train **and** compete.
- 10.

CONCUSSION MANAGEMENT PROGRAM

Concussion Signs & Symptoms

The signs and symptoms of a concussion are as follows:

| Signs* | Symptoms* |
|---------------------------------------|------------------------------|
| Athlete appears dazed or stunned | Double vision, blurry vision |
| Balance problems | Headache |
| Confusion | Fatigue |
| Forgets events after the hit | Feels “foggy” |
| Forgets events prior to hit | Feels sluggish |
| Forgets plays | Nausea or vomiting |
| Loss of consciousness (any duration) | Problems concentrating |
| Moves clumsily (altered coordination) | Problems remembering |
| Personality change | Sensitive to light or noise |
| Responds slowly to questions | |
| Unsure about game, score, opponent | |

Requirements when Signs & Symptoms are Observed/Reported Removal

1. An official shall remove from competition and a student’s coach or athletic trainer shall remove from practice, training, or competition a student:
 - a. That reports any sign or symptom of a concussion;
 - b. That exhibits any sign or symptom of a concussion; or
 - c. When a licensed, registered, or certified health care provider (whose scope of practice includes recognition of concussion signs and symptoms) has notified the coach, official, or athletic trainer that the student has reported or exhibited a sign or symptom of a concussion.

Examination

2. A student removed from practice, training, or competition for one or more of the reasons above must be examined as soon as practical by a licensed, registered, or certified health care provider whose scope of practice includes diagnosis and treatment of concussions.
3. **When to Call for Emergency Assistance***
4. If an athlete exhibits the following symptoms, a district employ, sports authority (e.g., coach, assistant coach, trainer, referee) or designee should call 911 for emergency medical assistance.
5. The athlete lost consciousness or has a decreasing level of consciousness;

6. The athlete has symptoms of a concussion and his/her conditions appear to be worsening;
7. The athlete's neurological function is deteriorating or mental status changes (lethargic, confused, agitated, difficulty maintaining focus/arousal) ;
8. The athlete's respiration is decreasing or irregular;
9. The athlete exhibits any sign or symptom of associated injuries, spine or skull fracture, or bleeding;
10. The athlete exhibits seizure symptoms/activity.

Transportation when Emergency Assistance is NOT Activated

11. Under no conditions should a student with a suspected head injury be sent home or allowed to drive. An athlete removed from play in accordance with this procedure whose condition appears stable (i.e., not worsening) should be transported by his/her parent to a medical facility as soon as possible. If the student's parent is unavailable, the coach shall make arrangements to have the student transported to a medical facility by a school employee as soon as possible. The coach or designee shall make a continued effort to notify the student's parent of the student's possible injury, transportation arrangements, and destination.

Return to Play Requirements

12. A student who is removed from play in accordance with this procedure will not be allowed to return to practice, training, or competition until the student or the student's parent obtains **written** authorization from a licensed, registered, or certified health care provider whose scope of practice includes the diagnosis and treatment of concussion and provides that authorization to the student's coach or athletic trainer.

Training

Upon initial employment (or selection, in the case of volunteers) or at the time the concussion management program is initially implement (for existing staff) and every two years thereafter, each district coach, official, and athletic trainer shall receive training regarding the nature and risk of concussions The Superintendent [**or athletic director**] shall determine the method most suitable for carrying out this training requirement and should place, in each applicable personnel file, documentation of the date(s) the staff member completed concussion training.

EXTRA-CURRICULAR UNIFORM/EQUIPMENT COLLECTION POLICY

All athletes and/or parents of athletes will be required to sign an acknowledgement of receipt of athletic equipment/uniform at the time of issuance. The record of this acknowledgement will be maintained by coaches.

If equipment and uniforms are not returned within 2 weeks of the end of season, the coach will send/issue a written reminder with an additional two week period for return of equipment/uniform. The athlete will not be issued equipment/uniform for another sport until equipment/uniform is obtained or restitution is made for a previous season, nor will he/she be permitted to participate in any sanctioned NDHSAA events for the school until the equipment/uniform issue is resolved. Uncollected equipment and/or payment for equipment may result in the school pursuing the collection matter in small claims court.

If equipment, uniform, and collection methods are unsuccessful, the District may withhold cumulative record information as allowed by law when requested by the student for post-secondary pursuits.

EXTRACURRICULAR PARTICIPATION REQUIREMENTS

Philosophy

The Board believes that participation in extracurricular activities constitutes a privilege and not a right. Students who participate in extracurricular activities represent the student body, school district, and community on the state and national level. As such, behavior of these students is a reflection on the entire community.

The District will enforce the requirements placed on extracurricular participants by the North Dakota High School Activities Association (NDHSAA), which govern both on- and off- campus behavior. In addition, the Board has established the following extracurricular participation requirements.

Attendance Requirement

A student must attend school for three periods of a school day prior to a performance to participate in a school related activity. Students must also attend school of three periods prior to a practice in order to practice a school related activity. A student will NOT need to come to school for three periods of a school day if their absence code in PowerSchool is:

- b. D – Doctor Note for an appointment
- c. C – College Visit

- d. S – Subpoena
- e. B – Bereavement

The general rule that should guide being at school for three periods prior to participation in a school related activity is if you are too sick to come to school, you are too sick to participate in a school related activity. Building administration will use discretion and have final say on all instances related to absences and participation in school related activities.

Other Rules of Participation

Rules set forth by the coaches must be followed, maintained and practiced. A coach has the authority to disqualify any individual who displays inappropriate behavior and/or actions.

Any student found to have committed any North Dakota High School Activity violations, theft, vandalism, damage to school property, or property owned by school employees, violation of school policy, or any other delinquent act in violation of the law, which may have direct and immediate effects on the discipline of a welfare of the school inside or outside of the school, shall be subject to suspension from extracurricular activities and all other school activities that involve a public performance not required to complete the course requirements (for example: prom, banquets, regional science fair, state fair, school play, concerts, FHA, FFA, band, homecoming candidates, etc.,) However, suspension from graduation exercises shall not be included unless deemed appropriate by the Superintendent.

Violation of Other Misconduct Policies

Students who violate student conduct policies not covered by NDHSAA bylaws may be subject to suspension from extracurricular activities for a period of up to six consecutive weeks for the first offense and a period of eighteen weeks for any subsequent offense(s). Such consequences shall be imposed in addition to other disciplinary consequences imposed under the applicable policy.

If the school receives a standard notification(s) from law enforcement agencies that a student has violated the alcohol, drugs, or tobacco provision under law during the summer (including multiple infractions), that student shall be declared ineligible for six weeks beginning the first date of a fall sports. If there is a school-related summer activity, credit shall be given for days in which the student was not allowed to participate.

Suspension Procedure

When the principal or Superintendent, as a result of his/her investigation, concludes that a violation of this policy or NDHSAA bylaws has occurred, s/he shall issue notice to the student of this suspension.

Administration of Suspensions

1. Any student who receives a six week suspension in the spring of the year shall serve the entire suspension.
2. If a student is involved in a spring sport his/her suspension will continue until the state meet is concluded for that sport or the last day of the school year, whichever is later. Any days left in the suspension shall be served the following fall term. If there is a school-related summer activity, credit shall be given for days in which the student was not allowed to participate.
3. If a student is not involved in a spring sport, his/her suspension will continue until the last day of the school term. Any days left in the suspension shall be served the following fall term. If there is a school related summer activity, credit shall be given for days in which the student was not allowed to participate.
4. Students involved in fall sports shall begin their suspension, which was carried over from the spring, at the beginning of their fall sports season.
5. Students not involved in fall sports shall begin their suspension, which was carried over from the spring, at the beginning of the fall term.
6. If any student is in the process of serving an eighteen week suspension when school ends in the spring, he/she will be required to serve a minimum suspension of six weeks. If the six week minimum was not met in the spring of the year the days necessary to serve a minimum six week suspension shall be carried over to the fall term. The administration of this suspension shall follow the guidelines of 1-4 above.
7. A student who violates NDHSAA rules during summer break will be subject to a suspension time equivalent to two weeks of athletic competitions.

Reporting

Any patron wishing to report a violation of the NDHSAA rules concerning drugs, alcohol, or tobacco is required to fill out and return the reporting form available in the school office. School administration shall then conduct an investigation. The outcome of the investigation shall be considered part of the student's educational record and consequently confidential.

Any report on school grounds or on a school trip during the school calendar year resulting in probable cause will be investigated by school administration and/or coaches and advisors if the report takes place on a school trip.

Practice and Travel while Suspended

Students who are under suspension are encouraged to practice with their respective teams. Suspended students will not be allowed to travel with the team.

AFTER SCHOOL FUNCTIONS

Students desiring to attend school functions must come at the time set for the function or shortly thereafter. The doors will be locked within one-half hour after the time set for the function to begin. Students will not be admitted thereafter. (School functions include dances, student lock ins, movie nights, etc.)

WEDNESDAY NIGHT ACTIVITIES

Wednesday has been set aside as "Family Night". The Killdeer High School will continue to cooperate in scheduling as few events as possible on that night, thus allowing full opportunities for the churches to carry on their programs without conflict with school activities. No local school activities will be scheduled on Wednesday evenings after 6:30 p.m.

SUNDAY PRACTICES AND SCHOOL ACTIVITIES

Generally, no Sunday practices or meetings will be held for any activity. In extenuating circumstances exceptions may be granted by the superintendent because of non-school scheduling difficulties, where meetings, rehearsals, gatherings, travel, and/or practices are deemed to be essential to the success of programs. Sundays will be reserved for family activities. No games or performances at any level shall be allowed on Sundays.

EXTRA-CURRICULAR BUS TRAVEL

Students participating in school-sponsored activities must ride the bus to and from the event. If a parent/guardian requests not to have a child ride the bus to or from an event, the parent/guardian must sign a release form from the supervisor at the event. Prior contact and written permission must be made with the administration if a parent/guardian cannot sign at an event and requests not to have the child ride the bus.

CONDUCT AT ATHLETIC/EXTRA-CURRICULAR EVENTS

The Killdeer School, student groups and community are judged by the conduct of everyone who attends a game. We ask your consideration of these guidelines so we do not mar the reputation of our school and community by our actions at sporting events, whether it is here in Killdeer or at another town.

1. Students are expected to stand and be courteous during the school songs for both teams.
2. Students are to face the flag, remove any head gear/wear and stand at attention during the national anthem.
3. Be a good fan. Sit down and watch the game. At music concerts or speaking presentations, sit down and listen. Visiting and moving around will not be allowed, for it is very disruptive for both the performers and other observers.
4. Never boo officials, other teams or players. Referees do the best job possible and know the rules better than most of the spectators. They have studied for and passed a test, which entitles them to referee. Please respect their judgment.
5. Desire to win, but to win fairly.
6. Always back our team - win or lose.
7. Never jeer or make fun of the other team or a member of our own team.
8. All cheers are to be of a positive nature towards our team. Negative cheers, chants, etc., have no place at high school competitions.
9. Don't throw things at anyone. Do not throw things at all in the school building or playing field. Stay in your place and watch the game. Do not run back or forth, or in and out while the game is in progress. During football games, the south end of the stadium and the lawn south of the school is off limits to playing any sort of game or activity.
10. Do not scuffle, wrestle or play anywhere in the building or on the field.
11. Always follow the yells and cheers of the cheerleaders. No artificial noisemakers are allowed at any event.
12. Be quiet when either team is attempting free throws.
13. Do not hang around the gym or field after the game is over. Students should not be on the gym floor with street shoes.

Students, who will not follow the above-mentioned guidelines, will be sent home and may be barred from attending future afterschool events. Please cooperate with us so this does not have to happen.

COACHING COMPLAINTS

Anonymous complaints provide no avenue for response or redress of the complaint. An unsigned complaint will not be read or acted upon at any meeting of the Board and any individual Board member, administrator, or other employee will not bring anonymous telephone complaints to the Board. No disciplinary action will be initiated solely on an anonymous complaint; however, the administration will investigate every anonymous complaint.

1. Every effort should be made to resolve any issue that arises between parents and coaches through a conference between the parent(s) and the coaches as soon as possible after the incident that causes concern.
2. In the event that agreement is not reached in the conference, the concerned parent(s)/guardian(s) shall meet with the athletic director, and the coach, within seven school days, after the incident in an attempt to resolve those differences.
3. If an agreement is not reached by the conclusion of the second meeting, the parent(s)/guardian(s) shall meet with the superintendent, coach, and athletic director within seven school days after the second meeting for final resolution.
4. This procedure is intended to minimize the risk of a possible action for libel or slander, to retain the impartiality of the Board, and to maximize compliance with North Dakota law.

Directory Information

NOTICE OF DIRECTORY INFORMATION

The Family Educational Rights and Privacy Act (FERPA), a Federal law, requires that Killdeer School, with certain exceptions, obtain your written consent prior to the disclosure of personally identifiable information from your child's education records. However, Killdeer School may disclose appropriately designated "directory information" without written consent, unless you have advised the District to the contrary in accordance with district procedures.

The primary purpose of directory information is to allow the Killdeer School District to include this type of information from your child's education records in certain school publications. Examples include: 1. A playbill, showing your student's role in a drama production;

2. The annual yearbook;
3. Honor roll or other recognition lists;
4. Graduation programs; and
5. Sports activity sheets, such as for wrestling, showing weight and height of team members.

Directory information, which is information that is generally not considered harmful or an invasion of privacy if released, can also be disclosed to outside organizations without a parent's prior written consent. Outside organizations include, but are not limited to, companies that manufacture class rings or publish yearbooks. In addition, two federal laws require school districts receiving assistance under the Elementary and Secondary Education Act of 1965 (ESEA) to provide military recruiters, upon request, with three directory information categories--names, addresses and telephone listings--unless parents have advised the school district that they do not want their student's information disclosed without their prior written consent.

If you do not want Killdeer Public School to disclose directory information from your child's education records without your prior written consent, you must notify the District in writing within five school days from the date this notification is received. Killdeer Public School has designated the following information as directory information: *Note: an LEA may, but does not have to, include all the information listed below. This list must be consistent with policy.*

1. Address
2. Date and place of birth
3. Dates of attendance
4. Degrees, honors, and awards received
5. Grade level
6. Most recent school attended
7. Name
8. Participation in officially recognized activities and sports
9. Photograph
10. School email address
11. Student identification number if it cannot be used alone to access an educational record and is not the student's social security number
12. Telephone listing
13. Weight and height of members of athletic teams

Request to Withhold Directory Information for the 2023-2024 School Year:

- C Please do not release **any** directory information. (See definition above)
- c Please do not release the following **part or parts** of directory information: (check all that apply)
- Name
- Telephone Photograph
- c . Other (specify): _____
- c Please do not release directory information to:
- Military Recruiters
- Colleges & Universities
- Other (specify): _____.

Student's Name: _____

School: _____

Grade: _____

Parent/Guardian Signature: _____

Date: _____

NOTE: If the student is a high school senior or is otherwise scheduled to graduate, this opt-out request will continue to remain effective after the student has graduated from high school.

H. Consider the Daycare Handbook for 2024-2025

LITTLE COWBOYS LEARNING CENTER

Welcome to Little Cowboys Learning Center. At LCLC, each child is provided with the upmost care and love. Each day will be filled with activities such as outside play (weather permitting), inside structured and unstructured play, creating art and crafts, and learning activities.

Philosophy

Little Cowboys Learning Center recognizes the importance of play in the learning process for young children. Play is the basis for learning in our programs. LCLC works to empower children, promote individuality, and develop strong partnerships with families while creating an environment that helps young children attain physical, cognitive, social, and emotional achievements, preparing them for their future educational needs.

Each child brings to Little Cowboy's Learning Center a history of life experience and cultural heritage. Partnerships between families and the Center are essential to the growth and development of the individual child. We strive to create and promote these strong partnerships with families and create a sense of community that is thoughtful, warm and compassionate.

Mission Statement

To provide child-centered, play-based learning experiences for young children in a safe and nurturing environment.

Disclaimer

Little Cowboys Learning Center accepts children from birth through 5 years old. We do not discriminate on the basis of race, sex, color, national origin, religion, age, or disability in admission, access to, or treatment in the childcare program and activities.

Open-door Policy

Little Cowboys Learning Center carries an open-door policy. You may stop by at any time to observe your child, unless there is a court order in place; then access would be restricted. Just remember that visitors have an impact on your child's behavior, and they may "act up" while you are here. Also, if your child is having separation problems, a visit may make it difficult for your child when you leave again.

Communication

A verbal or written report will be given to all parents at the time of pickup to let you know about your child's day. If you need to call or text LCLC, and we do not answer, please remember that your child is at the top of our priorities, and we will return missed calls as soon as time allows.

*A conference can be scheduled at any time by either provider or parent.

Waiver

Little Cowboy's Learning Center reserves the right to make policy or financial changes at any time when it is in the best interest of the learning center and does not compromise the quality of the children's care. Any changes will be given a two-week notice.

Insurance

Little Cowboys Learning Center has and is required to carry liability insurance.

Hours of Operation

Little Cowboy's Learning Center hours of operation will be from 7:30 A.M. to 4:30 P.M., Monday through Friday. Please respect our time and have your child(ren) picked up by closing time. If you are late, it will be a \$30.00 per half hour, per child charge (beyond 4:30), unless prior arrangements are made with the Director or on-duty Supervisor.

Staff

Little Cowboys Learning Center will not employ any individual who has pled guilty to or pled no contest to: homicide, assaults-threats-coercion, kidnapping, gross sexual imposition, corruption or solicitation of minors, sexual abuse, sexual assault, robbery, burglary, facilitating prostitution, child procurement (abuse and neglect), sexual performances by children, or any other offense not listed above that has been determined to be not sufficiently rehabilitated. Little Cowboys Learning Center follows the guidelines set by the State of North Dakota.

1. The minimum qualifications for all staff members responsible for caring for or teaching children are as follows:
 - a. Shall be at least fourteen years of age;
 - b. Shall be individuals of good physical, cognitive, social, and emotional health and shall use mature judgement when making decisions impacting the quality of care;
 - c. Shall verify completion of a department approved basic childcare course within the first three months of employment;
 - d. Shall certify the staff members own annual successful completion of the department approved training related to childcare;
 - e. Shall not place a child in an environment that would be harmful or dangerous to the child's physical, cognitive, social, or emotional health;
2. Receive a two-day, on-site orientation to the childcare program during the first week of employment. The orientation must address the following:
 - a. Emergency health, fire, and safety procedures for the daycare;
 - b. The importance of handwashing and sanitation procedures to reduce the spread of infection and disease among children and staff members;
 - c. Any special health or nutrition problems of the children assigned to the staff member;;
 - d. Any special needs of the children assigned to the staff member;
 - e. The planned program of activities at the daycare;
 - f. Rules and policies of the Little Cowboys Learning Center; and
 - g. Child abuse and neglect reporting laws;
3. Ensure safe care for children under supervision.

All employees are required to pass a background check prior to working at Little Cowboys Learning Center. All staff members are given an employee handbook and are expected to abide by the rules set forth by Little Cowboys Learning Center. All staff members are CPR and First Aid certified.

Enrollment

Little Cowboys Learning Center accepts children from birth through 5 years old. We do not discriminate on the basis of race, sex, color, national origin, religion, age or disability in admission, access to, or treatment in the childcare program and activities.

We would love to give you a tour of our facility before your child starts at either of the centers and to discuss the program and policies. You will also receive written notice of any significant changes in our program services and policies.

The following items must be submitted to the director prior to or on the first day of childcare services and also be updated annually (August):

- Child information sheet
- Parent's Statement on Health of Child
- Proof of Birth Certificate
- Immunization Record
- SIDS Infant form (if younger than 12 months)
- Signed Contract
- Signed Receipt of Handbook

If your child has a care plan due to an allergy or health problem, this must be submitted on or before the first day of daycare, along with a written doctor's note.

All records are kept confidential. If information needs to be updated at any other time, please notify the Director in writing.

Rates/Payments/Refunds

Please understand that you have a set schedule for your child(ren) to attend Little Cowboy's Learning Center, and you are asked to pay \$39/day for 0-17 months, \$37/day for 18 months and up and \$20.50/day for every subsequent child for KPS Employees and \$40.00 per day per child for non-KPS Employees. For Children that attend preschool it is \$20.50 per child for each day they attend preschool. Prepayment for two weeks is due prior to your child's first day. You will be invoiced every two weeks thereafter, as prepay for the following two weeks. Little Cowboys Learning Center has the right to refuse daycare services to anyone who has not prepaid by the prior Friday. Please note: the youngest child attending Little Cowboy's Learning Center will be the full rate child. Snow days will be credited on the next billing cycle. Please see attached Childcare contract.

No Payment Scheduled school days off and snow days

*If rate increases need to be made, families will be notified in a timely matter of at least four weeks prior to taking effect.

*Checks, online payments, and cash will be the accepted methods of payment. The checks need to be made out to KPS. If one returned check takes place, a cashier check will be required. Any returned check will have a fee of \$35.

*Payments must be received within seven (7) days of invoice date. If payment is not made by the deadline, a \$10 daily fee will be added to your charges. Any invoices 30 days or more past due will be subject to small claims, unless a payment plan has been agreed upon, in writing and signed by the Parent(s)/Guardian(s) and the Director or KPS Business Manager.

*In the event of an illness or absence on Friday, payments will be due when your child returns.

*We are open based on the KPS calendar. This includes Teacher In-services.

*On weeks that include a holiday, you will only be charged for days of KPS attendance.

Drop-Ins

The drop-in fee for KPS Employees is \$39/day for 0-17 months, \$37/day for 18 months and up and \$20.50/day for every subsequent child. The drop-in fee for non-KPS Employees is \$40/day per child. There is no guarantee that space will be available for your child. You must call ahead to check for availability. All enrollment forms must be submitted on or before the first day. Drop-ins must complete all necessary paperwork as mentioned under the **Enrollment** section of this Little Cowboy's Learning Center handbook.

Trial Period

There is a 2-week trial period during which time either you or Little Cowboys Learning Center may terminate childcare services without advance notice.

Termination Policies

Little Cowboys Learning Center reserves the right to terminate care in circumstances of non-payment of tuition that is 4 weeks behind payment schedule. Notices will be provided in writing of late tuition.

Little Cowboys Learning Center also reserves the right to terminate care, immediately and without notice, in instances of inappropriate behavior on the part of a child or parent/guardian. Please refer to the section regarding behavior and discipline.

If you wish to terminate your childcare services, after the 2-week trial period, a 2-week notice must be given, in writing, by the terminating party. You will be charged for up to two weeks from the day of your written notice.

A contract may not be terminated due to FMLA leave and/or extended leave. Only upon termination of employment with the school district may a contract be considered for termination.

Arrivals and Departures

Little Cowboy's Learning Center is responsible for your child once they are dropped off and until they are picked up. Do not just leave without being acknowledged. Please call if your child will be late or will not be attending that day. If for some unforeseen circumstances we don't hear from you, we will try and contact you by either calling or texting you. If you cannot be reached, we will then begin to call your emergency contacts.

*We will not release your child to anyone not listed on the enrollment form, and without prior approval from the parents. Children are not allowed to walk unsupervised to their parents/guardians classroom or office without an approved adult. You need to let us know if someone other than you will be picking your child up from LCLC, and they must have a picture I.D. with them.

In the event of an early closure by KPS, Little Cowboy's Learning Center will follow KPS policy. Child(ren) must be picked up within 30 minutes of early closure to avoid the implementation of late fees as stated in this Little Cowboy's Learning Center handbook under **Hours of Operation**.

Alternate Care

In the event that Little Cowboy's Learning Center is closed (for some sort of emergency or unforeseen situation), it will be your responsibility to find alternate care. You need to have an alternate plan for your child if they are too ill to attend.

*If KPS experiences a school closure due to weather or unforeseeable circumstance, we will be closed.

Maternity Leave/Extended Leave

To maintain a place for your child(ren) with Little Cowboy's Learning Center, you are responsible to continue to pay for your spot at the contracted rate throughout maternity leave or an extended leave.

Confidentiality

All the above information will be kept confidential and will only be released to the authorized person such as but not limited to: The State Licensor, Police Department, Health and Social Services, and All Providers working for Little Cowboys Learning Center.

The privacy of all families at Little Cowboys Learning Center is very important to us. We ask that all parents refrain from discussing concerns and complaints with other families, especially with the use of other children's names. While you are at the daycare, you may also hear information about children or see a family interaction. We ask that you respect the privacy of other families, and we will expect them to respect your privacy. Please do not share pictures of your child's daycare mates online without permission from their parents.

Emergencies and Evacuation Procedures

In case of emergency, parents or their designees will be notified as soon as possible. Our first priority is to redirect or relocate for the safety of the children and staff.

Scratches and scrapes are inevitable when children play. These minor injuries will be treated with clean water and a bandage. In the case of an accidental injury of a more serious nature, we will make an immediate attempt to contact a parent/guardian, unless doing so endangers the child's life. In that case, necessary steps will be taken by putting the child's safety first (including calling the ambulance, a family doctor, or poison control). If for any reason we are unable to contact a parent/guardian, we will call the emergency contact number given at the time of enrollment. It is very important and the responsibility of the parent/guardian to ensure that all the information we have on file is current and correct at all times.

First aid kits are available in all the rooms. Fire extinguishers are located throughout the building.

Nutrition

Food for the children in the learning center is a vital part of each day. This is a great time for learning manners, socializing with other children, and talking about the day. Monthly menus will be posted and sent home (same as KPS).

Two meals and two snacks will be provided to your child while at LCLC. **If your child has allergies, please put this on the enrollment form and bring substitute meals if required.**

Eating Schedule

*Breakfast is served between 8:00 a.m. and 8:20 a.m.

*Morning snack is served at 10:00 a.m.

*Lunch is served at 11:30 a.m.

*Afternoon snack is served at 2:30 p.m.

Nap/Rest Time

It is required that all children under the age of 5 have a rest/nap time. The child may bring a small blanket, stuffed animal, and /or pacifier from home for nap time.

*Any child under 18 months will be provided a pack n play and fitted sheet. Please see SIDS attachment.

*Any child over 18 months will be provided a cot and fitted sheet.

Schedule

The daily schedule will be posted, and it is subject to change from day to day depending on the best interest of the children and based on projected weather conditions. If you have any concerns about your child participating in any scheduled activity, please feel free to contact any LCLC teacher.

Learning Programs

Beginners-Ages 6 weeks-18 months: Every day is tailored to each child's own unique developmental needs and interests. For the older toddlers, short periods of structure provide opportunities to explore art materials, enjoy group stories, and unravel the mysteries of numbers, colors, and shapes. Most importantly, we use these experiences to help them develop into happy, independent, and secure children.

*Your child under two years old will receive a daily report that will include feedings/times, diapers, and a comment section. Also, if your child is getting low on supplies, we will make sure to give you advance notice.

Preschool-Ages 18 months, 3, 4, and 5 years old: Children in preschool are grouped based upon their age and/or achievement level, and they move at their own speed based upon their own unique skills and abilities. They benefit from a wider variety of choice, allows extra freedom to explore and more complex challenges to solve. Each morning after breakfast, we will start with attendance activities, and then we will introduce our theme related activities. They will also learn to use art materials creatively, safely, and neatly. The children will participate in active physical games.

Health and Safety

If a child is ill, please keep them at home in order to prevent the spread of diseases. Common colds with clear runny noses do NOT require exclusion from daycare unless the child is too ill to participate fully (including outdoor activities). However, light green runny noses and constant coughing will require that the child be excluded from the daycare until they are better. Our goal is to maintain a happy, healthy environment for all the children and staff.

- If your child feels too ill to participate fully and would potentially require more one on one time from the staff, due to illness, please keep your child home.
- If a child becomes sick at daycare, the parent/guardian will be notified so that they can pick the child up from the daycare within 1 hour. If parent cannot be reached, we will call the emergency contacts listed on the child's registration form

Certain symptoms in children may suggest the presence of a communicable disease. Children who have the following symptoms will be excluded from our center until:

A physician has certified the symptoms are not associated with an infectious agent or they are no longer a threat to the health of other children at our daycare OR the symptoms have subsided for 24 hours without the aid of symptom masking drugs; i.e. ibuprofen, acetaminophen, etc.

- Vomiting: Child may return 24 hours after last incidence of vomiting.
- Diarrhea: two or more episodes of diarrhea increasing, coming out of the diaper, causing dehydration, or contains blood or mucus. Child may return 24 hours after last incident.
- Influenza: until fever free for 24 hours without taking fever reducing medication.
- Pink eye or conjunctivitis: with green or yellow discharge or matter until 24 hours have passed since first treated.
- Hand, foot, and mouth disease: unless lesions are seeping, and/or drooling uncontrollably.
- Scabies: until treatment has been completed.
- Lice/Nits: until there are no nits present and the lice have been treated.
- Strep throat: until 24 hours after prescription treatment.
- Fever of 101.00 degrees or greater: child must remain home until 24 hours fever free without fever reducing medicine.
- Chickenpox: until the 6th day of rash or sooner if all lesions are crusted and dried.
- Impetigo: until 24 hours after prescription treatment, as long as lesions are covered.
- Pertussis (Whooping cough): until 5 days of antibiotic treatment.
- Mumps: until 5 days after the onset of parotid gland swelling.
- Active tuberculosis: until a health care provider gives written permission stating that the child is on appropriate therapy and can attend daycare.
- Hepatitis A virus: until 1 week after onset of illness, jaundice, or as directed by the health department when immune globulin has been given to appropriate children and staff members.
- Measles: until 4 days after onset of rash.
- Rubella: until 7 days after onset of rash.
- Methicillin-resistant Staphylococcus aureus (MRSA): if lesions cannot be covered, if a child is running a fever, or if the child cannot participate in activities.
- Rash with fever or rash with behavior changes.
- Ringworm: child may return once rash has improved with treatment of if clothing covers the rash.
- Any child who feels too ill to participate.
- Any child who can't stop crying or is excessively irritable.
- Any child who has difficulty breathing, is wheezing, or is coughing excessively.
- Any child with a bad stomachache.

Please use good judgement when making the decision to bring your child to Little Cowboys Learning Center. If your child is sick and lethargic, not only it is difficult for them to be away from you (their main source of comfort) but bringing them to daycare continues the spread of illness in other children. We appreciate your cooperation in this matter. Little Cowboys Learning Center will override any health care provider's order to return if necessary.

Handwashing Policy

Staff members and children shall wash their hands, according to recommendations by the federal centers for disease control and prevention, before preparing or serving meals, after diapering, after using toilet facilities, and after any other procedure that may involve contact with bodily fluids.

Health Policies

Parents/Guardians will be notified of communicable diseases that are present or have been present in the daycare. As a licensed daycare, we are required to notify the North Dakota Department of Health of certain infectious diseases.

Immunization Policy

All children must have verification that they have received all immunizations appropriate for the child's age, as prescribed by the state department of health, or have on file a document stating that the child is medically exempt from immunizations based on religious, philosophical, or moral beliefs. Children are required to be up to date with their immunizations and parents are expected to provide their child's immunization record. It is recommended that unimmunized children be excluded from daycare if a vaccine-preventable disease occurs at the program for the duration of the possible exposure.

Medications, Lotions, and Sprays

Written permission from the parent is required before medication can be dispensed to a child. Prescription medication or over the counter medications may be administered by the Little Cowboys Learning Center Director or supervisor, only if a medication form is filled out by the parent/guardian. Medication must be in its original labeled container.

Written permission is also required before we can use sunscreen or bug spray on your child. You are responsible for providing your child's own sunscreen or bug spray. Please label it with your child's name on it.

Injuries and Accidents Policy

Parents will be informed in writing of any first aid administered to their child within twenty-four hours of the incident and will be immediately notified of any injury that requires emergency care beyond first aid. A copy of the report will be added to the child's record. The following must be reported within 24 hours to our licensor/ND DHHS-Early Childhood Division: poisonings or errors in the administration of medication; a death, serious accident, illness, or injury requiring medical treatment or hospitalization while in the care of the facility or attributable to the care received in the facility.

Personal Belongings

Please label personal belongings with your child's name.

Please dress your child in comfortable, weather appropriate, washable clothing that will enable them to participate freely in the activities each day.

Some activities are messy and we will protect clothing as much as possible, but please take this into consideration when dressing your child for their busy day.

Please mark all outerwear with your child's first and last name and check the lost and found box regularly for misplaced clothing articles.

We ask that the following is provided for each child on their first day and is resupplied as necessary:

- An extra set of clothing that is appropriate for the current season and size.
- For infants: diapers, wipes, diaper cream, teething medicine, blanket, pacifiers, bottles, breastmilk, and/or formula, and sunscreen and bug spray if applicable.
- For toddlers: diapers, wipes, diaper cream, water bottle extra clothes, blanket for naptime, and sunscreen and bug spray if applicable.
- For potty training children: extra clothes, water bottle, blanket and pillow for rest time, and sunscreen and bug spray if applicable.

Toilet Training

Toilet training needs to be a cooperative effort between home and daycare. When a child shows interest or readiness, the staff will work with the parents to establish a routine. Staff welcome your comments and questions, and may ask many themselves, as they work with you to help your child transition out of diapers. If your child has had two accidents during the day while wearing underwear, they will be placed back in a pull-up, due to health and safety concerns.

Discipline and Guidelines

At Little Cowboys Learning Center, preferred behavior techniques include setting clear, enforceable limits, modeling acceptable behavior, structuring the environment to maximize good behavior, planning enough activities, giving choices, teaching the use of acceptable alternatives, anticipation of possible problems, redirection, and use of direct and logical consequences. Children may be separated from the group temporarily, if less intrusive methods of behavior guidance have been ineffective and the child's behavior threatens the well-being of other children or staff.

Behavior Management

By making directions explicit, stating reasonable rules clearly and firmly, and adhering to them from the beginning. Our first method for avoiding discipline problems is to keep the children interested and engaged. A child feels more secure when caregivers keep him/her within acceptable limits. Redirection, problem solving, and role modeling techniques are used to help a child learn self-control and conflict resolution. You are welcome to inquire about your child's behavior at any time and we encourage this discussion with your child's caregiver. Appropriate behavior will be acknowledged and appreciated. Inappropriate behavior will be quietly addressed as soon as it is observed.

A seven-step behavior process will be utilized at Little Cowboys Learning Center. All staff is expected to follow this process:

1. Redirect
2. Warn
3. Time Out
4. Time apart
5. Removal from group
6. Safety Plan/Action Plan
7. Possible Withdrawal

If unruly behavior continues, parents/guardians will be informed so that we can work together to find the best way to improve the child's behavior. A parent/guardian meeting will be set up with your children's caregiver and Director or Supervisor. If none of the above steps results in improvement, Little Cowboys Learning Center reserves the right to terminate daycare services.

According to state law, a child may not be:

- Subjected to physical harm, fear, or humiliation
- Isolated in a locked room or closet
- Punished for lapses in toilet training
- Force fed or coerced to eat, unless medically prescribed and administered under a medical provider's care

And a staff member may not:

- Use verbal abuse or make derogatory remarks about a child, or a child's family, race or religion when addressing the child or in the presence of a child
- Use profane, threatening, unduly loud, or abusive language in the presence of a child
- Use deprivation of meals or snacks as a form of discipline or punishment
- Kick, slap, punch, spank, shake, pinch, bite, roughly handle, strike, mechanically restrain, or physically maltreat a child
- Force a child to ingest substances that would cause pain or discomfort, for example, placing soap in a child's mouth to deter the child from biting other children
- Withhold active play from a child as a form of discipline or punishment, beyond a brief period of separation

Daily Reports

Parents may request written daily reports for their child to include such details as diapering, napping, feeding, and challenges encountered in care.

Transportation

We will not have transportation services for your child. If we leave LCLC, we will be walking. If a child will be leaving unaccompanied by an adult, we will need written permission from a parent or legal guardian.

Aquatics

We will not be doing any aquatic activities besides water tables and sprinklers. If we will be using any sort of water table or sprinkler, we will give advanced notice so that appropriate swimming apparel or separate clothing can be provided.

Influence of drugs or alcohol

If the person picking up the child(ren) appears to be under the influence of drugs or alcohol, that person will be asked to call someone else to come get your child(ren). If they refuse an alternate ride and leave with your child, we will contact the police department and Child Protection Services with all the information required.

Mandated Reporting

All staff of the Little Cowboys Learning Center are mandated by North Dakota Century Code 50-25. 1-03 to report any suspected cases of physical or sexual abuse or neglect. To report a suspected case of child abuse or neglect, you can call 1-833-958-3500.

Grievance

If you have a concern or question with any of the children or staff you may call the Director of Little Cowboy's Learning Center (Jana Smith) at (701) 590-4576 or the superintendent of the Killdeer Public School at (701) 764-5877. You may also call our licenser Janinne Paulson at (701) 339-5673 or her email is jpaulson@nd.gov.

Emergency Plan

All emergency plans and evacuation procedures will be displayed throughout the building. Exit signs will also be displayed in case of an emergency.

- **Tornado:** We will take cover in the hallway, in an interior closet, the bathroom, or away from any windows.
- **Fire Emergency:** We will evacuate to the nearest exit. Take attendance in the small south parking lot or the football field and safely go to the elementary school or high school to meet with parents.

*In case of a disaster, we will immediately evacuate the building and seek safety at the football field of the Killdeer Public School. If the school is not accessible, we will seek shelter at the Killdeer High School. If shelter outside the Killdeer community is needed, we will seek shelter at the Dunn County Emergency Services.

Taxes

A W-10 form will be given to you no later than January 31st.

- I. Consider Technology, Computer, and Network Facilities Acceptable Use Policy
- J. Consider Family Transportation Reimbursement Rate

Family Transportation Analysis

| Year | 1st Semester Miles Paid | Current Rate/Mile | 1st Semester Total Pay Out | 2nd Semester Miles Paid | Current Rate/Mile | 2nd Semester Total Pay Out | Annual Pay out |
|-------|-------------------------|-------------------|----------------------------|-------------------------|-------------------|----------------------------|----------------|
| 23-24 | 10436 | \$ 0.25 | \$ 2,609.00 | 12421 | \$ 0.25 | \$ 3,105.25 | \$ 5,714.25 |
| 22-23 | 7445 | \$ 0.25 | \$ 1,861.25 | 10376 | \$ 0.25 | \$ 2,594.00 | \$ 4,455.25 |
| 21-22 | 7472 | \$ 0.25 | \$ 1,868.00 | 8929 | \$ 0.25 | \$ 2,232.25 | \$ 4,100.25 |
| 20-21 | 8169 | \$ 0.25 | \$ 2,042.25 | 10747 | \$ 0.25 | \$ 2,686.75 | \$ 4,729.00 |
| 19-20 | 7578 | \$ 0.25 | \$ 1,894.50 | 4728 | \$ 0.25 | \$ 1,182.00 | \$ 3,076.50 |

WHAT IF SCENARIOS

| Scenario | Rate/Mile | Annual Payout | Additional Cost |
|----------|-----------|---------------|-----------------|
| #1 | \$ 0.40 | \$ 9,142.80 | \$ 3,428.55 |
| #2 | \$ 0.50 | \$ 11,428.50 | \$ 5,714.25 |
| #3 | \$ 0.60 | \$ 13,714.20 | \$ 7,999.95 |
| #4 | \$ 0.67 | \$ 15,314.19 | \$ 9,599.94 |

Current Federal mileage reimbursement rate

****NOTE**** Families on the Family Transportation List get paid for each day their student attends school and not whether the bus or not

****NOTE**** Family Transportation mileage is not paid on the first two miles (each way, each trip) the parent drives to the school. Any mile over the two miles is paid.

COVID Year

ey ride the

bus stop.

K. Consider Primary Care Service Agreement with Coal Country Community Health Center

Primary Care Services Agreement
between
Coal Country Community Health Center
and
Killdeer Public School District.

This agreement, effective 7/17/2024, is made and entered into between Coal Country Community Health Center ("CCCHC"), a local, nonprofit corporation and Killdeer Public School District, a North Dakota nonprofit corporation.

Whereas, the school district wishes to engage CCCHC for purposes of providing school nursing and primary care services in a designated room for patient care;

Whereas, CCCHC employees personnel qualified to perform the services described in this Agreement and is interested in providing services for the School District; and

Therefore, in consideration of the matter described above and of the mutual covenants contained herein, the Parties agree as follows.

1. Term.
 - a. This Agreement will be subject to renewal pending Killdeer School Board Approval June 2025.
2. Termination.
 - a. Termination without Cause. This Agreement may be terminated without cause effective thirty (30) days upon written notice by either Party.
 - b. Termination for Cause. This Agreement may be terminated by either Party "for Cause." "For Cause" includes the occurrence of any of the following events and shall be effective immediately upon the occurrence of any such event unless otherwise specifically stated:
 - i. Either Party breaches this Agreement; provided, however, that if termination is made under this subsection, it shall be effective upon ten (10) days' notice prior written notice and shall specify the reason for such termination, the breaching Party is provided an opportunity to cure the breach, and the Party fails to cure the breach to the satisfaction of the Party within twenty (20) days of notice;
 - ii. In the event a behavioral health clinician is not available.
 - iii. Failure to comply with applicable state and federal laws.
 - c. Upon termination of this Agreement, the rights and obligation of the parties shall terminate; provided, however, that such action shall not relieve either party of obligations imposed with respect to services furnished prior to such termination.
3. Coal Country Community Health Center Responsibilities.
 - a. CCCHC represents and warrants that staff is qualified and competent to render the services identified in the Agreement. The parties shall mutually agree on staff assigned to provide the services. See Exhibit A: Coordination of Services and Capacity Agreement.
 - b. CCCHC shall provide clinic staff at no cost to the school district.
 - c. CCCHC shall assist student and parent/legal guardian with navigating local transportation options and sliding fee scale as appropriate.
 - d. CCCHC shall bill the student (patient) and patient's health insurer directly for services rendered.

4. School District Responsibilities.
 - a. The School District shall provide office space for CCCHC's primary care clinic within the school.
 - b. The School District shall provide a nurse for CCCHC to contract for primary care services during scheduled school clinic hours. See Exhibit A: Coordination of Services and Capacity Agreement.
5. Location
 - a. Killdeer High School; 1415 High St NW, Killdeer, ND 58640
 - b. Killdeer Elementary School; 101 High St NW, Killdeer, ND 58640
6. Insurance.
 - a. CCCHC shall maintain in full force and effect during the term of this Agreement all necessary professional liability, negligence, and workers compensation coverage for its staff.
 - b. The School District shall maintain in full force and effect during the term of this Agreement, all necessary general commercial and liability insurance.
7. Indemnification.
 - a. To the extent not covered by the insurance required to be maintained by under this Agreement, each party shall hold harmless and indemnify the other party. Its successors and assigns, its employees, officers, and directors from and against any and all claims, actions, causes of action, verdicts, demands, judgments, settlements, liabilities, lawsuits, costs, obligations, damages, expenses, or penalties resulting from or attributable to the acts or omissions arising out of or relating to the performance of the obligations under this agreement.
8. Relationship
 - a. This Agreement shall not be construed as creating any agency, partnership, joint venture, or employment relationship between the School District and Coal Country Community Health Center (CCCHC) or between the School District and CCCHC behavioral health clinicians.
9. Confidentiality.
 - a. The parties acknowledge that CCCHC is fully bound by the provisions of State and Federal regulations governing confidentiality of patient health information; specifically the federal Confidentiality Law for Alcohol and Drug Abuse Patient Records, 42 U.S.C. 290dd-2, 42 C.F.R. Part 2; and the Health Insurance Portability and Accountability Act of 1996, as amended, 45 C.F.R. Parts 160 & 164, applicable provisions of the Health Information Technology for Economic and Clinical Health Act, as incorporated in the American Recovery and Reinvestment Act of 2009 ("HITECH").
 - b. This confidentiality obligation continues upon termination of this Agreement.
10. Assignment
 - a. Neither Party shall assign or dispose of any of its rights or obligations under this Agreement without the express written consent of the parties.

11. Notices.

- a. Any notice required or permitted to be given under this Agreement shall be deemed properly given at the time it is mailed, properly addressed and postage prepaid to address specified as follows or to such other and further addresses as may be specified in writing:

Killdeer Public School District
 PO Box 579
 Killdeer, ND 58640
 Attention: Jeff Simmons, Superintendent

Coal Country Community Health Center
 1312 Highway 49 North
 Beulah, ND 58523
 Attention: Darrold Bertsch, Interim CEO

12. Governing Law.

- a. This Agreement shall be construed in accordance with and governed by the laws of the State of North Dakota, and shall be subject to all applicable federal laws, rules and regulations.
- b. Any action to enforce this Agreement must be adjudicated in the State of North Dakota.

13. Entire Agreement

- a. This Agreement constitutes the entire agreement between the parties. Any prior agreements, promises, negotiations, or representations concerning the subject matter of this Agreement not expressly set forth herein are void and of no force or effect.

14. Amendments

- a. This Agreement may not be modified, supplemented, or amended except by the written agreement of both parties.

15. Severability

- a. If, for any reason, any provision of this Agreement is held invalid, such invalidity shall not affect any other provision of this Agreement not held to be invalid, and each such other provision shall, to the full extent consistent with law, continue in full force and effect.

16. Compliance with Laws.

- a. Both Parties agree they shall fully comply with all applicable federal, state, and local laws, rules, and regulations, and that it shall be deemed a material breach of this Agreement if either party fails to observe this requirement.

17. Signatures.

Entity: Coal Country Community Health Center

Killdeer Public School District

By: _____

By: _____

Title: _____

Title: _____

Date: _____

Date: _____

Exhibit A: Coordination of Services and Capacity Agreement.

This Coordination of Services and Personnel Agreement is made and entered into by and between Coal Country Community Health Center ("CCCHC") and Killdeer Public School District to set forth the objectives, understandings, and agreements between and with respect to the relationship between Parties.

Whereas, CCCHC is a Federally Qualified Health Center (FQHC) that receives federal grant support from the Health Resources and Services Administration (HRSA) within the United States Department of Health and Human Services (DHHS), pursuant to Section 330 of the Public Health Service Act, to provide, or arrange for the provision of high quality, cost effective, community-based comprehensive primary and preventive health care and related services (including, but not limited to, ancillary and enabling services) to medically underserved populations residing in and around Beulah, Killdeer, Center and Hazen, North Dakota, regardless of individual's or family's ability to pay for such services;

Whereas, the school district wishes to engage CCCHC for purposes of providing primary care services in a designated room for patient care utilizing a nurse employed by the school and contracted to the health center for the provision of health care services;

Section 1 Scope and Standards of Services

1.1 Services provided to CCCHC patients through employed or contracted staff within the school district -

CCCHC patients receiving services at the CCCHC school clinic shall be considered CCCHC patients.

Accordingly, CCCHC shall be solely responsible for billing patients and/or third party payors and shall retain all payments so collected for the professional fee, consistent with CCCHC's customary billing and collection policies and procedures.

1.2 Services provided to CCCHC patients by Killdeer Public School Nurse: The school nurse will be contracted to CCCHC for CCCHC school clinic hours. The school nurse shall be and remain duly licensed, certified and/or otherwise qualified to provide the services hereunder under North Dakota law and regulation.

1.3 Professionalism:

1.3.1 All services provided hereunder, including the Leased Services, shall be performed in a professional and workmanlike manner in accordance with (i) the terms of this Agreement; (ii) all relevant federal, state and local laws, rules, regulations, and generally accepted principles, practices and standards of care; and (iii) the applicable goals, policies and procedures established by CCCHC, Killdeer Public Schools, and respective governing Board of Directors.

1.3.2 All personnel providing services hereunder, including the Leased Services (as Applicable), shall be and remain duly licensed, certified and/or otherwise qualified to provide such services under North Dakota Law and regulation and applicable federal, state, and local laws. Further, Killdeer Public School personnel providing leased direct patient care services to CCCHC shall have and provide verification of such additional qualifications, credentials, and privileges as CCCHC may reasonably require for the provision of such services, in accordance with CCCHC's board-approved credentialing and privileging policy as applicable to services provided, and competent and fit to perform the contracted or referred services, as assessed through a privileging process.

1.3.3 The Health Center is required to comply with the CMS Omnibus COVID-19 Vaccination interim ruling. CCCHC's COVID-19 Vaccination policy requires all employees, contracted employees, visiting specialists, volunteers, and students of the health center to report their COVID-19 vaccination status and provide proof of vaccination to CCCHC Human Resources. The Facility must provide truthful and accurate information about COVID-19 vaccination status for all visiting specialist personnel that will be entering the health center on a routine basis. Under existing Federal law, including the ADA and

Title VII of the Civil Rights Act of 1964, workers who cannot be vaccinated because of an ADA disability, medical condition, or sincerely held religious belief, practice or observance may in some circumstances be granted an exemption from their employer. COVID-19 Vaccination Status and/or any approved medical exemptions or religious accommodation forms are to be faxed to Health Center Human Resources at (701) 873-4504.

1.4 Freedom of Choice and Non-Exclusivity:

- 1.4.1 Subject to any valid third-party healthcare payers' restriction(s), health care professionals employed by or contracting with either Party shall retain sole and absolute discretion to refer to, and to advise patients that they may request referral to, any provider that best meets the health needs of such patients, based on the professional judgment of the particular health care professional.
- 1.4.2 Each Party retains the authority to contract with other parties, if, and to the extent that, such Party reasonably determine that such contracts are necessary in order to implement its policies and procedures, or as otherwise may be necessary to ensure appropriate collaboration with other local providers, to enhance patient freedom of choice, and/or to enhance accessibility, availability, quality and comprehensiveness of care.

1.5 Conflict of Interest:

In providing Leased Services hereunder, the Parties understand and agree that in certain instances, an actual or apparent "Conflict of Interest" may exist.

- 1.5.1 A Conflict of Interest may arise whenever an interest of either Party competes with or has the potential to compete with the best interests of the other Party. A Conflict of Interest may also arise if an interest of the services provided competes with or has the potential to compete with the best interests of either Party. A conflict of Interest shall be presumed to exist in connection with actions or transactions to which both CCCHC and the school district are parties.
- 1.5.2 Notwithstanding the foregoing, such action or transaction may be approved or authorized by the CEO or the Board as may be appropriate or required.
- 1.5.3 If the Conflict of Interest involves the procurement of goods, services or items by either Party, the process shall be conducted in accordance with such Party's Procurement or Administrative Policy.

Section 2 Retention of Responsibilities by Each Party

2.1 Authority:

Each Party, through its governing Board of Directors, shall retain all authority placed in it by law or customary practice in the State of North Dakota, as well as retain all licenses, permits, certifications, accreditations, and approvals necessary for such Party's operation.

2.2 Policies and Procedures:

Each Party, through its governing Board of Directors, shall retain final and ultimate authority to establish and implement all financial, health care, personnel, quality assurance, compliance, and other policies and procedures related to the governance and operation of such Party, including but not limited to, such Party's scope of services, hours and locations of services, clinical protocols and procedures, standards of conduct, staffing policies, privacy and security policies, and fee and collection policies.

Section 3 Oversight and Evaluation of Performance

3.1 Oversight:

- 3.1.1 When providing services pursuant to Sections 1.1 and 1.2 of this Agreement, individuals providing said services shall report directly to their respective CEO/Superintendent, who shall exercise general oversight authority or delegated authority over performance of such services.
- 3.1.2 When providing Leased Services pursuant to this Agreement, individuals providing said services shall report to the CEO of the Party leasing such services (or his/her duly appointed designee), who shall exercise general and ultimate oversight authority or delegated authority over the performance of such Leased services, consistent with the leasing Party's board-approved policies and procedures.

3.3 Evaluation:

- 3.3.1 When providing services pursuant to Sections 1.1 and 1.2 of this Agreement shall remain subject to the evaluation and approval of each respective organization and the CEO during the evaluation and approval of each respective organization during the term of this Agreement. If the CEO is dissatisfied with services provided for any reason whatsoever, the CEO shall take such action as may be required.
- 3.3.2 Performance of Leased Services pursuant to this Agreement shall remain subject to the evaluation and approval of the organization leasing such services and such organization's CEO. If the CEO is dissatisfied with Leased Services provided, or has made a determination that the individual providing such Leased Services (i) fails to satisfy the professional qualifications set forth in Section 1.3, (ii) fails to comply with the policies/procedures set forth in Section 2.2, (iii) becomes an Excluded Individual/Entity pursuant to Section 4.3, or (iv) has committed any act that in the CEO's reasonable and good faith opinion has a substantial likelihood of injuring, or the potential to injure, the professional reputation or community standing of the leasing organization, the CEO may require that such individual be suspended and/or removed from providing Leased Services.

3.4 Grievances and Complaints:

- 3.4.1 CCCHC and the school district shall reasonably assist each other in handling grievances and complaint by third party payers (including the Medicaid and Medicare programs, private insurance, and patients) to the extent such grievances and complaints are related to any services provided.
- 3.4.2 Nothing included in this Section 3 or in this Agreement generally shall (or is intended to) adversely impact the rights or authorities of either organization to oversee, direct and evaluate performance in providing services directly to and on behalf of its respective parties.

Section 4 Governing Law: Compliance with Law

4.1 The Parties to this Agreement have structured this Agreement so as to comply with the federal and state law, specifically including the Anti-Kickback statute and the Safe Harbor regulations promulgated thereunder. In the event that any subsequent statutes or regulations are promulgated by the U.S. Congress, DHHS or by the State of North Dakota which would be inconsistent with the structure or any term(s) of this Agreement, the Parties hereto shall immediately and in good faith renegotiate the term and failing successful renegotiation within a reasonable period of time, either Party may immediately terminate this Agreement upon written notice to the other Party.

4.2 This Agreement is made pursuant to and shall be governed and construed in accordance with the laws of the State of North Dakota, including all local laws, ordinances, codes and standards applicable to the provision of health care services, as well as all applicable federal laws, regulations, and policies (including, but not limited to, all federal laws, rules, policies, and other terms that are applicable to CCCHC's FQHC status and Killdeer Public School District's public education status.

5.3 Each Party represents and warrants that neither it nor any of its personnel providing services hereunder (i) are currently listed on the government wide Excluded Parties List System in the System for Award Management ("SAM" or "OIG"), in accordance with the OMB guidelines at 2 CFR 180 that implement

Executive Orders 12549 and 12689; (ii) are currently excluded, debarred, or otherwise ineligible to participate in the Federal Health Care Programs; or (iv) are, to the knowledge of such Party, under investigation or otherwise aware of any circumstances which may result in such entity or person being excluded from participation in the Federal Health Care Programs (an "Excluded Entity/Individual").

Section 5 Dispute Resolution

The Parties shall first attempt to resolve any dispute arising under this Agreement by informal discussion between the Parties, subject to good cause exceptions, including, but not limited to, disputes determined by either Party to require immediate relief. Any dispute that has failed to be resolved by informal discussions between the Parties within a reasonable period of time after the commencement of such discussions (not to exceed thirty (30) days), may be resolved through any and all means available.

Section 6 Reimbursement for Leased Services

For Personnel and Supplies provided by Killdeer Public School to CCCHC, the organizations shall make payment net 30 days of invoice date and the rates set forth below:

Personnel: Including, but not limited to, nursing services will be reimbursed at an appropriate portion of wages based on hours worked on behalf of the health center plus 24% to cover fringe benefits. The invoice will include number of hours worked, rate charged, and total charge. If travel is required, Mileage reimbursement shall be paid at the CCCHC reimbursement rate.

Supplies and equipment: CCCHC will provide its own supplies. In the event that the Health Center uses School District supplies the health center agrees to reimburse the school district for those supplies.

In Witness Whereof, the parties have caused this Agreement to be executed by their duly-authorized representatives.

Entity: Coal Country Community Health Center

Killdeer Public School District

By: _____

By: _____

Title: _____

Title: _____

Date: _____

Date: _____

L. Consider Extra-Curricular Proportioned Contract Positions

Killdeer Public School

Extra-Curricular Agreement

2024-2025



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Definitions & Terms

1. The following list of sports have been approved by the Killdeer Public School Board: Football (Varsity, Junior Varsity, Junior High), Girls and Boys Basketball (Varsity, Junior Varsity, Junior High and Elementary), Girls and Boys Track (Varsity, Junior Varsity and Junior High), Boys and Girls Cross Country, Kids on the Run, Boys and Girls Golf, Volleyball (Varsity, Junior Varsity, Junior High and Elementary), Wrestling (Varsity, Junior Varsity, Junior High), and Weightlifting. All of these sports are considered "**Athletics**" and will be referred to as such in this agreement.
2. The following list of extracurricular activities have been approved by the Killdeer Public School Board: High School Music, Elementary Music, FFA (Head and Assistant), FBLA, FCCLA, HOSA, Speech, Drama/High School Musical (Head and Assistant), Close-up (Head and Assistant), SADD, Student Council, Elementary Student Council, Cheerleading (Fall and Winter), Prom (junior class advisor), Senior Class Advisor, High School Newspaper, Yearbook/Annual, Science Olympiad, Robotics, Math Counts, Spelling Bee coordinator, Acalympics (High school and Jr. High), Advanced Ed/Tech/Cognia, English Learner, Science Fair, National Honor Society, and Safety Patrol. All of these extracurricular activities are considered "**Activities**" and will be referred to as such in this agreement.
3. Both Athletics and Activity salaries will be calculated using the teacher master agreement base number for the ensuing year.
4. The Superintendent will have discretion on the following items for **Activities**:
 - a. The Superintendent may split an activity advisor position upon mutual agreement with the advisors involved and the superintendent.
 - b. When splitting an Advisor position, one advisor shall be designated as head Advisor for the purpose decision making when carrying out the groups functions.
 - c. An advisor position can be split any percentage that is mutually agreeable between the advisors. Example: the position could be split 50%/50%, 60%/40%, 80%/20%. Etc.
 - d. For computation of this split, first calculate the pay for each advisor as 100% at their appropriate level of experience, then multiply that amount by the percentage of their split. (Example. Two advisors desire to split a level C activity. Advisor 1 has 3 years of experience, their 100% pay would be their level pay, Advisor 2 has 1 year of experience their level pay. The advisors agree to a 50%/50% split. Then Advisor 1 would be paid 50% of their level pay, Advisor 2 would be paid 50% of their level pay.
5. No experience is transferable between athletics and activities. This applies to both new hires and existing employees.
6. Any additions, deletions, or changes in levels from the list need to be completed through the negotiation process between the Killdeer School Board and the Killdeer Education Association.
7. An **activities** advisor may request a level change through the Killdeer Education Association and the Negotiations process.

Athletic Pay Scale

Extracurricular Base = \$48,650 (N.A. 2024)

| YOE | Varsity Head Coach | | YOE | High School Assistant | | YOE | Junior High/Elementary | |
|------------|--------------------|------------|------------|-----------------------|------------|------------|------------------------|------------|
| 20+ | 14.50% | \$7,054.25 | 20+ | 11.75% | \$5,716.38 | 20+ | 9.00% | \$4,378.50 |
| 15-19 | 13.75% | \$6,689.38 | 15-19 | 11.00% | \$5,351.50 | 15-19 | 8.25% | \$4,013.63 |
| 12, 13, 14 | 13.00% | \$6,324.50 | 12, 13, 14 | 10.25% | \$4,986.63 | 12, 13, 14 | 7.50% | \$3,648.75 |
| 9, 10, 11 | 12.25% | \$5,959.63 | 9, 10, 11 | 9.50% | \$4,621.75 | 9, 10, 11 | 6.75% | \$3,283.88 |
| 6, 7, 8 | 11.50% | \$5,594.75 | 6, 7, 8 | 8.75% | \$4,256.88 | 6, 7, 8 | 6.00% | \$2,919.00 |
| 3, 4, 5 | 10.75% | \$5,229.88 | 3, 4, 5 | 8.00% | \$3,892.00 | 3, 4, 5 | 5.25% | \$2,554.13 |
| 0, 1, 2 | 10.00% | \$4,865.00 | 0, 1, 2 | 7.25% | \$3,527.13 | 0, 1, 2 | 4.50% | \$2,189.25 |

Athletic Coaching Positions

Boys Basketball

Varsity Head Coach
 High School Assistant- 2
 (Junior Varsity & C Squad)
 Junior High-2
 Elementary-3

Girls Basketball

Varsity Head Coach
 High School Assistant- 2
 (Junior Varsity & C Squad)
 Junior High-2
 Elementary-3

Football

Varsity Head Coach
 High School Assistant- 4
 Junior High-2

Volleyball

Varsity Head Coach
 High School Assistant-2
 (Junior Varsity & C Squad)
 Junior High-2
 Elementary-3

Track & Field

Varsity Head Coach- 2
 (Boys HC & Girls HC)
 High School Assistant- 3
 Junior High-2

Golf

Varsity Head Coach-2 (Boys HC & Girls HC)
 High School Assistant-2

Cross Country

Varsity Head Coach
 High School Assistant-1
 Elementary (Kids on the Run)-2

Wrestling

Varsity Head Coach-2 (Boys HC & Girls HC)
 High School Assistant-2
 Junior High – 1

Weights Coach

Coach (High School Assistant)

Killdeer Public School District #16
Master Agreement
ATHLETICS

Type of Experience: Coaching experience must be a contracted position in a sport sanctioned by a state or national association under the discretion of administration (Superintendent and Activities Director).

Pay Scale: All incoming and returning coaches will fall within the appropriate pay scale according to their coaching level.

Coaching Clarifications: Junior High and Elementary coaches will be recognized equally on the pay scale. Weights coach will be recognized as a High School Assistant on the pay scale.

Number of Positions: Administration (Superintendent and Activities Director), pending School Board approval, has discretion to increase or decrease coaching positions to a sport if participation numbers require it. Positions will be reevaluated annually, with regards to participation numbers. (N.A. 2016)

Contracts Length: All athletic coaching contracts are 1 year contracts. All contracts must be signed prior to the first practice.

Proportioned Contract Positions: In the event a sport is able to field 3 teams with only 2 coaches available, those 2 coaches may split the salary of the 3rd position. The percentage split of the entry level base salary must be agreed upon by coaches and approved by the Superintendent, pending School Board approval.

Payment Options: All coaches have 2 payment options. Option 1: Full salary after the conclusion of a season. Option 2: ½ salary at midpoint of a season, ½ salary after the conclusion of a season.

Activity Report: All athletic coaches shall submit an end of activity report and evaluation prior to the end of season payment.

Athletic Advancement: If greater than 25% of students involved in varsity athletics advance, \$150 will be paid to the Head Coach and \$100 to the Assistant Coach. If 25% or less of the students involved in varsity athletics advance, \$100 will be paid to the Head Coach and \$75 to the Assistant Coach. (N.A. 2016)

Gender Specific Sports: A coach moving from a girls coaching position to a boys coaching position in the same sport may bring in full years of experience, within the experience schedule and vice versa.

Out of District Experience: A coach new to the Killdeer school district may bring in all prior contracted years of experience in a sport in accordance with our experience schedule. Documentation of prior contracted experience must be in file prior to the end of season evaluation.

Total Years: Any lapse in consecutive years of coaching will not be counted against a coach. Total years of experience will be counted.

Experience Options: A coach has 2 options for experience: 1 – a coach may bring in all years of experience in the sport they plan on coaching, 2 – a coach may bring a total of 5 years of experience in all sports other than the one they plan on coaching. Coaches may not use both same sport experience and different sport experience for their contract, they must use one or the other.

Experience Schedule:

1. An assistant coach at the High School level may bring in all years of experience, as an assistant, to become an assistant coach of the same sport in our district.
2. An assistant coach at the High School level may bring in all years of experience, as an assistant, to become a head coach of the same sport in our district.
3. A Junior High or Elementary coach may bring in half of their years of experience, as a Junior High or Elementary coach, to become a High School assistant or head coach of the same sport in our district. All half numbered years of experience are rounded down.
4. A High School assistant or head coach may bring in all years of experience, as a High School assistant or head coach, to become a Junior High or Elementary coach of the same sport in our district.
5. Any coach with years of experience in a different sport, may bring in a maximum of 5 years of experience to coach a new sport in our district.
6. Returning coaches/activity advisors will retain their 2014-2015 years of experience plus one for the 2015-2016 contract year.

Examples

Athletic Advancement: The initial level of advancement begins when a team or members of the team advance to a contest of the post-season beyond which members of the most local league for that sport automatically qualify. In most sports we offer (football is currently the only exception), to reach the first level of the post-season is guaranteed of every team. Since it is guaranteed, it wouldn't be appropriate to reward that level with additional pay as that point in the season can be factored into regular season pay, even though it is a post-season event.

To earn additional post-season pay successive to the initial level of advancement, the definition of advancement shall be as follows for each respective sport: Football; each round of the state playoffs will be considered one advancement. Boys Basketball, Girls Basketball, Wrestling, and Volleyball; each tournament beyond the initial level of advancement shall be considered one advancement. Cross Country, Golf, and Track and Field; each meet beyond the initial level of advancement will be considered one advancement. (N.A. 2016)

Type of Experience- A coach who has experience as an American Legion baseball coach may bring in those years of experience. A coach who has experience as a Lacrosse coach in Minnesota may bring in those years of experience. A coach that has experience as an optimist basketball coach may not bring in those years of experience. Examples of valid associations include but are not limited to the following- NDHSAA, American Legion, NCAA, NAIA, MSHL.

Proportioned Contract Positions- We have A, B, and C basketball teams; we only have a head coach and assistant coach available. The head coach and assistant coach may split the C squad coaching entry level base salary as approved (example- head coach gets 25%, assistant coach gets 75%).

Gender Specific Sports- A girls' basketball coach may bring in all years of experience to be a boys basketball coach. A boy's track & field coach may bring in all years of experience to be a girls' track & field coach, within our experience schedule. A boy's cross country coach may not bring in same sport experience to be a girls track and field coach.

Out of District Experience- A boys' basketball head coach with 23 years of experience in another district, may bring in all 23 years of experience to coach basketball in our district.

Experience Options- A coach has 10 years of HS FB coaching experience, 8 years HS BB coaching experience, and 6 years HS Golf coaching experience. This coach plans on coaching golf. Coach has the option of taking a total of 5 years of experience in FB & BB or they may take their same sport experience in golf which is 6 years. They may not use both to total 11 years.

Experience Schedule-

- Assistant Coach-Head Coach: full years of experience in that sport
- Assistant Coach-Junior High Coach: full years of experience in that sport
- Junior High Coach-Assistant Coach: ½ years of experience in that sport, rounded down
- Junior High Coach-Head Coach: ½ years of experience in that sport, rounded down
- Junior High Coach-Junior High Coach: full years of experience in that sport
- Head Coach-Head Coach: full years of experience in that sport
- Head Coach-Assistant Coach: full years of experience in that sport
- Head Coach-Junior High Coach: full years of experience in that sport

*If a coach with 7 years of JH FB coaching experience is contracted to be a Head FB coach, they will bring in 3.5 years of experience. Since this is a half number it is rounded down to 3 years.

Activities Pay Scale

Extracurricular Base Number = \$48,650

| YOE | Level A | | YOE | Level B | | YOE | Level C | | Level D | | Level E | |
|------------|---------|------------|------------|---------|------------|------------|---------|------------|---------|------------|---------|----------|
| 20+ | 13.75% | \$6,689.38 | 20+ | 11.00% | \$5,351.50 | 20+ | 7.00% | \$3,405.50 | 5.50% | \$2,675.75 | 1.00% | \$486.50 |
| 15-19 | 13.00% | \$6,324.50 | 15-19 | 10.25% | \$4,986.63 | 15-19 | 6.50% | \$3,162.25 | 5.00% | \$2,432.50 | | |
| 12, 13, 14 | 12.25% | \$5,959.63 | 12, 13, 14 | 9.50% | \$4,621.75 | 12, 13, 14 | 6.00% | \$2,919.00 | 4.50% | \$2,189.25 | | |
| 9, 10, 11 | 11.50% | \$5,594.75 | 9, 10, 11 | 8.75% | \$4,256.88 | 9, 10, 11 | 5.50% | \$2,675.75 | 4.00% | \$1,946.00 | | |
| 6, 7, 8 | 10.75% | \$5,229.88 | 6, 7, 8 | 8.00% | \$3,892.00 | 6, 7, 8 | 5.00% | \$2,432.50 | 3.50% | \$1,702.75 | | |
| 3, 4, 5 | 10.00% | \$4,865.00 | 3, 4, 5 | 7.25% | \$3,527.13 | 3, 4, 5 | 4.50% | \$2,189.25 | 3.00% | \$1,459.50 | | |
| 0, 1, 2 | 9.25% | \$4,500.13 | 0, 1, 2 | 6.50% | \$3,162.25 | 0, 1, 2 | 4.00% | \$1,946.00 | 2.50% | \$1,216.25 | | |

Activity Positions and Levels

Level A

HS Music
FFA (2 Co-Advisors)

Level B

Junior Class/Prom (Head)
Junior Class/Prom
Junior Class/Prom
English Learner (EL) Coordinator
Advanced Ed/Tech/Cognia

Level C

Cheerleading (Fall)
Cheerleading (Winter)
Drama/Musical
Speech
Yearbook/Annual
Science Olympiad
Robotics
FBLA
FCCLA
HOSA
SADD
Close Up
Lego League (Head)

Level D

Student Council
Elementary Student Council
Elementary Music
Close Up Assistant
Drama/Musical Assistant
Senior Class Advisor
Speech Assistant
Newspaper
Lego League Assistant
Safety Patrol

Level E

Marketplace
Science Fair
Math Counts
Spelling Bee Coordinator
Acalympics
National Honor Society

Killdeer Public School District #16
Master Agreement
Extracurricular Activities

Type of Experience: Extracurricular experience must be in a contracted position under the discretion of administration (Superintendent and Activities Director).

Contract Length: All extracurricular activity contracts are 1 year contracts. All contracts must be signed prior to the first practice/meeting.

Activity Report: All activity advisors shall submit an end of activity report and evaluation prior to receiving compensation for activity.

Experience Schedule:

1. High School Music experience shall transfer all years of experience to Elementary Music and vice versa.
2. Student Council experience shall transfer all years of experience to Elementary Student Council and vice versa.
3. Transfer of experience between activities cannot exceed 5 years.
4. Returning coaches/activity advisors will retain their 2014-2015 years of experience plus one for the 2015-2016 contract year.

Out of District Experience:

1. All years of experience shall transfer into the Killdeer Public School system if in the exact same activity. (i.e. FFA to FFA, Cheerleading to Cheerleading, Music to Music)
2. Transfer of experience to a different activity can be brought in to the Killdeer Public School system but cannot exceed 5 years.
3. All transferred in experience must be within another school system and must be verified by the administration (Superintendent or Activities Director).

Total Years: Any lapse in consecutive years of advising an activity will not be counted against an advisor. Total years of experience will be counted.

Head of Activity: In the case of multiple Junior class /prom advisor positions filled or if an advisor contract is split, one of the advisors must be designated as "head" for purposes of final decision making.

Experience Options: An advisor has 2 options for experience: 1 – an advisor may bring in all years of experience in an activity within the same activity, 2 - an advisor may bring a total of 5 years of experience in from a different activity. Advisors may not use both same activity experience and different activity experience for their contract, they must use one or the other.



Nick Walker, Athletic Director



Jeff Simmons, Superintendent

End of Contract

M. Review of District Policies

7. Other

A. Consider Elementary Band Compensation as per the Negotiated Agreement

KILLDEER PUBLIC SCHOOL DISTRICT #16
Negotiated Agreement – April 2024
FOR FISCAL YEAR ENDING 2025

PARTIES: This agreement is between the Killdeer Public School Board and the teachers. A "Teacher" is defined as a public school employee licensed to teach by the education standards and practices board or approved to teach by the education standards and practices board primarily as classroom teachers. (N.A. March 2023 Language Clarification)

BARGAINING FOR A ONE-YEAR NEGOTIATED AGREEMENT: The negotiated agreement ratified this April 2024 shall be a one-year negotiated agreement for the fiscal year ending 2025. (N.A. April 2024)

SALARY INCREASE:

The Base Salary for the fiscal year ending 2025 shall be \$48,650 for a Bachelor Degree; \$50,850 for a Master Degree; and \$53,050 for a Doctorate Degree. The increase in base will be \$1750 for one year. (N.A. April 2024)

MASTER DEGREE PAYMENT: Master degree shall be paid at base plus \$2,200.00. (N.A. March 2022 Language Clarification)

DOCTORATE DEGREE PAYMENT: Doctorate degree shall be paid at base plus \$4,400.00. (N.A. March 2022 Language Clarification)

MASTER/DOCTORATE DEGREE PAYMENT DEADLINES: If an employee intends to request masters/doctorate degree payment for the upcoming school year, the employee's notification of intent must be received by the Business Office by May 10th. The deadlines to request master/doctorate degree payment are August 1st and December 22nd. Transcripts or verification of successful coursework completion must be submitted to the Business Office by the deadlines or payment will not be applied until the next contract year. For December submittals, the change to salary will begin with the first January pay period. Submittals in December will receive one half the annual master/doctorate pay, amortized over the remaining pay periods. (N.A. April 2024)

ANNUAL EXPERIENCE INCREMENT: Annual increment amount for veteran teaching staff will be \$700. (N.A. May 2015)

CONTRACT LANGUAGE: The contract language shall read 184 days or equivalent thereof. As per ND Century Code 15.1-06-04 instructional hours for elementary are 962.5 and 1050 for high school. (N.A. March 2022).

CREDIT FOR YEARS OF PREVIOUS TEACHING EXPERIENCE: ALL licensed staff (new teachers entering the Killdeer system) shall be allowed compensation of an unlimited number of years of *verified teaching experience at the rate of \$500.00 per year of service.

* A qualifying year of service shall include at least a 0.5 full-time-equivalent (FTE) contract, as determined by the Superintendent. Documentation satisfying this requirement will be determined by the Superintendent. Documentation may include, but not be limited to, signed and dated contracts, TFFR records, notarized letters from former employers and/or colleagues. (N.A. March 2022 Language Clarification)

HEALTH INSURANCE BENEFIT: The Family Health Insurance Benefit to be paid by the District is 71% of a family annual premium. Single insurance benefits is 100% of a single annual premium. (N.A. June 2011)

OTHER BENEFITS:

TFFR – The following rates will go into effect July 1, 2024 for Teacher’s Fund for Retirement. Employer contribution rate is 12.75% and member contribution rate is 11.75% of retirement salary. Killdeer School District will pay 8.00% of the member contribution; the member will pay 3.75%. (N.A. April 2024)

PTO/SICK LEAVE: (N.A. May 2021)

PTO Buy Back (N.A. March 2023 Item 6 Added)

1. A teacher may sell back a maximum of three unused PTO days per year at a payback rate of 2/3 day’s base salary.
2. Use and Accumulation: Certified teachers will be allowed Paid Time Off (PTO) each school year as determined by total years (in Killdeer or brought in years) of experience on the salary schedule:
 - a. 0-15 years of experience = 13 days
 - b. 16-25 years of experience = 14 days
 - c. 26+ years of experience = 15 days
3. The restricted dates will be posted as soon as the adopted calendar for the following year is approved by the school board.
4. PTO may be used for sick leave, personal leave or bereavement leave. For teachers that are not fulltime, PTO days will be prorated at the percent of their full-time equivalency. Unused PTO days at the end of each school year shall be accumulated in each teacher’s personal sick leave bank until a maximum of 100 days is reached. **These accumulated days shall only be used for sick leave and can only be used once all PTO has been used for the year.**
5. Only four staff requesting from the High School and four staff requesting from the Elementary will be allowed to use PTO before or after restricted breaks. Staff are allowed to use one extended PTO usage, up to 3.5 days consecutive days per school year. Usage of more than 3.5 PTO consecutive days has to be approved by the supervising Principal and Superintendent. These requests will be evaluated on a need by need basis.
6. 2 PTO days may be reserved for post-FMLA usage providing the teacher has PTO days left before FMLA is requested

Individual SICK LEAVE Bank may be used for the following reasons: (N.A. March 2022)

1. Illness of teacher
2. Hospitalization of immediate family. (Husband, Wife, Son, or Daughter)
3. Outpatient surgery of immediate family, (Husband, Wife, Son, or Daughter)
4. Child Care /Adult Family Care – A limit of 6 days of accumulated sick leave per year may be used for either child care (18 years and younger) or adult family care. Adult family care may be used to provide care to an adult member of immediate family (husband, wife, son, daughter, or parents). Combined days of childcare sick leave and adult family care cannot exceed 6 days of accumulative sick days.
5. Bereavement of immediate family members (Husband, Wife, Son, Daughter or Parents) provided PTO days are down to 2 or less days.

SICK LEAVE BUYBACK PROVISIONS: (N.A. March 2022 Language Clarification)

1. Buyback Provisions – Sick leave must be bought back at the beginning of a school term. The school district will buy back sick leave, at two-thirds day's salary at current base pay– eight total days per year after sixty days have been accumulated and thirteen total days after eighty days have been accumulated, optional to all teachers.
2. Under Extreme circumstances of use it or lose it, the board will entertain the option of a buy back at the end of the year for days over 100, if all the other requirements have been met. The extreme buyback will be capped at 15 days.
3. Teachers may receive compensation for 100% of their sick leave at a 40% base salary rate if the teacher has 20 years of in-district contracted experience (Need not be consecutive), and is retiring from the district.

** Teachers have the option of donating sick leave to the sick leave bank. Sick leave bank formula and contribution clauses remain unchanged.

SICK LEAVE BANK: (N.A. March 2022 Language Clarification)

1. Each teaching staff member will give one day of his/her PTO/sick leave to a sick leave bank when the number of days less than ninety is equal to or greater than the number of teaching staff. Teaching staff members will be the only ones allowed to use the bank. **Retired teachers will be allowed to donate a maximum of 15 days to the sick leave bank at the time of their retirement. This bank will not accumulate to more than 110 days.
2. Each person who needs to use the bank needs to have a majority secret vote of teaching staff members in order to use them. A written request will be given to the superintendent, who will then conduct the balloting. Bank days will be allocated following the use of leave by the requesting staff member.
3. Each member will use all of his/her own sick leave before he/she can begin using the bank.

EMERGENCY LEAVE:

Once PTO and sick leave have been depleted, each teacher may request leave for emergency, compassionate, or family leave. This would include death or critical illness in the immediate family (mother, father, brother, sister, child, spouse, grandparent, grandchild, aunt, uncle, mother-in-law, father-in-law, or other in-laws) to be granted at the discretion of the Superintendent. Emergency leave is defined as unplanned leave and is unpaid leave. (N.A. Language clarification March 2022)

JURY DUTY LEAVE: A teacher called for jury duty will receive their full salary and the Board will receive the teacher's jury salary to hire a sub. (N. A. 1-24-79)

OUTSIDE PROFESSIONAL LEAVE:

Refer to Professional Organizational Leave, Policy DDDD.

SABBATICAL LEAVE: An employee may request a leave of absence for professional growth or restoration of health. Request for either leave may not exceed one school year and must be submitted in writing for board approval. A request for leave for restoration of health must also include a written statement by a medical doctor to the effect that such leave is necessary for health purposes, stating the length of time such leave of absence is necessary. Leave under the health restoration revision may be granted for a period of time consistent with the medical doctor's statement but not to exceed twelve (12) months. The duration of the health restoration leave shall be specified in the grant of leave and the Board shall not, in any event, be required to permit the teacher to return to his or her employment prior to the date designated in the grant of health restoration leave.

Leave for health restoration as granted above may be continued, upon requests of the teacher and in accordance with a written statement from a medical doctor to the effect that such extension is necessary for health purposes, for a designated period of time not to exceed one (1) year. Such extension if granted, shall be upon the same conditions as previously stated. At the conclusion of health restoration leave, a statement must be submitted from a medical doctor showing that the health of the teacher concerned is such that he or she is able to return as a full-time employee.

Any leave approved by the Board, at its sole discretion, such leave shall be without pay or fringe benefits for which the employee is eligible during the duration of the leave. Employees granted this leave will be assured of a position at the conclusion of the leave. Employees granted this leave will be assured of a position at the conclusion of the leave, provided written notice of intent to return is received in the office of the Superintendent no later than March 15 of the school year in which the leave is granted. Failure to submit a timely written notice of intent to return shall be deemed to be a voluntary resignation and waiver of the right to re-employment. No experience credit will be earned during this leave. A teacher shall retain the same salary, sick leave, and personal leave upon return. (N.A. May 2000)

LEGISLATIVE LEAVE:

A full-time employee who has been elected to the North Dakota Legislature must be granted a leave of absence for the purpose of serving during any regular or special session of the legislative assembly. A person granted such leave shall not be entitled to receive any salary or fringe benefits during the entire term of leave.

Any person who has had a legislative leave may take unpaid leave for legislative duties in the succeeding year, in which case the district will provide a substitute. The employee is responsible for the organization and coordination of their regular school responsibilities. No request for leave will be necessary when such activity does not interfere with the performance of the employee's duties. (N.A. May 2000)

BREECH OF CONTRACT: In the event of breach of contract on the part of said teacher, if said teacher signed their contract prior to June 1st, said teacher will forfeit to the school district the sum of \$500 if notice is given up to June 15th, \$1,000 if notice is given between June 16-30th, and \$1,500 thereafter. If said teacher signed their contract after June 1st, said teacher will forfeit to the School district the sum of \$500 up to 15 days after signing, \$1,000 up to 30 days after signing and \$1,500 thereafter. Refer to District Policy DKBB and Board Regulation DKBB-BR.

(N.A. March 2023 Policy Reference Added)

CERTIFIED STAFF PAY POLICY: Certified staff will be paid on the 10th and 25th of each month. (Board Policy)

CLASS SIZE: Killdeer Public School will follow the guidelines for elementary and high school as spelled out in the board policy. Every effort will be made to hire a full-time aide for every class over the recommended size, or a floating teacher for any three classes over the recommended size. (N.A. May 2018)

CONTRACTS: Teacher contracts will be more specifically worded:

- A. The superintendent will consult with teachers regarding extra-curricular assignments before their contracts are typed.
- B. Teachers will be allowed 21 days from the date of contract issue to return their contracts to the school.
- C. The specific date of school starting will be stated.
- D. Elementary contracts will be offered within a 3-grade level to the previous year's contract unless agreed upon by administration and the teacher.

COACHING CONTRACTS: The Coach and advisor contracts will be separate from teaching contracts. (N.A. 2005-06)

EDUCATION REIMBURSEMENT: Teachers will be reimbursed for undergraduate or graduate hours required and earned during a five-year renewal period of their teaching certificates. Hours must be acceptable for credential renewal. Reimbursement will be up to \$250 per credit hour. The teacher will not be reimbursed for hours funded from another source. Partial reimbursement for partially funded hours will be made. The teacher must submit a transcript or college grade report to the Business Office with the reimbursement request. (Board Policy) (N.A. March 2022)

EDUCATION REIMBURSEMENT - ADDITIONAL PARAMETERS: After a staff member's credential has been renewed for a five-year period, he/she may receive reimbursement for tuition for the number of credits required by North Dakota for teaching certificate renewal immediately following renewal regardless of any other time factors. Staff members who hold life-time credentials may receive reimbursement for the number of credits required by North Dakota for teaching certificate renewal in any five-year period of time. (N.A. May 2014)

GRIEVANCE PROCEDURE: (See policy DGAA to provide a step by step procedure that guarantees the right of due process.) A grievance is an allegation of personal loss, injury or inconvenience because of a violation, misinterpretation, or misapplication of the negotiated agreement or teacher's individual contract. A grievance must be initiated within 30 days. A teacher may be accompanied by a representative of his/her choosing. A teacher with a grievance shall first discuss it with his/her immediate supervisor. If no resolution, a formal process will be initiated in the following steps. The teacher will prepare a written statement. The supervisor will respond with a written answer. The teacher may then present to the superintendent. A written response by the superintendent will be presented to the teacher. Grievances against any administrative personnel or any grievance that involves family members of administrative personnel (i.e. nepotism) may come before the Board for review.

MILEAGE:

Reimbursement for travel will be at the current state rate. The Superintendent will reimburse no mileage without prior approval. (N.A. April 2014)

PREPARATION PERIOD: Each junior high/high school teacher who uses their daily prep period to sub shall be compensated at 1/7th of 1 day's pay at base salary. (Language Clarification N.A. April 2024)

ADDITION TO THE PREPARATION PERIOD POLICY: Subject to prior Administration and Board approval, each teacher who uses his/her daily preparation period to teach an approved class shall be compensated at 1/6th of a day's pay. (N.A. July 2007)

ELEMENTARY CLASS SPLIT: Any elementary teacher who absorbs a split, full-day classroom shall be compensated at ½ the current daily substitute pay. (N.A. April 2024)

STAFF PRACTICUM'S POLICY:

1. Although the Killdeer School District, its Board, and the Administration are supportive of continuing education and providing staff opportunities for that purpose, it will be the policy of the district to limit professional practicum's to those areas for which the staff member is under contract.

2. Exceptions may be granted to this policy by the board in the event that:

- a. Time assignment or requirement of the practicum is for the staff members' one period (50 minute) prep time only; and/or
- b. The Staff member requests in writing a voluntary reduction in contract status to allow for the lost contract time, and a suitable (as determined by the administration) substitute is available to fill the released time of the practicum participant.
- c. Staff members wishing to fulfill a practicum requirement in their contracted areas must receive written approval of their immediate supervisor and superintendent. (Board Policy 12/9/98)

SUBSTITUTES: Substitutes will be provided for absent teachers whenever possible, and substitutes and teachers will be notified as soon as possible after the principal knows of an upcoming absence. (N.A. 1977-78)

EXTENDED CONTRACTS FOR ACTIVITY ADVANCEMENT –Teachers who are Activity Organization Advisors and are on a 9-month contract will remain on a 9-month contract. In the event an Advisor of a group organization (FFA, FBLA, etc.) has student members who advance to State Conference, National Conference, or Summer Leadership Training that takes place outside of the regular contracted school year (ie: during the summer), the Advisor will receive extended contract days at his/her regular pay to cover conference/convention time and travel time. The Advisor must be in accompaniment of the group. Travel, lodging, and meal expenses (per diem) for the Advisor will be paid at state rates or at out-of-state per diem for travel out of state, subject to Administrative approval.

RETIRED TEACHERS WHO ARE HIRED INTO THE KILLDEER SCHOOL SYSTEM: A retired teacher may be hired to teach in the Killdeer School system, subject to the regulations governing allowable contracted teaching time as set by the State of North Dakota and the North Dakota Teachers' Fund for Retirement (TFFR).

The teacher may be hired to teach in the system according to the following salary guidelines:

1. If the teacher taught within the Killdeer School system for at least five years, was employed by the school at the time of retirement, and is offered a contract for the succeeding school year, the teacher shall be compensated at his/her final contracted teaching salary, including any increment and base pay

increases. Said increases are to be added to the individual's final contracted teaching salary and proportioned according to the amount of his/her new teaching time. Pay will be based on a seven-period day.

2. In case of a time lapse of 12 months or more between the teacher's retirement and reemployment, the teacher shall be entitled to only base salary increases made during the lapse of employment. Said increases are to be added to the individual's final contracted teaching salary and proportioned according to the amount of his/her new contractual teaching time.

3. Retired teachers hired to teach part time shall be entitled to all leave benefits and to health insurance coverage proportioned according to the amount of his/her contractual teaching time.

-(N.A. May 2008)

TEACHER LONGEVITY INCENTIVE: (Poicy Adopted August 2006, Added to this Agreement March 2022)

As an incentive to retain highly-qualified, certified teachers, the Board shall make available to each teacher who is at least 50 years of age and has served the District for twenty (20) years (service time to the District need not be consecutive), a retention bonus. The retention bonus may be paid for up to three (3) consecutive years based on teacher performance, staffing needs of the District, and financial considerations of the District. The retention bonus shall be calculated using the total number of years the teacher has served the Killdeer District as a certified staff member and multiplying that number by \$175.00 (e.g. teacher has taught in the Killdeer District for twenty-two (22) years X \$175.00 = \$3,850.00.) In the second year of eligibility for a retention bonus, the number of years of service shall increase by one, i.e. using the illustration above; the example teacher would have twenty-three (23) years of experience and would be eligible for a retention bonus of \$4,025.00 for that year. In the third year of eligibility for a retention bonus, the number of years of service shall increase by one, i.e. using the illustration example above; the example teacher would have twenty-four (24) years of experience and would be eligible for a retention bonus of \$4,200.00 for that year. Any service time acquired in another District shall not be used in calculating the value of the retention bonus. The bonus shall be paid out as "salary dollars" and shall be subject to taxes and retirement according to statute. The retention bonus may be paid in equal installments according to Board Policy or in one (1) lump sum payment at the end of the contract period/year.

This policy does not constitute an automatic benefit for any certified staff member and must be requested by the respective staff member no later than March 15th of the year preceding the desired implementation of the retention bonus (an exception to this policy will be to accept requests after March 15th of the first year of policy approval). The Killdeer Public School Board shall have the power to accept or reject the implementation and/or continuance of this program based on teacher performance, teacher evaluations, administrative input, staffing needs of the District, and financial considerations of the District.

The Killdeer Public School board shall make available a minimum of three (3) Master Teacher positions per year subject to administration's recommendation and Board approval and shall make these positions a part of the Extracurricular Salary Schedule. These positions shall be subject to the contract language in the Master Agreement between the Killdeer Public School Board and the Killdeer Education Association (KEA) and applicable North Dakota Law. An exception to the Master Agreement language shall be that any and all teachers that are offered a contract, as a Master Teacher, shall start on experience step zero (0). The Master Teacher contracts shall be available to any teacher that has served the District at any level (K-12) for a period of twenty (20) years (service time to the District need not be consecutive), and are recommended by the administration and approved by the School Board. The

duties/job description of the Master Teacher shall include teacher mentoring, student mentoring, school improvement team leader, class advisor, school-wide scholarship committee membership, and additional duties as assigned by administration. The base salary for the Master Teacher contract shall be 1,200.00. A teacher may only serve in the capacity of a Master Teacher for a period of not more than three (3) years total in their tenure at Killdeer Public School. Tenure is defined as total years of service in the Killdeer Public School District.

INTEGRATION CLAUSE: The school board and KEA agree that the terms and conditions set forth in this Agreement represent the full and complete understanding and commitment between the parties and that the terms and conditions may not be added to or modified without the consent of the parties, as evidenced by a written amendment attached and made a part of this Agreement. (Adopted March 2022)

CHOICE OF LAW/JURISDICTION: Any disputes between parties arising from this Agreement shall be determined by the laws of the State of North Dakota. (Adopted March 2022)



Levi Bang, School Board President



Erik Johnson, KEA Lead Negotiator

END OF CONTRACT

8. Announcements

A. Next Regular Meeting: September 11, 2024 at 7:00 p.m.

B. Special Meeting-Budget Hearing: September 30, 2024 at 7:00 p.m.

9. Adjourn