



LAKE OF THE WOODS

**Lake of the Woods School ISD #390**  
**June 26, 2023**  
**Board of Education Meeting @ 7:00 PM**  
**ITV Room**

**Board Meeting Agenda**

1. Call to Order
2. Pledge of Allegiance
3. Approval of Agenda
4. Board Presenters
5. Written Communications
6. Old Business
7. New Business
  - a. Approval of the May 22, 2023 board meeting minutes.
  - b. Approval of the invoices, financial statements, bank reconciliation, wire transfers, and purchase card statements.
  - c. Approval of Personnel-Resignations, Retirements and Appointments
    - i. Resignations
      1. Kali Neu - Paraprofessional
      2. Barbara Castle- Assistant Cook
    - ii. Appointments
      1. Sarah Block- Food Service Substitute
  - d. Approval of the MSHSL Resolution for Membership for the 2023/24 school year.
  - e. Approval of Daycare Lease Agreements
    - i. Jenica Mercil - Tree House Tots
    - ii. Lucy Solar - Little Kids & Us
    - iii. Trina Walton - Little Friends Daycare
    - iv. Kali Neu
  - f. Award milk bid for 2023/2024 school year.
  - g. Approval of the VAALER insurance policy.
  - h. **Approval of Policy Revisions**
    - i. **516.5 - Overdose Medication (*new policy effective July 1*)**
    - ii. **417 - Chemical Use and Abuse**
    - iii. **419 Tobacco Free Environment**
    - iv. **424 License Status**
    - v. **425 Staff Development**
    - vi. **509 Enrollment of Nonresident Students**
    - vii. **514 Bully Prohibition**
    - viii. **534 School Meals**
    - ix. **621 Literacy and the READ Act**
    - x. **709 Student Transportation Safety**
    - xi. **806 Crisis Management**
  - i. **Approval of the 2023/24 school year budget.**
8. Other Business
9. Adjourn



LAKE OF THE WOODS

**Lake of the Woods School ISD #390**  
**May 22, 2023**  
**Board of Education Meeting @ 7:00 PM**  
**ITV Room**  
**Board Meeting Minutes**

**Members Present:** Corryn Trask (Chair), Boyd Johnson (Vice Chair), Lynnette Ellis (Clerk), Karla Robida (Treasurer), Robyn Sonstegard (Director), Tim Lyon (Director)

**Members Absent:**

**Others Present:** Jeff Nelson, Mary Merchant, Shena Brandt, Seth Putz, Jill Olson, Woody Fiala

**1. Call to Order by Chair Trask at 7:13 PM.**

**2. Pledge of Allegiance**

**3. Agenda**

Motion by Boyd Johnson second by Tim Lyon to approve the agenda.

**Motion passes**

**4. Board Presenters**

**5. Written Communication**

a. Chamber of Commerce request for Donations to the 4th of July Activities.

i. The school is unable to provide money due to regulations/policy, but there is potential to provide volunteers.

**6. Old Business**

**7. New Business**

a. Motion by Lynnette Ellis second by Boyd Johnson to approve the April 24, 2023 board meeting minutes.

**Motion passes**

b. Motion by Tim Lyon second by Robyn Sonstegard to approve the Invoices, Financial Statements, Bank Reconciliation, Wire Transfers, and Purchase Card Statement.

**Motion passes**

c. Approval of Personnel - Resignations, Retirements, and Appointments

i. Motion by Robyn Sonstegard second by Karla Robida to approve resignations as presented.

i. Resignations

1. Cort Claypool, Special Education Teacher

### **Motion passes**

- ii. Motion by Karla Robida second by Tim Lyon to approve appointments as presented. Corryn Trask abstained from the vote.

#### **i. Appointments**

1. Nasreen Majaahid -Lifeguard
2. Sarah Eck - Lifeguard
3. Halle Holen - Lifeguard
4. Susie Neist, Special Education Teacher

### **Motion passes**

- d. Motion by Boyd Johnson second by Tim Lyon to approve the first reading of the following policies

- i. 417 - Chemical Use and Abuse
- ii. 516.5 - Overdose Medication

### **Motion passes**

- e. Motion by Boyd Johnson second by Karla Robida to approve TeamLab quote for the football, baseball, and softball fields.

### **Motion passes**

- f. Motion by Lynnette Ellis second by Robyn Sonstegard to approve the removal of Jeff Pera and Nancy Olson from the security box at RiverWood Bank, and give permission to add Jeff Nelson and Harley Poppitz to the account.

### **Motion passes**

- g. Motion by Karla Robida second by Tim Lyon to approve the 3 year proposal for Environmental/Occupational Health and Safety Management contract with Northwest Service Cooperative

### **Motion passes**

- h. Motion by Lynnette Ellis second by Boyd Johnson to approve an increase in the Water Safety Instructor rate from \$15.00 to \$16.00 per hour.

### **Motion passes**

- i. Motion by Robyn Sonstegard second by Karla Robida to approve Resolution 2022/2023-30 to accept a \$200.00 donation from Ruby's Pantry for the PBIS program.

### **Motion passes**

- j. Motion by Lynnette Ellis second by Tim Lyon to approve a 4 year contract with BerganKDV for auditing services.

### **Motion passes**

## **8. New Business**

- a. Seth Putz stated that the 5th and 6th bottle fill stations had been installed, thanks to a grant received this year.

**9. Adjourn by Chair Trask at 7:26 PM.**

\_\_\_\_\_  
Chair, Corryn Trask

\_\_\_\_\_  
Date

\_\_\_\_\_  
Clerk, Lynnette Ellis

\_\_\_\_\_  
Date

# Lake of the Woods School District

## Finance Committee Meeting

June 26, 2023

### Monthly Budget Report

#### Revenue:

- YTD revenues are as follows:
  - State revenue is at 80% received and is \$15,231 lower than April of last year.
  - Local Revenues are \$517,016 higher than last year.
  - Federal revenues are 70% received for the year.
  - Community Ed has received 31% of budget revenues for the year.
- Grants for 2023
  - \$100,000 ESSER III Finance 160
    - \$9,539.39 Expended and Drawn for Quarter 1 and 2
    - \$57,104.45 Expended and Drawn for Quarter 3
    - Quarter 4 Draw will be completed in July
    - \$33,356.16 Remaining
  - \$113,799.27 ESSER III Finance 161
    - \$4,338.28 Expended and Drawn for Quarter 1 and 2
    - \$11,546.14 Expended and Drawn for Quarter 3
    - Quarter 4 Draw will be completed in July
    - \$97,914.85 Remaining
      - Use funds to pay coaches, officials, game workers and supervisors.
      - Use funds to cover conference dues/fees.
      - Use funds to cover transportation expenses and wages.
      - Use funds to waive student fees for spring and fall sports.
      - Provide free admission to all sporting events except playoff games.
  - \$25,946.58 Pandemic Enrollment Loss Finance 171
    - \$8,956.04 Expended and Drawn for Quarter 1 and 2
    - \$16,990.54 Expended and Drawn for Quarter 3
    - \$0 Remaining
  - \$69,028.48 (Application was approved was \$20,000) Covid Testing Supplies Finance 170
    - \$20,000 Expended and Drawn for Quarter 1 and 2
    - Quarter 4 Draw will be completed in July
    - \$49,028.48 Remaining

- Budget has been revised in Servs
- \$91,769.53 Title Finance 401
  - \$32,766.47 Expended and Drawn for Quarter 1 and 2
  - \$24,413.53 Expended and Drawn for Quarter 3
  - Quarter 4 Draw will be completed in July
  - \$34,589.53 Remaining
- \$21,559.55 USDA Supply Chain Assistance Fund 2 Finance
  - \$12,951.47 Received in December
  - \$8,968.08 Received in March
- \$6,000 Farm to School First Bite Grant Food Service Fund 2
  - \$1,000 in Expenses Submitted for Quarter 1
  - \$2,500 in Expenses Submitted for Quarter 2
  - \$2,500 Remaining
  - Quarter 3 Submission due September 30th

#### Expenditures

- YTD expenses are as follows:
  - Salaries and Wages are 90% expended, \$326,358 higher than prior year.
  - Employee Benefits are 84% expended, \$77,456 higher than prior year.
  - Purchased Services are 93% expended for the year \$36,809 higher than last year.
  - Supplies are 103% expended for the year \$154,852 high than last year.
  - Supplies and Equipment are close to 100% expended for the year with all projections complete.

#### Student Activity

- Student Activity Balance Report and Student Activity Transaction Report is attached. The Class of 2023 student activity account must have a zero balance by 6/30/23. The class of 2023 is requesting board approval to transfer their remaining funds to the Class of 2024.

#### Business Office Update

- Open enrollment in EASE closed on June 6<sup>th</sup>. North Risk partners enrolled all employees in plans that were selected in EASE. All benefit selection and rates will be effective in payroll July 1<sup>st</sup>.
- I have been in contact with BerganKDV. They will provide us with potential audit dates soon.
- Property/Liability/WorkComp Insurance Renewal Update. For Work Comp Insurance we will be changing from Employers to SFM. I have used SFM in the past and their online resources and tools are great. They have a nurse line that the employee can call and report their injury or we can login online and complete the First Report of Injury.

The nurse will complete the First Report of Injury over the phone and advise the employee on how to proceed or what treatment is needed.

2024-2025 Lake of the Woods Budget Presentation

**LAKE OF THE WOODS SCHOOL DISTRICT NO. 390**

**2023-2024**

**PROPOSED BUDGET**

**EXPENDITURE**

<b>FUND 01 - General</b>	<b>\$7,202,735</b>
<b>FUND 02 - Food Service</b>	<b>\$308,393</b>
<b>FUND 04 - Community Ed</b>	<b>\$422,715</b>
<b>FUND 08 - Debt Redemption</b>	<b>\$1,132,882</b>
<b>TOTAL EXPENDITURES ALL FUNDS</b>	<b>\$9,066,725</b>

**REVENUE**

<b>FUND 01 - General</b>	<b>\$7,270,241</b>
<b>FUND 02 - Food Service</b>	<b>\$308,393</b>
<b>FUND 04 - Community Ed</b>	<b>\$383,398</b>
<b>FUND 07 - Debt Redemption</b>	<b>\$1,121,884</b>
<b>TOTAL REVENUE ALL FUNDS</b>	<b>\$9,083,916</b>

<b>DIFFERENCE</b>	<b>\$17,191</b>
<b>12 VPK Enrollment and Rev. Not in Projection</b>	<b>\$97,902</b>
<b>TOTAL BUDGET</b>	<b>\$115,093</b>

**6/26/2023 School Board Meeting**

**Based on 431 K-12 Enrollment**

**ECSC= 5**

**Kindergarten= 24**

**Grades 1-3= 105**

**Grades 4-6= 98**

**Grades 7-12= 199**

**LAKE OF THE WOODS SCHOOL DISTRICT NO. 390**

**2023-2024**

**PROPOSED BUDGET**

**CAPITAL EXPENDITURES**

Equipment Technology	Computer	\$10,000
Capital Bus Lease	Transportation	\$20,082
Site/Buildings and Grounds	Gym Floor Resurface and Mower Purchase	\$43,242
Buildings and Grounds Equipment	Auditorium Lights and Fire Safe Curtains	\$111,204
Elementary Capital	Desks/Tables/Chairs	\$6,000
Extracurricular and Athletics	Scoreboard and High Jump/Track	\$56,000
Equipment Music	Piano and French Horn	\$8,700
High School Capital Equipment	Curtain Gym, Kiln, Desk/Tables/Chairs	\$65,000
		<b>\$320,228</b>

**BUDGET HIGHLIGHTS**

Compensatory Revenue \$305,718

Additional Revenue for 2024 in budget \$216,631

**5 Year Budget Projection Factors Used**

-Wages

-Health Insurance Increase of 5% as stated in contract

-Budget Reductions

-New Hires and Staff Movement within district

-No Grant Dollars have been budgeted for Fund 1 FY2024

Unemployment Insurance for the summer months is 100% funded for 2024 and not included in the budget

Working with staff to reduce/combine/create account codes to help track better

Fiscal Year 2024

Betty Hjelseth, Senate CRFA  
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DIST	NAME	Adjusted ADM	APU	Formula Allowance Increase	Access to Menstrual Products	English Learner Revenue	American Indian Education Aid	Student Support Personnel Aid	Library Aid	Special Education Cross Subsidy	Total	Total Per AADM
A	STATE TOTAL	851,298	931,419	296,280,264	1,862,839	45,017,736	6,581,583	32,375,139	23,816,159	346,990,201	752,923,922	884
B	MPLS & ST PAUL	58,546	63,749	22,813,672	127,498	7,881,000	433,482	761,165	1,027,000	41,298,900	74,342,718	1,270
C	OTHER METRO, INNER	85,316	93,403	29,720,656	186,806	5,150,396	455,556	1,146,014	1,514,559	44,569,092	82,743,078	970
D	OTHER METRO, OUTER	264,723	290,211	86,931,145	580,422	8,913,416	1,125,886	3,594,362	4,757,498	116,972,603	222,875,333	842
E	GREATER MN >= 2K	197,964	216,911	67,907,414	433,822	7,357,297	1,481,710	2,774,358	3,513,780	83,780,092	167,248,473	845
F	GREATER MN 1K-2K	81,692	89,637	28,319,867	179,274	1,426,848	1,148,786	2,400,000	2,400,000	30,029,989	65,904,764	807
G	GREATER MN < 1K	88,493	96,975	32,521,776	193,950	1,904,609	1,409,310	6,880,000	6,880,000	30,339,525	80,129,170	905
H	CHARTER	70,816	76,337	26,467,916	152,675	9,674,479	526,853	3,659,240	3,723,322	-	44,204,485	624
L	ALL DISTRICTS	776,733	850,886	268,214,530	1,701,772	32,633,566	6,054,730	17,555,899	20,092,837	346,990,201	693,243,535	893
M	ALL METRO DISTRICTS	408,584	447,363	139,465,473	894,726	21,944,812	2,014,924	5,501,541	7,299,057	202,840,595	379,961,129	930
N	ALL GREATER MN DISTRICTS	368,149	403,523	128,749,057		10,688,754	4,039,806	12,054,358	12,793,780	144,149,606	312,475,361	849
1	AITKIN	974	1,077	361,791	2,155	10,487	20,994	40,000	40,000	349,815	825,242	847
1.2	MINNEAPOLIS	27,004	29,390	10,215,398	58,780	2,485,000	263,672	350,917	473,473	21,927,913	35,775,152	1,325
2	HILL CITY	220	243	112,216	486	-	20,568	40,000	40,000	43,907	257,177	1,169
4	MCGREGOR	419	460	194,600	921	-	29,514	40,000	40,000	195,582	500,617	1,194
6	SOUTH ST. PAUL	2,847	3,117	1,055,957	6,234	110,304	24,686	40,000	50,215	1,574,851	2,862,247	1,005
11	ANOKA-HENNEPIN	38,128	41,920	13,003,351	83,839	1,016,788	182,448	500,519	675,323	17,305,861	32,768,130	859
12	CENTENNIAL	6,465	7,066	2,034,720	14,132	133,836	34,058	84,368	113,833	1,852,415	4,267,362	660
13	COLUMBIA HEIGHTS	3,242	3,561	1,364,567	7,122	621,250	27,384	42,520	57,369	2,425,058	4,545,270	1,402
14	FRIDLEY	2,654	2,911	1,082,422	5,821	234,300	33,774	40,000	46,890	1,055,718	2,498,925	942
15	ST. FRANCIS	3,722	4,094	1,259,651	8,188	33,042	34,910	48,880	65,951	1,452,490	2,903,111	780
16	SPRING LAKE PARK	6,110	6,687	2,091,917	13,374	369,672	79,843	35,336	107,728	2,803,481	5,501,350	900
22	DETROIT LAKES	2,684	2,946	933,127	5,892	10,660	91,426	40,000	47,457	984,741	2,113,303	787
23	FRAZEE-VERGAS	813	892	288,514	1,785	-	34,058	40,000	40,000	315,592	719,949	886
25	PINE POINT	60	62	34,425	124	-	26,816	40,000	40,000	22,261	163,626	2,727
31	BEMIDJI	4,655	5,099	1,661,735	10,198	10,531	187,276	60,882	82,145	2,231,797	4,244,564	912
32	BLACKDUCK	569	622	255,460	1,244	10,491	35,336	40,000	40,000	118,448	500,979	880
36	KELLIHER	291	320	162,594	640	-	39,880	40,000	40,000	124,916	408,030	1,402
38	RED LAKE	1,511	1,635	681,609	3,269	-	220,788	40,000	40,000	1,103,447	2,089,113	1,383
47	SAUK RAPIDS-RICE	4,292	4,696	1,422,106	9,392	27,164	22,982	56,073	75,656	1,812,087	3,425,460	798
51	FOLEY	1,832	2,017	606,286	4,034	10,483	20,142	40,000	40,000	614,007	1,334,952	729
75	ST. CLAIR	798	879	257,507	1,758	-	-	40,000	40,000	115,563	454,828	570
77	MANKATO	8,410	9,199	2,826,225	18,398	315,335	35,620	109,839	148,200	3,259,048	6,712,665	798
81	COMFREY	108	120	40,275	241	-	-	40,000	40,000	44,325	164,841	1,526
84	SLEEPY EYE	560	610	200,243	1,220	18,515	-	40,000	40,000	188,814	488,792	873
85	SPRINGFIELD	563	621	201,221	1,242	10,483	-	40,000	40,000	113,093	406,040	721
88	NEW ULM	2,165	2,374	715,221	4,747	10,654	-	40,000	40,000	1,031,992	1,842,614	851
91	BARNUM	683	754	231,545	1,509	-	22,130	40,000	40,000	213,635	548,819	804
93	CARLTON	349	383	118,884	765	-	25,680	40,000	40,000	146,857	372,187	1,066
94	CLOQUET	2,721	2,993	967,380	5,986	10,483	98,952	40,000	48,216	843,875	2,014,893	740
95	CROMWELL-WRIGHT	293	325	121,663	649	-	-	40,000	40,000	55,849	258,161	881
97	MOOSE LAKE	620	681	211,984	1,362	10,482	-	40,000	40,000	161,326	465,154	750
99	ESKO	1,270	1,389	393,539	2,778	10,481	-	40,000	40,000	287,075	773,873	609
100	WRENSHALL	348	385	128,399	771	10,499	-	40,000	40,000	53,735	273,403	786
108	CENTRAL	912	1,007	291,832	2,015	10,744	-	40,000	40,000	595,447	980,037	1,075
110	WACONIA	4,112	4,516	1,265,133	9,032	33,456	-	53,919	72,750	1,744,617	3,178,906	773
111	WATERTOWN-MAYER	1,551	1,700	497,264	3,401	10,720	-	40,000	40,000	599,164	1,190,549	768
112	EASTERN CARVER COUNTY	9,442	10,318	2,931,996	20,635	250,711	30,224	123,192	166,217	3,723,657	7,246,632	767

Dollars are in entitlement (not shifted)

Fiscal Year 2024

Betty Hjelseth, Senate CRFA  
bettsy.hjelseth@senate.mn

DIST	NAME	Adjusted ADM	APU	Formula Allowance Increase	Access to Menstrual Products	English Learner Revenue	American Indian Education Aid	Student Support Personnel Aid	Library Aid	Special Education Cross Subsidy	Total	Total Per AADM
113	WALKER-HACKENSACK-AKELEY	724	792	286,478	1,584	10,489	48,116	40,000	40,000	229,088	655,755	906
115	CASS LAKE-BENA	1,342	1,465	563,777	2,930	-	168,248	40,000	40,000	466,542	1,281,497	955
116	PILLAGER	1,248	1,359	427,492	2,718	-	20,142	40,000	40,000	289,856	820,207	657
118	NORTHLAND COMMUNITY SCHOOLS	323	352	173,054	705	-	27,048	40,000	40,000	164,466	445,273	1,379
129	MONTEVIDEO	1,462	1,610	539,394	3,219	78,450	20,426	40,000	40,000	725,953	1,447,443	990
138	NORTH BRANCH	2,613	2,881	867,823	5,762	12,937	23,834	40,000	46,413	1,197,204	2,193,973	840
139	RUSH CITY	895	982	302,091	1,963	13,034	22,556	40,000	40,000	349,547	769,191	859
146	BARNESVILLE	896	975	287,787	1,950	-	-	40,000	40,000	228,057	597,794	667
150	HAWLEY	1,028	1,121	325,620	2,242	10,843	-	40,000	40,000	230,415	649,120	631
152	MOORHEAD	7,120	7,757	2,488,594	15,514	164,992	85,178	92,621	124,968	2,872,389	5,844,257	821
160	MINNESOTA STATE ACADEMIES	-	-	10,395	-	-	-	-	-	-	-	-
160	MN STATE ACADEMIES TRANSFER	-	-	24,915	-	-	-	-	-	-	-	-
162	BAGLEY	903	991	343,536	1,982	-	53,512	40,000	40,000	284,972	764,002	846
166	COOK COUNTY	450	497	199,799	994	10,514	6,048	40,000	40,000	435,289	732,644	1,629
173	MOUNTAIN LAKE	499	548	186,229	1,097	18,712	-	40,000	40,000	155,775	441,813	885
177	WINDOM	1,182	1,292	416,011	2,583	139,160	-	40,000	40,000	636,129	1,273,883	1,078
181	BRAINERD	5,929	6,495	2,068,400	12,990	11,664	48,258	77,548	104,631	2,717,513	5,041,004	850
182	CROSBY-IRONTON	1,010	1,103	358,800	2,206	10,482	20,994	40,000	40,000	484,836	957,398	948
186	PEQUOT LAKES	1,810	1,992	597,922	3,984	10,503	-	40,000	40,000	482,161	1,174,570	649
191	BURNSVILLE	7,321	7,971	2,809,061	15,943	1,019,560	36,472	95,179	128,419	4,724,242	8,828,876	1,206
192	FARMINGTON	6,899	7,574	2,171,276	15,148	120,599	26,816	90,434	122,017	3,715,426	6,261,716	908
194	LAKEVILLE	11,980	13,116	3,717,872	26,231	190,994	31,502	156,600	211,292	6,272,583	10,607,075	885
195	RANDOLPH	852	936	269,538	1,872	10,481	-	40,000	40,000	157,138	519,029	609
196	ROSEMOUNT-APPLE VALLEY-EAGAN	28,789	31,535	9,258,926	63,070	1,348,152	91,142	376,531	508,033	11,553,286	23,199,140	806
197	WEST ST. PAUL-MENDOTA HTS.-EAGAN	4,945	5,395	1,682,018	10,790	304,331	86,913	2,724,120	86,913	4,902,671	991	991
199	INVER GROVE HEIGHTS SCHOOLS	3,200	3,510	1,142,251	7,020	81,450	26,958	41,907	56,543	1,503,134	2,859,262	894
200	HASTINGS	4,059	4,470	1,310,252	8,940	22,726	29,940	53,374	72,015	1,960,659	3,457,906	852
203	HAYFIELD	636	700	217,836	1,400	10,545	-	40,000	40,000	243,061	552,841	869
204	KASSON-MANTORVILLE	2,200	2,411	692,699	4,822	12,448	-	40,000	40,000	586,463	1,376,432	626
206	ALEXANDRIA	4,087	4,489	1,331,548	8,979	17,187	23,976	53,603	72,324	1,777,125	3,284,742	804
213	OSAKIS	842	928	283,610	1,856	10,511	-	40,000	40,000	142,578	518,555	616
227	CHATFIELD	900	987	290,432	1,974	-	-	40,000	40,000	226,554	598,959	666
229	LANESBORO	409	447	141,630	894	-	-	40,000	40,000	27,093	249,617	610
238	MABEL-CANTON	251	273	85,319	546	10,506	-	40,000	40,000	131,825	308,197	1,228
239	RUSHFORD-PETERSON	629	695	212,139	1,390	10,546	-	40,000	40,000	218,761	522,836	831
241	ALBERT LEA	3,371	3,691	1,293,202	7,381	192,075	23,266	44,066	59,456	1,589,390	3,208,836	952
242	ALDEN-CONGER	457	503	154,372	1,006	10,609	-	40,000	40,000	120,637	366,625	802
252	CANNON FALLS	1,040	1,143	335,948	2,285	10,519	-	40,000	40,000	487,280	916,032	881
253	GOODHUE	717	783	227,010	1,566	17,780	-	40,000	40,000	182,224	508,579	709
255	PINE ISLAND	1,505	1,645	472,172	3,290	-	-	40,000	40,000	339,957	895,418	595
256	RED WING	2,459	2,690	824,123	5,380	24,963	43,004	40,000	43,339	1,378,551	2,359,361	959
261	ASHBY	332	359	110,930	718	10,495	-	40,000	40,000	89,272	291,415	878
264	HERMAN-NORCROSS	94	102	45,917	205	10,497	-	40,000	40,000	34,051	170,669	1,816
270	HOPKINS	6,502	7,117	2,244,087	14,234	296,414	29,656	84,979	114,658	3,534,353	6,318,382	972
271	BLOOMINGTON	9,977	10,987	3,537,937	21,974	732,804	51,382	176,998	6,129,696	10,781,973	1,081	1,081
272	EDEN PRATRIE	8,950	9,803	2,872,484	19,605	411,416	32,922	117,043	157,920	2,885,945	6,497,335	726
273	EDINA	8,563	9,359	2,632,476	18,719	232,810	28,094	111,751	150,780	3,587,812	6,762,442	790
276	MINNETONKA	11,200	12,257	3,389,694	24,514	122,923	23,834	146,351	197,463	2,739,800	6,644,580	593
277	WESTONKA	2,343	2,551	725,591	5,102	10,618	21,988	40,000	41,093	1,268,204	2,112,596	902
278	ORONO	2,918	3,203	895,195	6,405	19,593	21,420	40,000	51,594	915,748	1,949,955	668
279	OSSEO	20,912	22,865	7,302,386	45,731	1,151,201	83,900	273,012	368,360	11,212,323	20,436,912	977

Dollars are in entitlement (not shifted)

Fiscal Year 2024

Betty Hjelseth, Senate CRFA  
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DIST	NAME	Adjusted ADM	APU	Formula	Access to	English Learner	American Indian	Student Support	Library Aid	Special	Total	Total Per AADM
				Allowance Increase	Menstrual Products					Education Cross Subsidy		
280	RICHFIELD	3,918	4,287	1,474,170	8,574	639,000	37,466	51,184	69,060	2,656,384	4,935,839	1,260
281	ROBBINSDALE	10,520	11,515	3,998,944	23,029	728,239	54,932	137,484	185,500	7,211,676	12,339,804	1,173
282	ST. ANTHONY-NEW BRIGHTON	1,818	2,014	582,409	4,027	70,759	-	40,000	40,000	731,388	1,468,583	808
283	ST. LOUIS PARK	4,476	4,903	1,487,643	9,806	225,771	32,212	58,542	78,987	2,076,628	3,969,590	887
284	WAYZATA	11,923	13,023	3,639,710	26,045	157,470	22,698	155,490	209,794	4,431,062	8,642,269	725
286	BROOKLYN CENTER	2,106	2,341	896,368	4,683	213,000	22,840	40,000	40,000	1,381,723	2,598,614	1,234
294	HOUSTON	1,740	1,953	711,629	3,907	10,855	27,668	40,000	40,000	183,956	1,018,015	585
297	SPRING GROVE	351	382	115,353	763	10,485	-	40,000	40,000	131,350	337,951	963
299	CALEDONIA	701	777	234,163	1,555	10,489	-	40,000	40,000	266,694	592,901	846
300	LA CRESCENT-HOKAH	1,053	1,165	339,979	2,329	10,482	-	40,000	40,000	484,969	917,759	872
306	LAPORTE	314	346	126,484	692	-	26,532	40,000	40,000	152,982	386,690	1,230
308	NEVIS	615	673	220,716	1,345	-	22,414	40,000	40,000	160,568	485,043	788
309	PARK RAPIDS	1,650	1,798	616,690	3,596	10,602	38,318	40,000	40,000	643,522	1,392,727	844
314	BRAHAM	755	827	267,263	1,654	10,482	-	40,000	40,000	320,669	680,068	901
316	GREENWAY	1,026	1,120	378,072	2,240	-	36,548	40,000	40,000	479,549	976,409	952
317	DEER RIVER	858	934	347,223	1,868	10,482	74,244	40,000	40,000	384,077	897,894	1,046
318	GRAND RAPIDS	3,970	4,345	1,444,746	8,689	10,480	67,854	51,875	69,992	1,528,017	3,181,653	801
319	NASHWAUK-KEEWATIN	516	566	199,738	1,132	-	20,994	40,000	40,000	201,736	503,599	976
323	FRANCONIA	25	29	8,053	57	-	-	-	-	14,058	-	-
330	HERON LAKE-OKABENA	254	281	105,463	562	21,043	-	40,000	40,000	34,154	241,222	950
332	MORA	1,550	1,701	546,451	3,402	10,490	25,822	40,000	40,000	650,330	1,316,495	849
333	OGILVIE	485	532	172,955	1,064	-	-	40,000	40,000	201,261	455,280	939
345	NEW LONDON-SPICER	1,513	1,660	492,489	3,319	13,779	-	40,000	40,000	460,816	1,050,403	694
347	WILLMAR	3,984	4,347	1,602,071	8,694	570,130	22,698	51,901	70,027	1,887,427	4,212,948	1,058
356	LANCASTER	181	196	67,825	392	-	-	40,000	40,000	55,641	203,858	1,126
361	INTERNATIONAL FALLS	853	941	299,783	1,881	10,530	29,088	40,000	40,000	331,347	752,629	882
362	LITTLEFORK-BIG FALLS	273	303	137,916	607	-	-	40,000	40,000	22,838	241,361	884
363	SOUTH KOOSICHING	268	295	162,249	590	10,487	22,272	40,000	40,000	65,062	340,661	1,271
378	DAWSON-BOYD	563	617	194,082	1,234	10,528	-	40,000	40,000	186,584	472,428	839
381	LAKE SUPERIOR	1,284	1,424	486,068	2,848	10,485	21,136	40,000	40,000	591,164	1,191,701	928
390	LAKE OF THE WOODS	405	445	176,545	889	-	-	40,000	40,000	77,363	334,797	827
391	CLEVELAND	598	648	198,465	1,297	10,505	-	40,000	40,000	115,176	405,443	678
402	HENDRICKS	169	187	68,391	374	10,519	-	40,000	40,000	7,070	166,354	984
403	IVANHOE	122	132	38,969	264	-	-	40,000	40,000	66,984	186,217	1,526
404	LAKE BENTON	178	194	60,919	388	-	-	40,000	40,000	33,109	174,416	980
413	MARSHALL	2,516	2,764	929,283	5,528	284,000	22,698	40,000	44,531	914,361	2,240,402	890
414	MINNEOTA	451	495	154,770	989	10,887	-	40,000	40,000	111,563	358,209	794
415	LYND	212	229	74,965	458	12,460	-	40,000	40,000	47,183	215,066	1,014
423	HUTCHINSON	2,555	2,808	858,813	5,616	13,502	-	40,000	45,234	1,096,046	2,059,210	806
424	LESTER PRAIRIE	501	553	165,009	1,107	46,150	-	40,000	40,000	119,469	411,734	822
432	MAHNOMEN	618	673	289,288	1,345	-	98,952	40,000	40,000	312,503	782,088	1,266
435	WAUBUN-OGEMA-WHITE EARTH	725	783	312,021	1,566	-	101,792	40,000	40,000	176,647	672,025	927
441	MARSHALL COUNTY CENTRAL	448	491	181,631	982	10,495	-	40,000	40,000	91,979	365,088	815
447	GRYGLA	131	144	76,739	289	-	-	40,000	40,000	14,936	171,964	1,313
458	TRUMAN	240	258	92,670	517	-	-	40,000	40,000	78,650	251,837	1,049
463	EDEN VALLEY-WATKINS	865	951	285,191	1,902	10,528	-	40,000	40,000	273,841	651,462	753
465	LITCHFIELD	1,556	1,699	532,983	3,398	12,619	-	40,000	40,000	820,215	1,449,215	931
466	DASSEL-COKATO	2,120	2,325	685,782	4,650	10,632	-	40,000	40,000	377,550	1,158,614	547
473	ISLE	417	459	162,865	918	10,484	28,520	40,000	40,000	163,710	446,497	1,072
477	PRINCETON	3,212	3,508	1,064,284	7,016	10,595	22,414	41,886	56,514	1,432,393	2,635,101	820
480	ONAMIA	639	694	271,343	1,388	10,483	57,346	40,000	40,000	499,566	920,126	1,439

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482	LITTLE FALLS	2,308	2,533	822,590	5,066	10,642	23,124	40,000	40,810	905,402	1,847,634	801
484	PIERZ	1,246	1,379	420,805	2,758	10,492	-	40,000	40,000	317,472	831,527	667
485	ROYALTON	966	1,061	312,777	2,122	-	-	40,000	40,000	274,223	669,121	693
486	SWANVILLE	332	364	116,058	727	11,608	-	40,000	40,000	65,439	273,832	825
487	UPSALA	337	369	111,188	739	-	-	40,000	40,000	111,402	303,329	900
492	AUSTIN	4,988	5,441	1,910,034	10,883	639,000	24,686	64,971	87,662	2,333,985	5,071,221	1,017
495	GRAND MEADOW	453	494	148,859	987	-	-	40,000	40,000	96,580	326,426	721
497	LYLE	309	339	114,948	678	12,338	-	40,000	40,000	123,548	331,512	1,071
499	LEROY-OSTRANDER	274	300	95,665	600	10,534	-	40,000	40,000	97,208	284,007	1,037
500	SOUTHLAND	439	489	149,146	979	10,569	-	40,000	40,000	184,527	425,221	969
505	FULDA	374	410	139,324	821	29,716	-	40,000	40,000	115,444	365,304	977
507	NICOLLET	348	383	113,907	766	-	-	40,000	40,000	109,453	304,126	874
508	ST. PETER	2,048	2,253	703,640	4,506	92,476	-	40,000	40,000	917,557	1,798,180	878
511	ADRIAN	566	620	193,603	1,240	14,903	-	40,000	40,000	124,397	414,143	732
514	ELLSWORTH	136	149	47,934	297	10,528	-	40,000	40,000	39,170	177,929	1,308
518	WORTHINGTON	3,345	3,690	1,349,073	7,380	947,850	21,562	44,056	59,443	912,635	3,341,999	999
531	BYRON	2,352	2,569	724,918	5,138	10,565	-	40,000	41,387	521,915	1,343,923	571
533	DOVER-EYOTA	1,132	1,236	357,281	2,473	10,573	-	40,000	40,000	309,221	759,548	671
534	STEWARTVILLE	2,050	2,249	655,425	4,497	10,561	-	40,000	40,000	680,239	1,430,722	698
535	ROCHESTER	16,900	18,538	5,767,431	37,076	966,016	39,028	221,341	298,644	7,135,759	14,465,295	856
542	BATTLE LAKE	405	444	138,234	888	10,496	-	40,000	40,000	121,490	351,108	867
544	FERGUS FALLS	2,900	3,175	1,006,990	6,350	15,671	33,064	40,000	51,149	936,798	2,090,022	721
545	HENNING	338	369	127,440	738	10,500	-	40,000	40,000	124,604	343,282	1,016
547	PARKERS PRAIRIE	493	543	177,507	1,086	-	-	40,000	40,000	112,956	371,550	754
548	PELICAN RAPIDS	854	936	314,671	1,872	127,800	-	40,000	40,000	285,817	810,160	949
549	PERHAM-DENT	1,631	1,799	556,678	3,598	22,588	25,680	40,000	40,000	565,425	1,253,969	769
550	UNDERWOOD	565	619	197,482	1,239	10,554	-	40,000	40,000	118,509	407,784	722
553	NEW YORK MILLS	799	866	278,229	1,732	-	-	40,000	40,000	215,660	575,622	720
561	GOODRIDGE	245	268	108,380	536	-	-	40,000	40,000	21,817	210,733	860
564	THIEF RIVER FALLS	1,777	1,953	598,977	3,906	10,851	34,626	40,000	40,000	550,918	1,279,278	720
577	WILLOW RIVER	402	441	148,708	882	10,496	-	40,000	40,000	168,466	408,552	1,016
578	PINE CITY	1,520	1,664	521,651	3,327	10,490	24,260	40,000	40,000	434,731	1,074,459	707
581	EDGERTON	400	436	149,552	872	21,744	-	40,000	40,000	110,184	362,352	906
592	CLIMAX-SHELLY	180	198	75,891	396	-	-	40,000	40,000	48,957	205,244	1,142
593	CROOKSTON	1,078	1,187	414,033	2,373	14,078	35,904	40,000	40,000	483,398	1,029,786	955
595	EAST GRAND FORKS	1,875	2,046	623,781	4,092	53,706	30,792	40,000	40,000	619,538	1,411,909	753
599	FERTILE-BELTRAMI	504	554	195,474	1,108	-	20,426	40,000	40,000	98,279	395,287	784
600	FISHER	229	249	85,338	497	-	-	40,000	40,000	49,136	214,971	939
601	FOSSTON	588	643	232,341	1,286	-	26,674	40,000	40,000	208,378	548,679	933
621	MOUNDS VIEW	11,052	12,102	3,649,481	24,204	282,444	36,472	144,498	194,963	3,543,654	7,875,716	713
622	NORTH ST PAUL-MAPLEWOOD OAKDALE	10,225	11,234	3,808,937	22,468	623,896	58,340	134,136	180,983	5,058,281	9,887,042	967
623	ROSEVILLE P	7,318	7,987	2,567,183	15,974	674,500	44,850	95,367	128,674	3,361,293	6,887,842	941
624	WHITE BEAR LAKE	8,362	9,141	2,687,089	18,282	166,171	36,756	109,141	147,258	4,300,556	7,465,253	893
625	ST. PAUL	31,542	34,359	12,598,274	68,718	5,396,000	169,810	410,249	553,527	19,370,988	38,567,566	1,223
630	RED LAKE FALLS	377	410	138,682	819	-	-	40,000	40,000	149,382	368,883	978
635	MILROY	67	74	22,988	148	-	-	40,000	40,000	54,616	157,752	2,355
640	WABASSO	394	440	143,808	879	-	-	40,000	40,000	42,536	267,224	678
656	FARIBAULT	3,055	3,367	1,268,340	6,734	635,450	-	40,202	54,242	2,332,029	4,336,997	1,420
659	NORTHFIELD	3,664	4,048	1,196,545	8,095	112,427	23,692	48,328	65,207	1,802,739	3,257,033	889
671	HILLS-BEAVER CREEK	352	386	118,484	773	10,648	-	40,000	40,000	120,960	330,865	940
676	BADGER	215	236	83,843	473	-	-	40,000	40,000	58,287	222,603	1,035

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682	ROSEAU	1,144	1,250	375,790	2,500	10,485	20,284	40,000	40,000	364,848	853,906	746
690	WARROAD	948	1,038	341,762	2,076	20,516	34,910	40,000	40,000	365,417	844,681	891
695	CHISHOLM	657	724	234,481	1,448	-	22,130	40,000	40,000	339,611	677,671	1,031
696	ELY	501	552	182,770	1,104	-	21,136	40,000	40,000	205,489	490,499	979
698	FLOODWOOD	174	188	82,113	376	-	-	40,000	40,000	45,909	208,398	1,198
700	HERMANTOWN	2,086	2,292	656,259	4,584	10,487	21,704	40,000	40,000	674,299	1,447,333	694
701	HIBBING	2,126	2,321	744,894	4,642	10,483	30,792	40,000	40,000	974,514	1,845,325	868
704	PROCTOR	1,799	1,977	597,849	3,953	10,484	28,378	40,000	40,000	572,857	1,293,521	719
707	NETT LAKE	79	87	37,395	173	-	23,408	40,000	40,000	146,728	287,704	3,642
709	DULUTH	7,989	8,738	2,787,705	17,477	19,669	104,632	104,336	140,774	3,780,503	6,955,096	871
712	MOUNTAIN IRON-BUHL	534	585	191,430	1,170	-	21,136	40,000	40,000	267,254	560,991	1,051
716	BELLE PLAINE	1,531	1,676	488,823	3,352	10,694	20,852	40,000	40,000	726,232	1,329,952	869
717	JORDAN	1,811	1,993	584,865	3,986	34,751	24,402	40,000	40,000	803,814	1,531,818	846
719	PRIOR LAKE-SAVAGE	8,728	9,593	2,707,821	19,186	141,527	45,276	114,538	154,540	2,958,654	6,141,542	704
720	SHAKOPEE	7,652	8,446	2,573,676	16,893	546,533	26,548	100,850	136,072	3,835,350	7,235,921	946
721	NEW PRAGUE	4,096	4,497	1,281,559	8,994	13,353	-	53,692	72,443	1,206,011	2,636,052	644
726	BECKER	2,835	3,096	894,372	6,193	10,713	21,136	40,000	49,883	1,157,981	2,180,278	769
727	BIG LAKE	3,170	3,464	1,032,064	6,928	51,385	32,496	41,363	55,808	1,944,490	3,164,534	998
728	ELK RIVER	13,701	14,939	4,288,607	29,878	134,459	66,150	178,374	240,671	5,068,833	10,006,972	730
738	HOLDINGFORD	1,070	1,173	339,386	2,346	-	-	40,000	40,000	290,525	712,257	666
739	KIMBALL	757	838	247,131	1,675	-	-	40,000	40,000	244,499	573,385	757
740	MELROSE	1,275	1,421	439,433	2,842	124,250	-	40,000	40,000	533,422	1,179,947	925
741	PAYNESVILLE	909	997	294,661	1,993	10,873	-	40,000	40,000	408,498	796,025	876
742	ST. CLOUD	9,097	9,920	3,638,968	19,839	1,455,500	32,212	118,439	159,003	5,438,089	10,862,850	1,194
743	SAUK CENTRE	1,140	1,267	391,159	2,533	23,291	40,000	40,000	40,000	482,412	979,396	859
745	ALBANY	1,785	1,956	569,067	3,912	10,555	-	40,000	40,000	620,079	1,283,613	719
748	SARTELL-ST. STEPHEN	4,018	4,406	1,254,265	8,812	24,410	20,852	52,610	70,984	1,504,673	2,936,606	731
750	ROCORI	2,389	2,657	774,276	5,314	59,192	-	40,000	42,001	742,075	1,663,657	696
756	BLOOMING PRAIRIE	836	911	277,719	1,821	10,511	-	40,000	40,000	235,234	605,285	724
761	OWATONNA	4,741	5,195	1,659,102	10,389	189,642	-	62,024	83,685	2,406,207	4,411,048	930
763	MEDFORD	884	968	296,909	1,936	11,818	-	40,000	40,000	203,792	594,455	672
768	HANCOCK	435	476	141,721	952	10,514	-	40,000	40,000	104,374	337,561	776
771	CHOKIO-ALBERTA	135	151	49,102	301	-	-	40,000	40,000	52,833	182,236	1,350
775	KERKHOFEN-MURDOCK-SUNBURG	779	857	275,500	1,714	14,418	-	40,000	40,000	151,657	523,289	672
777	BENSON	704	774	271,452	1,547	10,710	-	40,000	40,000	197,745	561,454	798
786	BERTHA-HEWITT	471	517	177,082	1,033	10,496	-	40,000	40,000	149,273	417,884	887
787	BROWERVILLE	541	596	199,553	1,193	10,492	-	40,000	40,000	132,654	423,892	784
801	BROWNS VALLEY	162	168	65,303	336	-	31,218	40,000	40,000	51,255	228,112	1,408
803	WHEATON AREA	359	391	142,496	782	10,521	-	40,000	40,000	121,940	355,740	991
811	WABASHA-KELLOGG	484	539	220,444	1,078	10,566	-	40,000	40,000	216,329	528,417	1,092
813	LAKE CITY	1,157	1,276	390,951	2,553	16,997	-	40,000	40,000	349,224	839,725	726
815	PRINSBURG	1	1	293	2	-	-	-	-	27,535	-	-
818	VERNDALE	510	560	188,292	1,121	10,493	-	40,000	40,000	88,044	367,950	721
820	SEBEKA	439	486	166,536	972	-	-	40,000	40,000	176,400	423,008	966
821	MENAHGA	993	1,079	351,557	2,157	10,482	-	40,000	40,000	267,402	711,598	717
829	WASECA	1,664	1,845	589,356	3,690	13,720	-	40,000	40,000	779,728	1,466,495	881
831	FOREST LAKE	5,551	6,080	1,840,606	12,160	26,944	32,780	72,598	97,952	2,998,727	5,081,767	915
832	MAHTOMEDI	3,205	3,551	993,524	7,101	20,650	42,394	57,200	57,200	1,171,577	2,315,145	722
833	SOUTH WASHINGTON COUNTY	18,835	20,572	5,925,897	41,145	410,122	65,014	245,633	331,419	8,245,524	15,264,754	810
834	STILLWATER AREA	8,317	9,115	2,623,242	18,229	177,093	28,378	108,828	146,836	4,825,935	7,928,541	953
836	BUTTERFIELD	216	235	90,959	470	68,870	-	40,000	40,000	55,569	295,867	1,372

Dollars are in entitlement (not shifted)

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Betty Hjelseth, Senate CRFA  
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837	MADELIA	578	635	216,590	1,269	81,650	-	40,000	40,000	187,643	567,152	981
840	ST. JAMES	1,049	1,140	390,188	2,281	92,300	-	40,000	40,000	278,747	843,516	804
846	BRECKENRIDGE	595	659	224,397	1,318	11,571	22,556	40,000	40,000	256,658	596,500	1,003
850	ROTHSAY	302	331	107,145	662	10,480	-	40,000	40,000	58,657	256,944	851
852	CAMPBELL-TINTAH	124	134	49,998	267	10,801	-	40,000	40,000	23,654	164,720	1,333
857	LEWISTON-ALTURA	549	608	193,681	1,217	11,373	-	40,000	40,000	153,055	439,326	800
858	ST. CHARLES	1,062	1,157	342,170	2,314	23,567	-	40,000	40,000	278,611	726,661	684
861	WINONA AREA	2,216	2,439	803,460	4,878	34,179	22,130	40,000	40,000	1,166,151	2,110,797	953
876	ANNANDALE	2,029	2,219	645,783	4,437	10,532	-	40,000	40,000	722,027	1,462,779	721
877	BUFFALO-HANOVER-MONTROSE	5,245	5,754	1,682,629	11,507	35,396	22,272	68,698	92,690	2,640,685	4,553,878	868
879	DELANO	2,374	2,608	733,210	5,217	11,863	-	40,000	42,021	841,262	1,673,574	705
881	MAPLE LAKE	767	840	244,632	1,679	10,499	-	40,000	40,000	326,647	663,458	865
882	MONTICELLO	4,129	4,530	1,343,480	9,061	50,405	-	54,093	72,985	1,716,921	3,246,944	786
883	ROCKFORD	1,601	1,752	514,419	3,503	25,668	21,704	40,000	40,000	589,775	1,235,069	771
885	ST. MICHAEL-ALBERTVILLE	6,593	7,251	2,036,064	14,502	43,519	22,272	86,577	116,814	1,715,568	4,035,315	612
891	CANBY	605	667	221,929	1,333	10,482	-	40,000	40,000	106,775	420,519	695
911	CAMBRIDGE-ISANTI	4,921	5,417	1,645,762	10,834	32,650	32,070	64,681	87,271	2,025,863	3,899,132	792
912	MILACA	1,526	1,674	541,773	3,347	10,484	22,414	40,000	40,000	742,002	1,400,020	917
914	ULEN-HITTERDAL	279	307	99,115	614	10,486	23,976	40,000	40,000	113,166	327,356	1,173
2071	LAKE CRYSTAL-WELLCOME MEMORIAL	960	1,048	313,458	2,097	10,482	-	40,000	40,000	349,666	755,703	787
2125	TRITON	984	1,086	338,152	2,173	23,689	-	40,000	40,000	453,718	897,732	912
2134	UNITED SOUTH CENTRAL	709	773	261,655	1,547	13,269	-	40,000	40,000	302,756	659,227	930
2135	MAPLE RIVER	941	1,024	317,394	2,049	-	-	40,000	40,000	356,609	756,052	803
2137	KINGSLAND	549	598	179,948	1,196	10,483	-	40,000	40,000	291,306	562,932	1,025
2142	ST. LOUIS COUNTY	1,920	2,110	719,987	4,220	-	65,724	40,000	40,000	843,757	1,713,688	892
2143	WATERVILLE-ELYSIAN-MORRISTOWN	729	804	245,181	1,608	10,699	-	40,000	40,000	174,552	512,041	702
2144	CHISAGO LAKES	3,367	3,683	1,067,432	7,366	11,763	26,958	43,973	59,330	1,453,978	2,670,799	793
2149	MINNEWASKA	1,254	1,380	428,819	2,760	10,513	-	40,000	40,000	219,013	741,105	591
2155	WADENA-DEER CREEK S	1,130	1,235	406,067	2,469	10,532	-	40,000	40,000	492,233	991,301	877
2159	BUFFALO LK-HECTOR-STEWART	459	506	177,461	1,011	12,017	-	40,000	40,000	170,756	441,245	961
2164	DILWORTH-GLYNDON-FELTON	1,709	1,859	555,900	3,718	16,589	26,390	40,000	40,000	479,969	1,162,567	680
2165	HINCKLEY-FINLAYSON	971	1,068	388,086	2,136	10,619	50,530	40,000	40,000	481,713	1,013,085	1,043
2167	LAKEVIEW	684	747	232,398	1,495	10,540	-	40,000	40,000	183,888	508,321	743
2168	NRHEG	793	869	276,706	1,739	10,513	-	40,000	40,000	193,297	562,255	709
2169	MURRAY COUNTY	700	758	240,844	1,516	10,539	-	40,000	40,000	235,874	568,773	813
2170	STAPLES-MOTLEY	934	1,028	333,556	2,055	10,496	21,846	40,000	40,000	448,350	896,304	960
2171	KITTSON CENTRAL	239	260	81,745	521	10,825	-	40,000	40,000	61,287	234,378	981
2172	KENYON-WANAMINGO	661	730	222,354	1,461	10,729	-	40,000	40,000	345,393	659,936	998
2174	PINE RIVER-BACKUS	882	963	344,175	1,926	10,527	-	40,000	40,000	387,640	824,268	935
2176	WARREN-ALVARADO-OSLO	574	619	225,199	1,238	-	-	40,000	40,000	73,780	380,217	662
2180	M.A.C.C.R.A.Y. S	641	695	248,060	1,391	20,115	-	40,000	40,000	266,761	616,327	962
2184	LIVERNE	1,150	1,264	384,878	2,527	10,550	20,284	40,000	40,000	424,026	922,266	802
2190	YELLOW MEDICINE EAST	613	673	230,355	1,346	10,950	33,348	40,000	40,000	393,255	749,254	1,222
2198	FILLMORE CENTRAL	585	642	201,506	1,285	10,486	-	40,000	40,000	182,213	475,490	813
2215	NORMAN COUNTY EAST	238	261	98,370	523	10,515	21,420	40,000	40,000	96,221	307,049	1,291
2310	SIBLEY EAST	1,055	1,155	367,071	2,310	64,661	-	40,000	40,000	483,122	997,164	945
2311	CLEARBROOK-GONVICK	485	527	184,564	1,055	-	30,650	40,000	40,000	203,456	499,724	1,030
2342	WEST CENTRAL AREA	773	844	276,504	1,687	10,556	-	40,000	40,000	323,875	692,622	896
2358	TRI-COUNTY	219	238	103,603	475	-	-	40,000	40,000	95,467	279,546	1,278
2364	BELGRADE-BROOTEN-ELROSA	638	697	229,552	1,394	10,607	-	40,000	40,000	227,006	548,559	860
2365	G.F.W.	603	669	230,476	1,338	21,762	-	40,000	40,000	389,821	723,396	1,200

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2396	A.C.G.C.	864	947	312,660	1,893	10,673	21,420	40,000	40,000	369,023	795,669	921
2397	LE SUEUR-HENDERSON	887	978	302,550	1,956	20,043	-	40,000	40,000	516,399	920,947	1,038
2448	MARTIN COUNTY WEST	639	702	234,883	1,404	10,482	-	40,000	40,000	235,739	562,508	880
2534	BIRD ISLAND-OLIVIA-LAKE LILLIAN	588	646	215,122	1,291	11,386	-	40,000	40,000	247,068	554,868	944
2536	GRANADA HUNTLEY-EAST CHAIN	308	338	119,923	677	-	-	40,000	40,000	51,706	252,306	819
2580	EAST CENTRAL	696	768	270,043	1,536	10,631	29,656	40,000	40,000	371,069	762,934	1,096
2609	WIN-E-MAC	418	460	157,217	919	-	-	40,000	40,000	176,437	414,573	992
2683	GREENBUSH-MIDDLE RIVER	219	239	112,867	478	-	-	40,000	40,000	91,597	284,941	1,301
2687	HOWARD LAKE-WAVERLY-WINSTED	1,261	1,381	412,694	2,761	10,668	-	40,000	40,000	518,145	1,024,269	812
2689	PIPESTONE AREA	1,079	1,179	378,762	2,358	37,004	21,846	40,000	40,000	348,897	868,866	805
2711	MESABI EAST	872	958	311,518	1,916	-	24,686	40,000	40,000	399,658	817,778	938
2752	FAIRMONT AREA	1,804	1,968	651,657	3,937	76,032	-	40,000	40,000	723,691	1,535,316	851
2753	LONG PRAIRIE-GREY EAGLE	974	1,070	375,254	2,140	159,750	-	40,000	40,000	444,141	1,061,285	1,090
2754	CEDAR MOUNTAIN	395	436	145,694	872	10,484	26,532	40,000	40,000	128,145	391,727	992
2769	MORRIS AREA	1,071	1,178	354,317	2,356	67,754	24,118	40,000	40,000	223,004	751,548	702
2805	ZUMBROTA-MAZEPPA	1,250	1,368	405,958	2,736	10,513	-	40,000	40,000	464,798	964,005	771
2835	JANESVILLE-WALDORF-PEMBERTON	683	751	226,737	1,501	10,483	-	40,000	40,000	228,370	547,091	801
2853	LAC QUI PARLE VALLEY	791	862	305,703	1,724	35,130	-	40,000	40,000	298,401	720,959	911
2856	STEPHEN-ARGYLE CENTRAL SCHOOLS	285	311	117,955	622	10,486	-	40,000	40,000	122,094	331,157	1,162
2859	GLENCOE-SILVER LAKE SCHOOL DISTRICT	1,370	1,511	472,872	3,022	56,805	-	40,000	40,000	716,777	1,329,477	970
2860	BLUE EARTH	1,079	1,178	385,819	2,356	19,594	-	40,000	40,000	448,507	936,275	868
2884	RED ROCK CENTRAL	406	439	149,060	878	10,635	-	40,000	40,000	92,452	333,025	820
2886	GLENVILLE-EMMONS	282	311	95,393	622	10,486	-	40,000	40,000	104,858	291,358	1,033
2888	CLINTON-GRACEVILLE-BEARDSLEY	319	346	132,282	692	11,660	-	40,000	40,000	105,918	330,552	1,036
2889	LAKE PARK AUDUBON S	723	793	245,976	1,587	10,490	27,384	40,000	40,000	243,828	609,265	843
2890	RENVILLE COUNTY WEST	556	602	209,378	1,204	56,800	-	40,000	40,000	209,794	557,176	1,003
2895	JACKSON COUNTY CENTRAL	1,085	1,188	379,856	2,375	10,820	-	40,000	40,000	407,916	880,967	812
2897	REDWOOD AREA	1,099	1,205	387,562	2,409	10,482	61,890	40,000	40,000	419,094	961,437	875
2898	WESTBROOK-WALNUT GROVE	448	486	186,699	972	31,388	-	40,000	40,000	198,921	497,981	1,111
2899	PLAINVIEW-ELGIN-MILLVILLE	1,458	1,601	484,845	3,202	19,724	-	40,000	40,000	409,848	997,619	684
2902	RTR	615	678	224,085	1,357	10,504	-	40,000	40,000	148,831	464,777	756
2903	ORTONVILLE	489	532	185,827	1,065	10,565	-	40,000	40,000	141,723	419,180	857
2904	TRACY AREA	623	686	243,606	1,372	14,834	-	40,000	40,000	307,746	647,559	1,039
2905	TRI-CITY UNITED	1,889	2,072	639,826	4,144	84,952	21,420	40,000	40,000	771,187	1,601,529	848
2906	RED LAKE COUNTY CENTRAL	348	382	142,199	764	10,485	-	40,000	40,000	144,602	378,049	1,086
2907	ROUND LAKE-BREWSTER	519	552	195,591	1,104	87,330	-	40,000	40,000	44,025	408,050	786
2908	BRANDON-EVANSVILLE	516	563	179,846	1,125	-	-	40,000	40,000	103,430	364,401	706
2909	Rock Ridge	2,294	2,521	782,717	5,042	10,492	41,442	40,000	40,613	530,969	1,451,276	633
2910	Ada-Borup-West	719	786	263,386	1,573	10,489	22,698	40,000	40,000	234,900	613,046	852
3000	NEW REFERENDUM GROWTH	-	-	-	-	-	-	-	-	-	-	-
3999	MDE DST EST (FUDGE)	3,749	4,196	1,192,438	8,392	2,709,691	-	-	-	-	3,910,521	1,043
4000	CITY ACADEMY	110	132	52,958	264	11,951	-	20,000	20,000	-	105,173	956
4001	BLUFFVIEW MONTESSORI	212	221	60,734	441	10,511	-	20,000	20,000	-	111,686	527
4003	NEW HEIGHTS SCHOOL, INC.	100	114	38,157	228	-	-	20,000	20,000	-	78,385	784
4004	CEDAR RIVERSIDE COMMUNITY SCHOOL	-	-	-	-	-	-	-	-	-	-	-
4005	METRO DEAF SCHOOL	44	50	24,307	100	-	-	20,000	20,000	-	64,407	1,464
4007	MINNESOTA NEW COUNTRY SCHOOL	188	208	66,366	416	-	-	20,000	20,000	-	106,782	568
4008	PACT CHARTER SCHOOL	962	1,048	296,372	2,096	24,310	-	20,000	20,000	-	362,778	377
4011	ATHLOS LEADERSHIP ACADEMY	920	956	355,972	1,912	37,036	21,420	20,000	20,000	-	456,340	496
4015	COMMUNITY OF PEACE ACADEMY	895	979	385,958	1,957	113,600	-	20,000	20,000	-	541,515	605
4016	WORLD LEARNER CHARTER SCHOOL	219	230	61,642	459	10,509	-	20,000	20,000	-	112,610	514

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				Allowance Increase	Menstrual Products					Education Cross Subsidy			
4017	MINNESOTA TRANSITIONS CHARTER SCH	4,921	5,530	1,911,229	11,059	137,232	52,376	66,023	89,082	-	2,267,001		461
4018	ACHIEVE LANGUAGE ACADEMY	456	475	187,184	950	99,400	-	20,000	20,000	-	327,534		718
4020	DULUTH ACADEMY	932	970	312,889	1,939	10,487	28,946	20,000	20,000	-	394,261		423
4025	CYBER VILLAGE ACADEMY	160	184	63,685	368	10,490	-	20,000	20,000	-	114,543		716
4026	E.C.H.O. CHARTER SCHOOL	58	66	26,302	132	11,484	-	20,000	20,000	-	77,918		1,343
4027	HIGHER GROUND ACADEMY	1,105	1,204	499,853	2,408	213,000	-	20,000	20,000	-	755,261		683
4029	ST. PAUL CITY SCHOOL	694	752	284,124	1,505	149,100	-	20,000	20,000	-	474,729		684
4031	JENNINGS COMMUNITY LEARNING CENTER	65	78	28,473	156	-	-	20,000	20,000	-	68,629		1,056
4035	LIFE PREP	330	330	115,483	660	28,400	-	20,000	20,000	-	184,543		559
4036	FACE TO FACE ACADEMY	92	110	42,950	221	-	-	20,000	20,000	-	83,171		904
4038	SOJOURNER TRUTH ACADEMY	336	354	139,437	708	35,500	-	20,000	20,000	-	215,645		642
4039	HIGH SCHOOL FOR RECORDING ARTS	225	270	108,482	540	-	20,426	20,000	20,000	-	169,448		753
4043	MATH AND SCIENCE ACADEMY	545	636	168,464	1,273	10,483	-	20,000	20,000	-	220,220		404
4049	NORTHWEST PASSAGE HIGH SCHOOL	125	150	49,300	300	10,531	-	20,000	20,000	-	100,131		801
4050	LAFAYETTE PUBLIC CHARTER SCHOOL	-	-	-	-	-	-	-	-	-	-		-
4053	NORTH LAKES ACADEMY	675	732	205,504	1,464	10,489	-	20,000	20,000	-	257,457		381
4054	LA CRESCENT MONTESSORI & STEM SCHOOL	99	109	31,222	218	-	-	20,000	20,000	-	71,440		722
4055	NERSTRAND CHARTER SCHOOL	118	118	32,306	236	-	-	20,000	20,000	-	72,542		615
4056	ROCHESTER OFF-CAMPUS CHARTER HIGH	70	84	27,190	168	-	-	20,000	20,000	-	67,358		962
4057	EL COLEGIO CHARTER SCHOOL	140	168	56,423	336	18,460	-	20,000	20,000	-	115,219		823
4058	SCHOOLCRAFT LEARNING COMMUNITY CHTR	205	213	63,472	426	-	22,130	20,000	20,000	-	126,028		615
4059	CROSSLAKE COMMUNITY CHARTER SCHOOL	234	255	109,719	510	10,483	-	20,000	20,000	-	160,712		687
4064	RIVERWAY LEARNING COMMUNITY CHTR	119	130	48,740	261	10,494	-	20,000	20,000	-	99,495		836
4066	KATO PUBLIC CHARTER SCHOOL	52	61	25,628	122	10,484	-	20,000	20,000	-	76,234		1,466
4067	AURORA CHARTER SCHOOL	447	467	177,800	934	255,600	22,698	20,000	20,000	-	497,032		1,112
4068	EXCELL ACADEMY CHARTER	581	603	239,698	1,206	85,200	-	20,000	20,000	-	366,104		630
4070	HOPE COMMUNITY ACADEMY	880	948	366,969	1,896	287,550	-	20,000	20,000	-	696,415		791
4073	ACADEMIA CESAR CHAVEZ CHARTER SCH.	544	571	225,705	1,142	217,260	29,372	20,000	20,000	-	513,479		944
4074	AFSA HIGH SCHOOL	410	461	153,045	921	10,578	-	20,000	20,000	-	204,544		499
4075	AVALON SCHOOL	257	304	88,519	608	10,487	-	20,000	20,000	-	139,614		543
4078	MINNESOTA INTERNATIONAL MIDDLE CHTR	1,076	1,124	459,249	2,247	374,800	-	20,000	20,000	-	876,376		814
4079	FRIENDSHIP ACDMY OF FINE ARTS CHTR.	365	381	143,827	762	10,545	-	20,000	20,000	-	195,134		535
4080	PILLAGER AREA CHARTER SCHOOL	42	50	18,389	101	-	-	20,000	20,000	-	58,490		1,393
4081	DISCOVERY FARIBAULT	54	64	23,148	128	-	-	20,000	20,000	-	63,276		1,172
4082	BLUESKY CHARTER SCHOOL	305	364	145,498	728	10,485	-	20,000	20,000	-	196,711		645
4083	RIDGEWAY COMMUNITY SCHOOL	97	97	25,876	194	-	-	20,000	20,000	-	66,070		681
4084	NORTH SHORE COMMUNITY SCHOOL	360	360	112,649	720	-	-	20,000	20,000	-	153,369		426
4085	HARBOR CITY INTERNATIONAL CHARTER	220	264	78,881	528	10,487	20,142	20,000	20,000	-	150,038		682
4087	SAGE ACADEMY CHARTER SCHOOL	76	91	29,077	182	11,012	-	20,000	20,000	-	80,271		1,056
4088	URBAN ACADEMY CHARTER SCHOOL	416	425	189,654	850	156,200	-	20,000	20,000	-	386,704		930
4089	NEW CITY SCHOOL	367	385	121,399	771	11,344	-	20,000	20,000	-	173,514		473
4090	PRAIRIE CREEK COMMUNITY SCHOOL	180	180	47,972	360	-	-	20,000	20,000	-	88,332		491
4091	ARCADIA CHARTER SCHOOL	127	148	40,597	297	10,531	-	20,000	20,000	-	91,425		720
4092	WATERSHED HIGH SCHOOL	51	61	20,203	122	-	-	20,000	20,000	-	60,325		1,183
4093	NEW CENTURY ACADEMY	120	144	45,973	288	-	-	20,000	20,000	-	86,261		719
4095	TRIO WOLF CREEK DISTANCE LEARNING	200	240	68,547	480	-	-	20,000	20,000	-	109,027		545
4097	PARTNERSHIP ACADEMY, INC.	510	532	205,504	1,064	255,600	-	20,000	20,000	-	502,168		984
4098	NOVA CLASSICAL ACADEMY	1,042	1,138	320,542	2,275	17,117	-	20,000	20,000	-	379,934		365
4100	GREAT EXPECTATIONS	145	150	42,821	301	-	-	20,000	20,000	-	83,122		573
4102	MINNESOTA INTERNSHIP CENTER	400	480	170,195	960	10,545	22,982	20,000	20,000	-	244,682		612
4103	HMMONG COLLEGE PREP ACADEMY	2,375	2,605	1,013,092	5,210	460,080	-	31,104	41,967	-	1,551,452		653

Fiscal Year 2024

Betty Hjelseth, Senate CRFA  
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DIST	NAME	Adjusted ADM	APU	Formula Allowance Increase	Access to Menstrual Products	English Learner Revenue	American Indian Education Aid	Student Support Personnel Aid	Library Aid	Special Education Cross Subsidy	Total	Total Per AADM
4104	PALADIN CAREER AND TECH HIGH SCHOOL	240	288	97,845	576	10,507	-	20,000	20,000	-	148,928	621
4105	GREAT RIVER SCHOOL	779	859	242,584	1,717	10,688	20,000	20,000	20,000	-	314,989	404
4106	TREKNORTH HIGH SCHOOL	245	286	92,813	573	-	35,478	20,000	20,000	-	168,864	689
4107	VOYAGEURS EXPEDITIONARY	112	131	48,465	262	-	25,254	20,000	20,000	-	113,981	1,018
4110	MAIN STREET SCHOOL PERFORMING ARTS	375	450	127,503	900	10,484	-	20,000	20,000	-	178,887	477
4111	AUGSBURG FAIRVIEW ACADEMY	112	134	50,486	269	-	3,029	20,000	20,000	-	93,784	837
4112	ST PAUL CONSERVATORY PERFORMING ART	430	516	143,503	1,032	-	-	20,000	20,000	-	184,535	429
4113	Spero Academy	268	268	81,927	536	10,776	-	20,000	20,000	-	133,239	497
4116	LAKES INTERNATIONAL LANGUAGE ACADEM	1,409	1,517	406,796	3,035	32,293	20,000	20,000	24,445	-	506,569	360
4118	KALEIDOSCOPE CHARTER SCHOOL	702	754	208,449	1,507	10,563	-	20,000	20,000	-	260,519	371
4119	ACADEMIC ARTS HIGH SCHOOL	84	101	31,505	202	-	-	20,000	20,000	-	71,707	854
4120	ST. CROIX PREPARATORY ACADEMY	1,202	1,314	348,803	2,628	16,931	-	20,000	21,172	-	409,534	341
4121	UBAH MEDICAL ACADEMY CHARTER SCHOOL	320	384	145,082	768	20,269	-	20,000	20,000	-	206,119	644
4122	EAGLE RIDGE ACADEMY CHARTER SCHOOL	1,488	1,592	461,630	3,185	52,394	-	20,000	25,654	-	562,862	378
4124	BEACON ACADEMY	600	626	198,489	1,252	14,785	-	20,000	20,000	-	254,526	424
4126	PRAIRIE SEEDS ACADEMY	760	829	313,359	1,659	149,810	-	20,000	20,000	-	504,828	664
4127	TEAM ACADEMY	93	93	34,765	186	13,828	-	20,000	20,000	-	88,779	955
4131	METRO SCHOOLS CHARTER	546	641	370,618	1,282	247,080	-	20,000	20,000	-	658,980	1,207
4132	TWIN CITIES ACADEMY HIGH SCHOOL	518	612	212,126	1,223	10,633	-	20,000	20,000	-	263,982	510
4135	ROCHESTER MATH AND SCIENCE ACADEMY	525	547	216,958	1,094	136,320	-	20,000	20,000	-	394,372	751
4137	SWAN RIVER MONTESSORI CHARTER SCH	163	163	46,274	326	-	-	20,000	20,000	-	86,600	531
4139	LOVEWORKS ACADEMY FOR ARTS	155	162	58,940	324	-	-	20,000	20,000	-	99,264	640
4140	YINGHUA ACADEMY	790	831	237,585	1,663	11,299	-	20,000	20,000	-	290,547	368
4142	STRIDE ACADEMY CHARTER SCHOOL	545	569	223,548	1,138	177,500	-	20,000	20,000	-	442,186	811
4143	NEW MILLENNIUM ACADEMY CHARTER SCH	900	936	350,663	1,872	344,350	-	20,000	20,000	-	736,885	819
4144	GREEN ISLE COMMUNITY SCHOOL	59	59	16,282	118	10,918	-	20,000	20,000	-	67,318	1,141
4145	BIRCH GROVE COMMUNITY SCHOOL	33	33	12,153	66	-	-	20,000	20,000	-	52,219	1,582
4146	NORTHERN LIGHTS COMMUNITY SCHOOL	84	99	38,960	198	-	-	20,000	20,000	-	79,158	942
4150	MINNESOTA ONLINE HIGH SCHOOL	198	238	69,123	475	-	-	20,000	20,000	-	109,598	554
4151	EDVISIONS OFF CAMPUS SCHOOL	106	127	36,957	254	10,495	-	20,000	20,000	-	87,706	827
4152	TWIN CITIES GERMAN IMMERSION CHTR	626	652	180,934	1,304	10,739	-	20,000	20,000	-	232,977	372
4153	DUGSI ACADEMY	330	344	167,216	688	191,700	-	20,000	20,000	-	399,604	1,211
4155	NAYTAHWAUSH COMMUNITY SCHOOL	137	137	54,400	274	-	36,330	20,000	20,000	-	131,004	956
4159	SEVEN HILLS PREPARATORY ACADEMY	1,265	1,311	390,209	2,622	58,272	-	20,000	21,120	-	492,223	389
4160	SPECTRUM HIGH SCHOOL	835	977	278,900	1,954	10,498	-	20,000	20,000	-	331,352	397
4161	NEW DISCOVERIES MONTESSORI ACADEMY	182	186	76,961	373	10,696	-	20,000	20,000	-	128,030	705
4162	SOUTHSIDE FAMILY CHARTER SCHOOL	130	136	39,945	271	10,492	-	20,000	20,000	-	90,708	698
4164	LAURA JEFFREY ACADEMY CHARTER	75	84	23,903	168	10,484	-	20,000	20,000	-	74,555	994
4166	EAST RANGE ACADEMY OF TECH-SCIENCE	145	174	67,241	348	-	20,000	20,000	20,000	-	127,589	880
4167	INTERNATIONAL SPANISH LANGUAGE ACAD	455	455	127,130	910	10,494	-	20,000	20,000	-	178,534	392
4168	GLACIAL HILLS ELEMENTARY	95	95	30,904	190	-	-	20,000	20,000	-	71,094	748
4169	STONEBRIDGE WORLD SCHOOL	336	349	138,469	698	35,500	-	20,000	20,000	-	214,667	639
4170	HIAWATHA ACADEMIES	1,656	1,852	722,539	3,704	443,750	-	22,113	29,836	-	1,221,942	738
4171	NOBLE ACADEMY	840	864	275,714	1,728	213,000	-	20,000	20,000	-	530,442	631
4172	CLARKFIELD CHARTER SCHOOL	-	-	-	-	-	-	-	-	-	-	-
4177	MINISINAKWAANG LEADERSHIP ACADEMY	-	-	-	-	-	-	-	-	-	-	-
4178	LINCOLN INTERNATIONAL SCHOOL	160	192	71,675	384	85,200	-	20,000	20,000	-	197,259	1,233
4181	COMMUNITY SCHOOL OF EXCELLENCE	1,535	1,637	661,275	3,274	511,200	-	20,000	26,372	-	1,222,121	796
4183	LIONSGATE ACADEMY	404	485	142,072	970	10,624	-	20,000	20,000	-	193,666	479
4184	ASPEN ACADEMY	667	676	185,374	1,353	32,262	-	20,000	20,000	-	258,989	388
4185	DAVINCI ACADEMY	978	1,020	297,398	2,040	21,652	-	20,000	20,000	-	361,090	369

Dollars are in entitlement (not shifted)

Fiscal Year 2024

DIST	NAME	Adjusted ADM	APU	Formula	Access to	English Learner	American Indian	Student Support	Library Aid	Special		Total	Total Per	AADM
				Allowance Increase	Menstrual Products					Education Cross	Subsidy			
4186	GLOBAL ACADEMY	458	478	193,678	957	106,500	-	20,000	20,000	-	-	341,135	-	745
4187	NATURAL SCIENCE ACADEMY	-	-	-	-	-	-	-	-	-	-	-	-	-
4188	COLOGNE ACADEMY	900	940	269,301	1,881	10,487	-	20,000	20,000	-	-	321,669	-	357
4189	BRIGHT WATER ELEMENTARY	183	183	62,817	366	11,364	-	20,000	20,000	-	-	114,547	-	626
4191	KIPP MINNESOTA CHARTER SCHOOL	927	971	334,903	1,941	10,654	-	20,000	20,000	-	-	387,498	-	418
4192	BEST ACADEMY	765	796	314,729	1,592	131,350	-	20,000	20,000	-	-	487,671	-	637
4193	COLLEGE PREPARATORY ELEMENTARY	291	291	101,907	582	142,710	-	20,000	20,000	-	-	285,199	-	980
4194	CANNON RIVER STEM SCHOOL	250	259	82,286	518	10,538	-	20,000	20,000	-	-	133,342	-	533
4195	OSHKI OGIMAAG CHARTER SCHOOL	27	27	9,889	54	17,040	20,710	20,000	20,000	-	-	87,693	3,248	-
4198	DISCOVERY WOODS MONTESSORI SCHOOL	120	120	37,722	240	-	-	20,000	20,000	-	-	77,962	-	650
4199	PARNASSUS PREPARATORY CHARTER SCH	1,368	1,470	456,043	2,939	74,309	-	20,000	23,675	-	-	576,966	-	422
4200	STEP ACADEMY CHARTER SCHOOL	710	770	275,651	1,540	158,330	-	20,000	20,000	-	-	475,521	-	670
4201	CORNERSTONE MONTESSORI ELEMENTARY	139	139	46,185	278	11,422	-	20,000	20,000	-	-	97,885	-	704
4204	ROCHESTER STEM ACADEMY	129	155	59,477	310	37,630	-	20,000	20,000	-	-	137,417	-	1,065
4205	HENNEPIN ELEMENTARY SCHOOL	521	537	210,000	1,073	227,200	-	20,000	20,000	-	-	478,273	-	918
4207	VERMILION COUNTRY SCHOOL	30	36	15,818	72	-	-	20,000	20,000	-	-	55,890	-	1,863
4208	NASHA SHKOLA CHARTER SCHOOL	135	141	48,957	282	58,220	-	20,000	20,000	-	-	147,459	-	1,092
4209	MASTERY SCHOOL	-	-	-	-	-	-	-	-	-	-	-	-	-
4210	UPPER MISSISSIPPI ACADEMY	255	301	88,286	602	10,486	-	20,000	20,000	-	-	139,374	-	547
4213	PRODEO ACADEMY	1,109	1,132	439,569	2,264	83,878	-	20,000	20,000	-	-	565,711	-	510
4215	SEJONG ACADEMY OF MINNESOTA	399	430	168,897	859	86,620	-	20,000	20,000	-	-	296,376	-	743
4217	TECHNICAL ACADEMIES OF MINNESOTA	122	146	56,630	293	-	-	20,000	20,000	-	-	96,923	-	794
4218	VENTURE ACADEMY	475	500	200,706	1,120	11,246	24,118	20,000	20,000	-	-	277,190	-	584
4219	NORTHEAST COLLEGE PREP	390	404	161,029	809	108,630	-	20,000	20,000	-	-	310,468	-	796
4220	AGAMIM CLASSICAL ACADEMY	310	322	94,723	644	46,860	-	20,000	20,000	-	-	182,227	-	588
4221	DISCOVERY CHARTER SCHOOL	251	258	80,820	516	11,930	-	20,000	20,000	-	-	133,266	-	531
4223	SAINT CLOUD MATH AND SCIENCE ACADEM	250	250	113,357	500	129,930	-	20,000	20,000	-	-	283,787	-	1,135
4224	STAR OF THE NORTH ACADEMY CHARTER S	169	176	76,287	353	28,400	-	20,000	20,000	-	-	145,040	-	858
4225	UNIVERSAL ACADEMY CHARTER SCHOOL	450	470	208,023	940	248,500	-	20,000	20,000	-	-	497,463	-	1,105
4226	BDOE LEARNING CENTER	145	145	51,349	290	11,049	31,644	20,000	20,000	-	-	134,332	-	926
4227	ART AND SCIENCE ACADEMY	369	384	111,939	768	10,484	-	20,000	20,000	-	-	163,191	-	442
4228	WOODBURY LEADERSHIP ACADEMY	832	861	239,317	1,722	10,529	-	20,000	20,000	-	-	291,568	-	350
4229	JANE GOODALL ENVIRONMENTAL SCIENCE	105	123	34,760	246	-	-	20,000	20,000	-	-	75,006	-	714
4230	MINNESOTA EARLY LEARNING ACADEMY	200	200	72,003	400	21,300	-	20,000	20,000	-	-	133,703	-	669
4231	MINNESOTA MATH AND SCIENCE ACADEMY	545	599	222,120	1,198	120,700	-	20,000	20,000	-	-	384,018	-	705
4232	SUMMIT CHARTER SCHOOL	375	385	155,852	770	39,760	-	20,000	20,000	-	-	236,382	-	630
4233	LEVEL UP ACADEMY	237	248	75,388	496	10,487	-	20,000	20,000	-	-	126,371	-	533
4237	METRO EDUCATION FOR FUTURE EMPLOY	87	103	47,481	207	21,300	-	20,000	20,000	-	-	108,988	-	1,253
4238	ROCHESTER BEACON ACADEMY	96	114	35,303	227	-	-	20,000	20,000	-	-	75,530	-	787
4239	TESFA INTERNATIONAL SCHOOL	236	236	87,293	472	117,150	-	20,000	20,000	-	-	244,915	-	1,038
4240	New Century School	380	398	195,017	796	205,190	-	20,000	20,000	-	-	441,003	-	1,161
4243	North Metro Flex Academy	320	326	111,583	652	42,600	-	20,000	20,000	-	-	194,835	-	609
4244	FIT Academy	420	456	131,169	912	17,691	-	20,000	20,000	-	-	189,772	-	452
4250	Athlos Academy of Saint Cloud	645	672	237,489	1,345	177,500	-	20,000	20,000	-	-	456,334	-	707
4253	Phoenix Academy	187	193	56,301	387	10,488	-	20,000	20,000	-	-	107,176	-	573
4254	Marine Area Community School	275	275	77,449	550	-	-	20,000	20,000	-	-	117,999	-	429
4255	Skyline Math and Science Academy	240	240	99,947	480	128,510	-	20,000	20,000	-	-	268,937	-	1,121
4258	The Journey School	175	180	68,446	361	11,229	-	20,000	20,000	-	-	120,036	-	686
4261	SciTech Academy	203	203	95,712	406	142,000	-	20,000	20,000	-	-	278,118	-	1,370
4263	Progeny Academy Charter School	80	88	33,334	176	14,200	-	20,000	20,000	-	-	87,710	-	1,096
4264	Gateway STEM Academy	240	240	95,954	480	120,700	-	20,000	20,000	-	-	257,134	-	1,071

Fiscal Year 2024

DIST	NAME	Adjusted ADM	APU	Formula Allowance Increase	Access to Menstrual Products	English Learner Revenue	American Indian Education Aid	Student Support Personnel Aid	Library Aid	Special Education Cross Subsidy	Total	Total Per AADM
4265	Minnesota Wildflower Montessori	50	50	15,515	100	10,513	-	20,000	20,000	-	66,128	1,323
4266	Three Rivers Montessori	157	157	43,131	314	10,572	-	20,000	20,000	-	94,017	599
4267	Horizon Science Academy	80	80	34,795	160	28,400	-	20,000	20,000	-	103,355	1,292
4268	Great Oaks Academy	340	340	96,738	680	11,055	-	20,000	20,000	-	148,473	437
4269	Quantum STEAM Academy	130	130	62,218	260	92,300	-	20,000	20,000	-	194,778	1,498
4270	STEAM Academy	84	84	31,533	168	41,777	-	20,000	20,000	-	113,478	1,351
4271	Aurora Waasakone Community	165	171	53,239	342	-	22,414	20,000	20,000	-	115,995	703
4273	Modern Montessori Charter School	235	241	69,321	482	10,508	-	20,000	20,000	-	120,311	512
4274	East-West International Education Academ	-	-	-	-	-	-	-	-	-	-	-
4275	St. Paul School of Northern Lights	256	266	77,414	531	10,487	-	20,000	20,000	-	128,432	502
4276	Notre Ecole	50	50	13,777	100	11,289	-	20,000	20,000	-	65,166	1,303
4277	Metro Tech Academy	-	-	-	-	-	-	-	-	-	-	-
4279	Minneapolis School of New Music	80	96	33,209	192	-	-	20,000	20,000	-	73,401	918
4280	Aspire Academy	67	67	31,275	134	36,459	-	20,000	20,000	-	107,868	1,610
4282	Innovation Science and technology Academ	78	78	30,189	156	42,600	-	20,000	20,000	-	112,945	1,448
4283	Escuela Exitos	111	111	51,428	222	23,636	-	20,000	20,000	-	115,286	1,039
4284	Gentry Academy	342	391	108,389	782	-	-	20,000	20,000	-	149,171	436
4285	Aim Academy of Science and technology	145	167	69,583	335	42,600	-	20,000	20,000	-	152,518	1,052
4287	Cross River Charter School	-	-	-	-	-	-	-	-	-	-	-
4289	Oak Hill Montessori Community School	141	145	41,575	290	10,492	-	20,000	20,000	-	92,357	655
4290	Kalon Prep Academy	102	122	45,587	245	-	-	20,000	20,000	-	85,832	841
4291	Creekstone Montessori School	90	81	21,881	162	11,360	-	20,000	20,000	-	73,403	816
4293	Rollingstone Community School	30	30	9,829	60	-	-	20,000	20,000	-	49,889	1,663
4295	Bultum Academy	160	160	68,199	320	106,500	-	20,000	20,000	-	215,019	1,344
4297	Marine Village School	45	45	12,557	90	-	-	20,000	20,000	-	52,647	1,170
4298	Endazhi-Nitawinging	169	169	52,599	338	99,400	27,384	20,000	20,000	-	219,721	1,300
4999	MDE CHT EST (FUDGE)	(1,561)	(1,668)	(460,765)	(3,336)	(90,991)	-	-	-	-	(555,092)	356
6000	COOPERATIVE & INTERMED DISTRICTS	-	-	405,380	-	-	-	11,160,000	-	-	11,565,380	-

# Revenue Projection Model - Summary

State Aids, General Education, Levy and Taconite

For Fiscal Year 2024

(The Revenue Projection Model is not intended to replace district-level budget tools or WHATIF spreadsheets.)

Formula Allowance Assumption:

\$ 7,137.52

District Number 390  
District Name LAKE OF THE WOODS SCHOOL DISTRICT

Pupil Units from Report Tab (Preliminary What-If FY2024 Spreadsheet)  
FY24 Adjusted PU 470.80

## FUND 01 - GENERAL FUND

FUND	ORG	PRG	FIN	SCR		
R	01	xxx	xxx	000	001	817,200.27
R	01	xxx	xxx	313	001	10,176.26
R	xx	xxx	xxx	335	001	-
R	01	xxx	xxx	342	001	14,776.56
R	xx	xxx	xxx	797	001	-
R	01/06	xxx	xxx	795	001	-
R	01	xxx	xxx	830	001	32,427.25
R	01	xxx	xxx	348	001	37,384.51
R	01	xxx	xxx	302	001	67,205.01
R	01	xxx	xxx	xxx	001	100,201.66
R	01	xxx	xxx	794	001	-
R	01	xxx	xxx	000	009	-
R	01	xxx	xxx	000	014	-
R	01	xxx	xxx	000	229	2,100.00
R	01	xxx	xxx	000	234	4,200.00
R	01	xxx	xxx	000	258	-
					\$	1,085,671.52
						Subtotal Levies and Credits
R	01	xxx	xxx	000	010	506,332.05
R	01	xxx	xxx	000	016	-
R	01	xxx	xxx	000	018	-
R	01	xxx	xxx	371	018	-
R	01	xxx	xxx	000	019	-
					\$	506,332.05
						Subtotal Miscellaneous Local Categorical
R	01	xxx	xxx	000	201	\$ 20,266.86
						Endowment Fund Apportionment
R	01	xxx	xxx	000	211	3,881,462.50
R	01	xxx	xxx	309	211	-
R	01	xxx	xxx	316	211	67,206.89
R	01	xxx	xxx	317	211	305,718.00
R	01	xxx	xxx	330	211	100,353.00
R	01	xxx	xxx	388	211	6,120.40
R	01	xxx	xxx	720	211	0.00
R	01	xxx	xxx	302	211	36,601.55
					\$	4,397,462.34
						Subtotal General Education Aid
R	01	xxx	xxx	000	212	19,083.19
R	01	xxx	xxx	000	213	-
R	01	xxx	xxx	000	227	-
R	01	xxx	xxx	313	300	18,952.05
R	01	xxx	xxx	317	300	-
R	01	xxx	xxx	320	300	-
R	01	xxx	xxx	333	300	-
R	xx	xxx	xxx	335	300	-
R	01	xxx	xxx	830	300	-
R	01	xxx	xxx	xxx	317	3,508.86
R	01	xxx	xxx	740	360	467,216.63
R	01	xxx	xxx	740	360	N/A
R	01	xxx	xxx	756	360	N/A
R	01	xxx	xxx	761	360	N/A
R	01	xxx	xxx	xxx	360	N/A
R	01	xxx	xxx	xxx	360	N/A
R	01	xxx	xxx	xxx	360	N/A
R	01	xxx	xxx	000	370	N/A
R	01	xxx	xxx	000	370	N/A
R	01	xxx	xxx	000	370	N/A
R	01	xxx	xxx	000	370	-
R	01	xxx	xxx	390	019	-
R	01	xxx	xxx	342	300	-
					\$	508,760.73
						Subtotal Categorical Aids
R	01	xxx	xxx	739	300	N/A
R	01	xxx	xxx	739	300	N/A
R	01	xxx	xxx	714	300	-
R	01	xxx	xxx	720	300	-
R	01	xxx	xxx	720	300	N/A
R	01	xxx	xxx	739	300	-
					\$	-
						Subtotal Transportation and Categorical Aids
					\$	6,518,493.50
						FUND 01 - GENERAL FUND

FUND 04 - COMMUNITY SERVICE FUND					
FUND	ORG	PRG	FIN	SCR	
R	04	xxx	xxx	001	17,825.81 Levy (Less - Revenue Neutral / Taconite)
R	04	xxx	xxx	325	001 17,253.34 Early Childhood and Family Education Levy
R	04	xxx	xxx	326	001 - Adults with Disabilities Levy
R	04	xxx	xxx	328	001 495.62 Home Visiting Levy
R	04	xxx	xxx	332	001 - After School Enrichment Levy
R	04	xxx	xxx	362	001 - Youth Development / Youth Service Levy
R	04	xxx	xxx	798	001 - School Age Care Levy
R	04	xxx	xxx	xxx	009 - Fiscal Disparities
R	04	xxx	xxx	321	014 - Taconite Homestead Credit
R	04	xxx	xxx	xxx	229 175.00 Disparity Reduction
R	04	xxx	xxx	xxx	234 340.00 Agricultural Market Value Credit
R	04	xxx	xxx	xxx	258 - Other State Credits
					\$ 36,089.77 Subtotal Levies and Credits
R	04	xxx	xxx	321	016 - Taconite Production
R	04	xxx	580	371	018 - \$25 Taconite Referendum Set Aside
R	04	xxx	xxx	xxx	227 - Abatement Aid - Fund 4
R	04	xxx	xxx	321	300 - Community Education Aid
R	04	xxx	xxx	322	300 - Adult Basic Education
R	04	xxx	xxx	324	300 - ABE Supplemental Services
R	04	xxx	xxx	325	300 12,121.59 Early Childhood and Family Education Aid
R	04	xxx	xxx	326	300 N/A Adults with Disabilities
R	04	xxx	xxx	328	300 124.90 Home Visiting Aid
R	04	xxx	xxx	333	300 - Maximum Effort Loan - Fund 04
R	04	xxx	xxx	344	300 16,810.79 School Readiness
R	04	xxx	xxx	354	300 - Early Childhood Screening
R	04	xxx	xxx	xxx	301 - Nonpublic Pupil Aid
					\$ 29,057.28 Subtotal Categorical Aids
					\$ 65,147.05 FUND 04 - COMMUNITY SERVICE FUND

FUND 07 - DEBT SERVICE FUND					
FUND	ORG	PRG	FIN	SCR	
R	07	xxx	xxx	000	001 1,012,352.75 Levy (Less - Revenue Neutral)
R	07	xxx	xxx	000	009 - Fiscal Disparities
R	07	xxx	xxx	000	014 - Taconite Homestead Credit
R	07	xxx	xxx	000	229 6,100.00 Disparity Reduction
R	07	xxx	xxx	000	234 12,000.00 Agricultural Market Value Credit
R	07	xxx	xxx	000	258 - Other State Credits
					\$ 1,030,452.75 Subtotal Levies and Credits
R	07	xxx	xxx	000	016 - Taconite Production and Taconite Bonds
R	07	xxx	xxx	000	227 - Abatement Aid - Fund 7
R	07	xxx	xxx	333	300 - Maximum Effort Loan - Fund 07
R	07	xxx	xxx	000	309 - Debt Service Aid (and Disaster DSE) remvd 701100
R	07	xxx	xxx	000	317 1,431.16 Long-Term Facilities Maintenance - Fund 07
					\$ 1,431.16 Subtotal Categorical Aids
					1,031,883.91 FUND 07 - DEBT SERVICE FUND

FUND 47 - OPEB DEBT SERVICE FUND					
FUND	ORG	PRG	FIN	SCR	
R	47	xxx	xxx	000	001 - Levy (Less - Revenue Neutral)
R	47	xxx	xxx	000	009 - Fiscal Disparities
R	47	xxx	xxx	000	014 - Taconite Homestead Credit
R	47	xxx	xxx	000	229 - Disparity Reduction
R	47	xxx	xxx	000	234 - Agricultural Market Value Credit
R	47	xxx	xxx	000	258 - Other State Credits
					\$ - Subtotal Levies and Credits
R	47	xxx	xxx	000	016 - Taconite Production
					\$ - Subtotal Categorical Aids
					\$ - FUND 47 - OPEB DEBT SERVICE FUND

**Revenue Summary Tie-out:**

	Revenue Summary Calculations		Underlying Data from Source Tabs
Levy = 001+009+014+229+234+258 (less 016)	2,152,214.04	Total 2020 Pay 2021 Levy:	2,152,214.04
GenEd = 211 + 010	4,903,794.39	GenEd + County Apportionment:	4,903,794.39
State Aids including SPED = 201+212+213		State Aids including	
+227 +300 +301 +307 +309 +317 +360 +370	559,516.03	Special Education (WHATIF or IDEAS)	559,516.03
Taconite Production and Bonds = 016	0.00	Taconite from Levy (and Taconite Inputs):	0.00
Taconite Referendum = 018	0.00	From Taconite Inputs:	0.00
Taconite 11-cent and 4-cent =	0.00	From Taconite Inputs:	0.00
Adjustment for Early Recognition Override	N/A	Adjustment for Early Recognition Override	0.00
	\$ 7,615,524.46		\$ 7,615,524.46
		Discrepancy:	\$ -

Fund 01: \$	6,518,493.50	Total State/Local Levy and Aid**:
Fund 04: \$	65,147.05	
Fund 07: \$	1,031,883.91	
Fund 47: \$	- \$	7,615,524.46

**Additional checks and balances for Gen Ed. Levies and Aids ONLY (not categorical revenues)**

General Education:	\$	4,903,794.39	
Less County Apportionment:	\$	(506,332.05)	SRC 010 - Reduces Gen Ed. Aid
	\$	4,397,462.34	
Should equal all of SRC 211:	\$	4,397,462.34	Fund 01
Per Levy Certification - Funds	\$	1,085,671.52	RMV Voter, RMV Other, NTC Other
Revenue Summary Levies:	\$	1,085,671.52	All: 001,009,014,229,234,258
Taconite Production Revenue Fur			
Levy Certification:	\$	-	
Revenue Summary Levies:	\$	-	SRC 016
Community Service - Fund 04:			
Per Levy Certification	\$	36,089.77	
Revenue Summaries Levies:	\$	36,089.77	All: 001,009,014,229,234,258
Taconite Production Revenue Fur			
Levy Certification:	\$	-	
Revenue Summary Levies:	\$	-	SRC 016
Debt Service - Fund 07:			
Per Levy Certification:	\$	1,030,452.75	NTC Voter, NTC Non-Voter
Revenue Summaries Levies:	\$	1,030,452.75	All: 001,009,014,229,234,258
Taconite Production Revenue Fur			Watch for Taconite BONDS!!
Levy Certification:	\$	-	
Revenue Summary Levies:	\$	-	SRC 016
OPEB Debt Service - Fund 47:			
Per Levy Certification:	\$	-	NTC Voter, NTC Non-Voter
Revenue Summaries Levies:	\$	-	All: 001,009,014,229,234,258
Taconite Production Revenue Fur			
Levy Certification:	\$	-	
Revenue Summary Levies:	\$	-	SRC 016



PO Box 69 | Badger, MN 56714

#### ADDRESS SERVICE REQUESTED

LAKE OF THE WOODS SCHOOL  
PO BOX 310  
BAUDETTE MN 56623-0310

## Statement Ending 05/31/2023

Lake Of The Woods School

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Account Number: 5000093

### Managing Your Accounts



Branch Name Baudette



Phone Number 218-634-3300



Customer Service 218-528-4255



Mailing Address PO Box 1089  
Baudette, MN 56623



Online Banking [www.border.bank](http://www.border.bank)

**Effective June 30, 2023, Popmoney will be discontinued** by its service provider and this person-to-person payment service will no longer be available at Border Bank. We apologize for any inconvenience this may cause. If you were a Popmoney user previously, please visit our website for more information.

### Summary of Accounts

Account Type	Account Number	Ending Balance
Border Simple Business Checking	5000093	\$466,338.14

## Border Simple Business Checking-5000093

### Account Summary

Date	Description	Amount
05/01/2023	Beginning Balance	\$345,399.73
	93 Credit(s) This Period	\$760,911.37
	182 Debit(s) This Period	\$639,972.96
05/31/2023	Ending Balance	\$466,338.14

### Electronic Credits

Date	Description	Amount
05/01/2023	ACH Deposit Citizens DEPOSIT	\$821.00
05/01/2023	ACH Deposit Citizens DEPOSIT	\$412.00
05/01/2023	ACH Deposit Citizens NET SETLMT	\$140.00
05/01/2023	ACH Deposit Citizens NET SETLMT	\$100.00
05/01/2023	ACH Deposit Citizens NET SETLMT	\$80.00
05/01/2023	ACH Deposit Citizens DEPOSIT	\$40.00
05/01/2023	ACH Deposit Citizens DEPOSIT	\$40.00
05/01/2023	ACH Deposit Citizens CONV FEE	\$5.19
05/01/2023	ACH Deposit Citizens CONV FEE	\$3.67
05/01/2023	ACH Deposit Citizens CONV FEE	\$1.53



MEMBER FDIC

Customer first. Community focused.  
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**PRIVACY  
NOTICE**

Federal law requires us to tell you how we collect, share, and protect your personal information. Our privacy policy has not changed and you may review our policy and practices with respect to your personal information at [www.border.bank](http://www.border.bank) or we will mail you a free copy upon request if you call us at the phone number for your bank listed on the front page.

**BALANCING  
YOUR  
STATEMENT****BEFORE YOU START**

Please be sure you have entered in your register all automatic transactions shown on the front of your statement.

**A.** Enter deposits not shown on this statement

**B.** Enter all checks, withdrawals and bank charges not shown on this statement.

Compare transactions recorded on your statement with those in your checkbook.

date of deposit	amount
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
Total A	_____

outstanding check number	amount
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
Total B	_____

BANK BALANCE shown on other side	_____
PLUS	_____
Total A	_____
EQUALS	_____
MINUS	_____
Total B	_____
EQUALS your current checkbook balance	_____

**BILLING  
RIGHTS**

SHOULD AGREE WITH YOUR REGISTER BALANCE AFTER DEDUCTING SERVICE FEE (IF ANY) SHOWN ON THIS STATEMENT. Examine immediately and report if incorrect. If no reply is received within **60** days the account will be considered correct.

**IN CASE OF  
ERRORS OR  
QUESTIONS  
ABOUT YOUR  
ELECTRONIC  
TRANSFERS**

Telephone or write us at the phone number or address of your bank, located below or on the front page, as soon as you can, if you think your statement or receipt is wrong or if you need more information about a transfer on the statement or receipt. We must hear from you no later than 60 days after we sent you the FIRST statement on which the error or problem appeared. Please (1) tell us your name and account number, (2) describe the error or the transfer you are unsure about, and explain as clearly as you can why you believe there is an error or why you need more information, and (3) tell us the dollar amount of the suspected error. We will investigate your complaint and will correct any error promptly. If we take more than 10 business days (five business days if the transfer involved a point of sale transaction or twenty days of the transfer involved a new account) we will re-credit your account for the amount that you think is in error so that you will have the use of the money during the time it takes us to complete our investigation. This section applies to consumer accounts only.

**SUMMARY  
OF RIGHTS****YOUR DEMAND DEPOSIT LOAN ACCOUNT AND HOME EQUITY LINE OF CREDIT SUMMARY OF RIGHTS**

This is a summary of your rights, a full statement of your rights and our responsibilities under the Federal Fair Credit Billing Act will be sent to you both upon request and in response to a billing error notice. Your Demand Deposit Loan Account and Home Equity Line of Credit are operated in conjunction with your Demand Deposit Account. Any charges for your checking account will be made to the Demand Deposit Account and will be the same charges as are made for Demand Deposit Accounts not operated in conjunction with these accounts/lines. The following information thus applies only to loans to you under your Demand Deposit Loan Account or Home Equity Line of Credit.

**WHAT TO DO  
IF YOU THINK  
YOU FIND A  
MISTAKE  
ON YOUR  
STATEMENT**

If you think there is an error on your statement, write to us at the address listed on your statement. In your letter, give us the following information: (1) Account information: your name and account number, (2) Dollar amount: The dollar amount of the suspected error, (3) Description of problem: if you think there is an error on your statement, describe what you believe is wrong and why you believe it is a mistake. You must contact us within 60 days after the error appeared on your statement. You must notify us of any potential errors in writing. You may call us, but if you do we are not required to investigate any potential errors and you may have to pay the amount in question. While we investigate whether or not there has been an error, the following are true: (1) We cannot try to collect the amount in question, or report you as delinquent on that amount. (2) The charge in question may remain on your statement, and we may continue to charge you interest on that amount. But, if we determine that we made a mistake, you will not have to pay the amount in question or any interest or other fees related to that amount. (3) While you do not have to pay the amount in question, you are responsible for the remainder of your balance. (4) We can apply any unpaid amount against your credit limit.

Interest charges will be computed as follows: To figure the interest charge for each Billing Cycle, a daily periodic rate is multiplied by the Average Daily Balance of my Loan Account Balance. You then multiply that amount by the number of days in the Billing Cycle. The Average Daily Balance is computed as follows: First, you take my Loan Account Balance at the beginning of each day and subtract any unpaid interest or other finance charges and credit insurance or debt cancellation coverage premiums (if any) that are due. Next, you subtract the portion of any payment or credits received that day which apply to the repayment of my debt. (A portion of each payment I make is applied to interest charges and credit insurance or debt cancellation coverage premiums, if any). Then you add any new advances made that day. This gives you the daily balance. Then you add up all the daily balance for the Billing Cycle and divide the total by the number of days in the Billing Cycle. This gives you the Average Daily balance.

The minimum periodic payment required is shown on the front of this bill. You may pay off your Demand Deposit Loan Account loan balance at any time, or make voluntary additional payments. Payments shall be applied, first to unpaid Interest Charges, and second the principal loan balance outstanding in your Demand Deposit Loan Account. Periodic statements may be sent to you at the end of each billing cycle showing your Demand Deposit Loan Account loan transactions. Send payments and inquiries to your bank address listed on the front page or at the bottom of this bill. This section applies to consumer accounts only.

**CUSTOMER  
SERVICE**

218-528-4255 | 202 Main Street | PO Box 69 | Badger, MN 56714 | [www.border.bank](http://www.border.bank)



PO Box 69 | Badger, MN 56714

## Statement Ending 05/31/2023

Lake Of The Woods School

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Account Number: 5000093

### Border Simple Business Checking-5000093 (continued)

#### Electronic Credits (continued)

Date	Description	Amount
05/01/2023	ACH Deposit	\$1.53
	Citizens CONV FEE	
05/02/2023	Incoming Wire	\$300,000.00
	MSDLAF MAX SERIES MAIN FD ACCT PFM Wires	
05/02/2023	ACH Deposit	\$60.00
	Citizens DEPOSIT	
05/02/2023	ACH Deposit	\$50.00
	Citizens DEPOSIT	
05/02/2023	ACH Deposit	\$20.00
	Citizens NET SETLMT	
05/02/2023	ACH Deposit	\$0.91
	Citizens CONV FEE	
05/03/2023	ACH Deposit	\$145.00
	Citizens DEPOSIT	
05/03/2023	ACH Deposit	\$60.00
	Citizens NET SETLMT	
05/03/2023	ACH Deposit	\$1.53
	Citizens CONV FEE	
05/03/2023	ACH Deposit	\$0.91
	Citizens CONV FEE	
05/04/2023	ACH Deposit	\$415.00
	Citizens NET SETLMT	
05/04/2023	ACH Deposit	\$70.00
	Citizens DEPOSIT	
05/04/2023	ACH Deposit	\$13.67
	Citizens CONV FEE	
05/05/2023	ACH Deposit	\$420.00
	Citizens NET SETLMT	
05/05/2023	ACH Deposit	\$275.60
	Citizens DEPOSIT	
05/05/2023	ACH Deposit	\$11.95
	Citizens CONV FEE	
05/05/2023	ACH Deposit	\$2.14
	Citizens CONV FEE	
05/05/2023	ACH Deposit	\$0.91
	Citizens CONV FEE	
05/08/2023	ACH Deposit	\$110.00
	Citizens DEPOSIT	
05/08/2023	ACH Deposit	\$95.00
	Citizens DEPOSIT	
05/08/2023	ACH Deposit	\$80.00
	Citizens NET SETLMT	
05/08/2023	ACH Deposit	\$3.05
	Citizens CONV FEE	
05/09/2023	ACH Deposit	\$259.85
	Citizens DEPOSIT	
05/09/2023	ACH Deposit	\$200.00
	Citizens NET SETLMT	
05/09/2023	ACH Deposit	\$7.05
	Citizens CONV FEE	
05/10/2023	ACH Deposit	\$423.00
	Citizens DEPOSIT	
05/10/2023	ACH Deposit	\$280.00
	Citizens NET SETLMT	
05/10/2023	ACH Deposit	\$7.33
	Citizens CONV FEE	
05/10/2023	ACH Deposit	\$3.05
	Citizens CONV FEE	

**Border Simple Business Checking-5000093** (continued)**Electronic Credits (continued)**

<b>Date</b>	<b>Description</b>	<b>Amount</b>
05/11/2023	Incoming Wire MN TRUST Wires	\$200,000.00
05/11/2023	ACH Deposit Citizens NET SETLMT	\$500.00
05/11/2023	ACH Deposit Citizens DEPOSIT	\$215.00
05/11/2023	ACH Deposit Citizens CONV FEE	\$17.47
05/12/2023	ACH Deposit Citizens NET SETLMT	\$260.00
05/12/2023	ACH Deposit Citizens DEPOSIT	\$65.00
05/12/2023	ACH Deposit Citizens CONV FEE	\$9.19
05/15/2023	ACH Deposit Citizens DEPOSIT	\$295.00
05/15/2023	ACH Deposit Citizens NET SETLMT	\$90.00
05/15/2023	ACH Deposit Citizens NET SETLMT	\$20.00
05/15/2023	ACH Deposit Citizens NET SETLMT	\$20.00
05/15/2023	ACH Deposit Citizens DEPOSIT	\$10.00
05/15/2023	ACH Deposit Citizens CONV FEE	\$3.36
05/15/2023	ACH Deposit Citizens CONV FEE	\$0.91
05/15/2023	ACH Deposit Citizens CONV FEE	\$0.91
05/16/2023	ACH Deposit Citizens NET SETLMT	\$375.00
05/16/2023	ACH Deposit Citizens CONV FEE	\$11.85
05/17/2023	ACH Deposit Citizens NET SETLMT	\$120.00
05/17/2023	ACH Deposit Citizens DEPOSIT	\$50.00
05/17/2023	ACH Deposit Citizens DEPOSIT	\$45.00
05/17/2023	ACH Deposit Citizens CONV FEE	\$3.99
05/18/2023	ACH Deposit Citizens NET SETLMT	\$100.00
05/18/2023	ACH Deposit Citizens DEPOSIT	\$30.00
05/18/2023	ACH Deposit Citizens CONV FEE	\$3.38
05/19/2023	ACH Deposit Citizens DEPOSIT	\$394.00
05/19/2023	ACH Deposit Citizens NET SETLMT	\$160.00
05/19/2023	ACH Deposit Citizens CONV FEE	\$5.22
05/22/2023	ACH Deposit Citizens DEPOSIT	\$200.00
05/22/2023	ACH Deposit Citizens DEPOSIT	\$192.35
05/22/2023	ACH Deposit Citizens NET SETLMT	\$60.00
05/22/2023	ACH Deposit Citizens DEPOSIT	\$31.00



**Border Simple Business Checking-5000093 (continued)**

**Electronic Credits (continued)**

Date	Description	Amount
05/22/2023	ACH Deposit Citizens DEPOSIT	\$25.00
05/22/2023	ACH Deposit Citizens DEPOSIT	\$20.00
05/22/2023	ACH Deposit Citizens CONV FEE	\$2.14
05/23/2023	ACH Deposit Citizens DEPOSIT	\$183.00
05/24/2023	ACH Deposit Citizens DEPOSIT	\$451.15
05/24/2023	ACH Deposit Citizens DEPOSIT	\$100.00
05/25/2023	Incoming Wire MSDLAF MAX SERIES MAIN FD ACCT PFM Wires	\$250,000.00
05/25/2023	ACH Deposit Citizens DEPOSIT	\$127.90
05/25/2023	ACH Deposit Citizens NET SETLMT	\$40.00
05/25/2023	ACH Deposit Citizens CONV FEE	\$1.53
05/26/2023	ACH Deposit Citizens DEPOSIT	\$427.25
05/30/2023	ACH Deposit Citizens NET SETLMT	\$550.00
05/30/2023	ACH Deposit Citizens DEPOSIT	\$174.28
05/30/2023	ACH Deposit Citizens DEPOSIT	\$148.69
05/30/2023	ACH Deposit Citizens DEPOSIT	\$67.55
05/30/2023	ACH Deposit Citizens NET SETLMT	\$40.00
05/30/2023	ACH Deposit Citizens DEPOSIT	\$19.75
05/30/2023	ACH Deposit Citizens CONV FEE	\$11.85
05/30/2023	ACH Deposit Citizens CONV FEE	\$5.98
05/30/2023	ACH Deposit Citizens CONV FEE	\$1.82
05/31/2023	ACH Deposit Citizens NET SETLMT	\$495.00
05/31/2023	ACH Deposit Citizens DEPOSIT	\$52.55
05/31/2023	ACH Deposit Citizens CONV FEE	\$16.43

93 item(s) totaling \$760,911.37

**Electronic Debits**

Date	Description	Amount
05/01/2023	ACH Payment Pitney Bowes DIRECT DEB	\$361.56
05/01/2023	ACH Payment MN DEPT OF REVEN MN Rev pay	\$6,384.36
05/01/2023	ACH Payment MN PERA PERA	\$9,124.29
05/01/2023	ACH Payment MN Teachers Ret MNTRA	\$19,642.40

**Border Simple Business Checking-5000093 (continued)**

<b>Electronic Debits (continued)</b>		
<b>Date</b>	<b>Description</b>	<b>Amount</b>
05/01/2023	ACH Payment ISD 928 NORTHWES ACH	\$70,108.15
05/02/2023	ACH Payment AFLAC INSURANCE	\$265.35
05/02/2023	ACH Payment WEX HEALTH INC DEBCARDTX	\$298.76
05/02/2023	ACH Payment VSP INSURANCE CO 1005738428	\$452.10
05/02/2023	ACH Payment WEX HEALTH INC PLAN FUND	\$1,949.06
05/02/2023	ACH Payment Edu Benefit Cons ePay	\$7,712.57
05/03/2023	ACH Payment MERCHANT BANKCD DEPOSIT	\$15.67
05/03/2023	ACH Payment PAYMENTGATEWAY PURCHASE 412-235-7235	\$20.00
05/03/2023	ACH Payment DISTRIBUTED WEBS ONLINE PMT	\$199.78
05/05/2023	ACH Payment BMO PAYMENT BMO PYMT	\$11,902.90
05/08/2023	ACH Payment DISTRIBUTED WEBS ONLINE PMT	\$199.78
05/08/2023	ACH Payment DISTRIBUTED WEBS ONLINE PMT	\$199.78
05/08/2023	ACH Payment DELTA DENTAL DIRECT DEB	\$3,058.95
05/09/2023	ACH Payment WEX HEALTH INC DEBCARDTX	\$128.25
05/09/2023	ACH Payment WEX HEALTH INC CLAIM FUND	\$246.72
05/12/2023	ACH Payment DISTRIBUTED WEBS ONLINE PMT	\$187.91
05/12/2023	ACH Payment DISTRIBUTED WEBS ONLINE PMT	\$201.30
05/12/2023	ACH Payment DISTRIBUTED WEBS ONLINE PMT	\$295.54
05/12/2023	ACH Payment DISTRIBUTED WEBS ONLINE PMT	\$398.28
05/15/2023	ACH Payment ISD#390 Payroll Payroll	\$131,708.32
05/16/2023	ACH Payment MN DEPT OF REVEN MN Rev pay	\$6,720.53
05/16/2023	ACH Payment MN PERA PERA	\$9,233.89
05/16/2023	ACH Payment MN Teachers Ret MNTRA	\$20,229.38
05/16/2023	ACH Payment IRS USATAXPYMT	\$40,499.01
05/17/2023	ACH Payment DISTRIBUTED WEBS ONLINE PMT	\$95.76
05/17/2023	ACH Payment WEX HEALTH INC PLAN FUND	\$1,949.06
05/17/2023	ACH Payment Edu Benefit Cons ePay	\$7,712.57
05/23/2023	ACH Payment WEX HEALTH INC DEBCARDTX	\$30.00
05/23/2023	ACH Payment WEX HEALTH INC CLAIM FUND	\$166.67
05/25/2023	ACH Payment WEX HEALTH INC WH Admin	\$60.50
05/26/2023	ACH Payment WEX HEALTH INC DEBCARDTX	\$379.00



PO Box 69 | Badger, MN 56714

## Statement Ending 05/31/2023

Lake Of The Woods School

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Account Number: 5000093

### Border Simple Business Checking-5000093 (continued)

#### Electronic Debits (continued)

Date	Description	Amount
05/30/2023	ACH Payment MN Teachers Ret MNTRA	\$19,065.70
05/30/2023	ACH Payment ISD#390 Payroll Payroll	\$132,255.37
05/31/2023	ACH Payment WEX HEALTH INC DEBCARDTX	\$37.29
05/31/2023	ACH Payment Pitney Bowes DIRECT DEB	\$456.45
05/31/2023	ACH Payment IRS USATAXPYMT	\$40,087.69
40 item(s) totaling \$544,040.65		

#### Other Debits

Date	Description	Amount
05/02/2023	Transfer Fee MSDLAF MAX SERIES MAIN FD ACCT PFM Wires	\$10.00
05/11/2023	Transfer Fee MN TRUST Wires	\$10.00
05/25/2023	Transfer Fee MSDLAF MAX SERIES MAIN FD ACCT PFM Wires	\$10.00
3 item(s) totaling \$30.00		

#### Checks Cleared

Check Nbr	Date	Amount	Check Nbr	Date	Amount	Check Nbr	Date	Amount
33572	05/19/2023	\$77.30	9475303	05/09/2023	\$47.28	9475337	05/15/2023	\$405.64
9474750*	05/30/2023	\$480.00	9475304	05/04/2023	\$351.59	9475338	05/18/2023	\$50.00
9475125*	05/02/2023	\$255.00	9475305	05/08/2023	\$295.30	9475339	05/16/2023	\$301.02
9475173*	05/05/2023	\$405.00	9475306	05/11/2023	\$1,840.72	9475340	05/17/2023	\$150.00
9475211*	05/23/2023	\$240.00	9475307	05/22/2023	\$60.00	9475341	05/22/2023	\$10.00
9475216*	05/01/2023	\$1,506.50	9475308	05/05/2023	\$214.74	9475342	05/11/2023	\$214.60
9475238*	05/03/2023	\$400.00	9475309	05/09/2023	\$270.00	9475343	05/15/2023	\$38.83
9475249*	05/02/2023	\$817.50	9475310	05/22/2023	\$13.42	9475344	05/26/2023	\$3,173.38
9475252*	05/02/2023	\$20.00	9475311	05/03/2023	\$106.39	9475345	05/11/2023	\$1,764.73
9475266*	05/04/2023	\$460.35	9475312	05/03/2023	\$2,110.14	9475346	05/22/2023	\$350.00
9475268*	05/01/2023	\$167.36	9475314*	05/05/2023	\$2,523.71	9475348*	05/12/2023	\$2,710.34
9475276*	05/01/2023	\$76.06	9475315	05/08/2023	\$209.00	9475349	05/22/2023	\$2,000.00
9475277	05/08/2023	\$200.00	9475316	05/05/2023	\$2,500.00	9475350	05/19/2023	\$131.91
9475279*	05/01/2023	\$916.91	9475317	05/05/2023	\$131.77	9475351	05/19/2023	\$481.00
9475280	05/01/2023	\$172.44	9475318	05/05/2023	\$464.40	9475352	05/23/2023	\$3,597.21
9475281	05/01/2023	\$593.35	9475319	05/03/2023	\$200.00	9475353	05/25/2023	\$15.00
9475285*	05/01/2023	\$1,448.31	9475320	05/12/2023	\$98.00	9475354	05/17/2023	\$8,277.31
9475287*	05/04/2023	\$325.08	9475321	05/10/2023	\$1,005.70	9475355	05/19/2023	\$300.00
9475288	05/04/2023	\$15.00	9475322	05/03/2023	\$35.00	9475357*	05/19/2023	\$397.22
9475291*	05/02/2023	\$62.04	9475323	05/04/2023	\$565.44	9475358	05/19/2023	\$95.00
9475292	05/31/2023	\$130.00	9475324	05/09/2023	\$331.37	9475359	05/19/2023	\$169.67
9475293	05/03/2023	\$209.00	9475325	05/08/2023	\$39.98	9475360	05/25/2023	\$305.00
9475294	05/03/2023	\$49.32	9475326	05/12/2023	\$252.96	9475361	05/17/2023	\$125.00
9475295	05/03/2023	\$1,475.00	9475327	05/08/2023	\$533.32	9475362	05/17/2023	\$1,497.51
9475296	05/05/2023	\$15.00	9475328	05/15/2023	\$5.25	9475363	05/22/2023	\$260.30
9475297	05/12/2023	\$80.00	9475330*	05/08/2023	\$71.33	9475364	05/17/2023	\$150.00
9475298	05/03/2023	\$1,475.00	9475332*	05/09/2023	\$285.00	9475365	05/25/2023	\$1,840.72
9475299	05/08/2023	\$260.30	9475333	05/24/2023	\$1,283.94	9475366	05/22/2023	\$172.52
9475300	05/10/2023	\$111.46	9475334	05/16/2023	\$31.97	9475367	05/24/2023	\$210.00
9475301	05/03/2023	\$112.29	9475335	05/17/2023	\$373.81	9475368	05/22/2023	\$87.57
9475302	05/05/2023	\$122.48	9475336	05/15/2023	\$102.66	9475369	05/17/2023	\$130.00

## Border Simple Business Checking-5000093 (continued)

### Checks Cleared (continued)

Check Nbr	Date	Amount	Check Nbr	Date	Amount	Check Nbr	Date	Amount
9475370	05/18/2023	\$2,998.42	9475390*	05/24/2023	\$110.63	9475412	05/26/2023	\$169.67
9475372*	05/19/2023	\$165.00	9475391	05/23/2023	\$716.07	9475413	05/30/2023	\$340.00
9475374*	05/17/2023	\$347.50	9475392	05/24/2023	\$3,819.13	9475414	05/30/2023	\$351.62
9475375	05/17/2023	\$1,084.74	9475393	05/25/2023	\$187.70	9475416*	05/30/2023	\$2,601.77
9475376	05/19/2023	\$342.50	9475394	05/25/2023	\$139.63	9475417	05/30/2023	\$147.18
9475377	05/19/2023	\$140.82	9475395	05/23/2023	\$4,445.00	9475418	05/25/2023	\$1,060.50
9475378	05/22/2023	\$1,372.22	9475397*	05/30/2023	\$674.08	9475419	05/26/2023	\$155.00
9475379	05/22/2023	\$625.64	9475398	05/30/2023	\$346.00	9475425*	05/31/2023	\$3,502.63
9475380	05/23/2023	\$205.21	9475399	05/30/2023	\$82.09	9475427*	05/30/2023	\$401.82
9475381	05/16/2023	\$2,700.00	9475401*	05/25/2023	\$860.21	9475429*	05/31/2023	\$59.00
9475382	05/25/2023	\$15.00	9475402	05/26/2023	\$128.74	9475430	05/31/2023	\$733.75
9475383	05/19/2023	\$1,645.00	9475403	05/31/2023	\$114.28	9475432*	05/30/2023	\$939.00
9475385*	05/31/2023	\$110.00	9475406*	05/24/2023	\$297.50	9475434*	05/30/2023	\$477.41
9475386	05/26/2023	\$540.00	9475408*	05/24/2023	\$95.00	9475442*	05/30/2023	\$1,078.80
9475387	05/25/2023	\$350.00	9475410*	05/30/2023	\$60.37			
9475388	05/26/2023	\$484.65	9475411	05/30/2023	\$237.31			

\* Indicates skipped check number

139 item(s) totaling \$95,902.31

### Daily Balances

Date	Amount	Date	Amount	Date	Amount
05/01/2023	\$236,542.96	05/11/2023	\$690,720.38	05/23/2023	\$434,066.92
05/02/2023	\$524,831.49	05/12/2023	\$686,830.24	05/24/2023	\$428,801.87
05/03/2023	\$518,631.34	05/15/2023	\$555,009.72	05/25/2023	\$674,127.04
05/04/2023	\$517,412.55	05/16/2023	\$475,680.77	05/26/2023	\$669,523.85
05/05/2023	\$499,843.15	05/17/2023	\$454,006.50	05/30/2023	\$511,005.25
05/08/2023	\$495,063.46	05/18/2023	\$451,091.46	05/31/2023	\$466,338.14
05/09/2023	\$494,221.74	05/19/2023	\$447,705.26		
05/10/2023	\$493,817.96	05/22/2023	\$443,284.08		

### Overdraft and Returned Item Fees

	Total for this period	Total year-to-date
Total Overdraft Fees	\$0.00	\$224.00
Total Returned Item Fees	\$0.00	\$0.00



PO Box 69 | Badger, MN 56714

#### ADDRESS SERVICE REQUESTED

LAKE OF THE WOODS SCHOOL  
PO BOX 310  
BAUDETTE MN 56623-0310






## Statement Ending 05/31/2023

Lake Of The Woods School

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Account Number: 9000714

### Managing Your Accounts

	Branch Name	Baudette
	Phone Number	218-634-3300
	Customer Service	218-528-4255
	Mailing Address	PO Box 1089 Baudette, MN 56623
	Online Banking	www.border.bank

Effective June 30, 2023, Popmoney will be discontinued by its service provider and this person-to-person payment service will no longer be available at Border Bank. We apologize for any inconvenience this may cause. If you were a Popmoney user previously, please visit our website for more information.

### Summary of Accounts

Account Type	Account Number	Ending Balance
Premier Business Investment Savings	9000714	\$650,477.06

### Premier Business Investment Savings-9000714

#### Account Summary

Date	Description	Amount
05/01/2023	Beginning Balance	\$38,171.01
	10 Credit(s) This Period	\$612,306.05
	0 Debit(s) This Period	\$0.00
05/31/2023	Ending Balance	\$650,477.06

#### Interest Summary

Description	Amount
Annual Percentage Yield Earned	1.11%
Interest Days	31
Interest Earned Not Paid	\$0.00
Interest Paid This Period	\$77.29
Interest Paid Year-to-Date	\$1,116.40

#### Deposits

Date	Description	Amount
05/02/2023	Deposit	\$175.00
05/05/2023	Deposit	\$556.00
05/09/2023	Deposit	\$480.00
05/11/2023	Deposit	\$1,142.00
05/16/2023	Deposit	\$3,075.52
05/22/2023	Deposit	\$195.75
05/25/2023	Deposit	\$5,288.10
05/30/2023	Deposit	\$600,413.82
05/31/2023	Accr Earning Pymt Added to Account	\$77.29

9 item(s) totaling \$611,403.48

#### Electronic Credits

Date	Description	Amount
05/02/2023	ACH Deposit FIRST NAT'L BANK MXD DR&CR	\$902.57

1 item(s) totaling \$902.57



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Federal law requires us to tell you how we collect, share, and protect your personal information. Our privacy policy has not changed and you may review our policy and practices with respect to your personal information at [www.border.bank](http://www.border.bank) or we will mail you a free copy upon request if you call us at the phone number for your bank listed on the front page.

Please be sure you have entered in your register all automatic transactions shown on the front of your statement.

Compare transactions recorded on your statement with those in your checkbook.

BANK BALANCE	
shown on other side	_____
PLUS	
Total A	_____
EQUALS	_____
MINUS	
Total B	_____
EQUALS	
your current	
checkbook	
balance	_____

SHOULD AGREE WITH YOUR REGISTER BALANCE AFTER DEDUCTING SERVICE FEE (IF ANY) SHOWN ON THIS STATEMENT. Examine immediately and report if incorrect. If no reply is received within **60** days the account will be considered correct.

Telephone or write us at the phone number or address of your bank, located below or on the front page, as soon as you can, if you think your statement or receipt is wrong or if you need more information about a transfer on the statement or receipt. We must hear from you no later than 60 days after we sent you the FIRST statement on which the error or problem appeared. Please (1) tell us your name and account number, (2) describe the error or the transfer you are unsure about, and explain as clearly as you can why you believe there is an error or why you need more information, and (3) tell us the dollar amount of the suspected error. We will investigate your complaint and will correct any error promptly. If we take more than 10 business days (five business days if the transfer involved a point of sale transaction or twenty days if the transfer involved a new account) we will re-credit your account for the amount that you think is in error so that you will have the use of the money during the time it takes us to complete our investigation. This section applies to consumer accounts only.

**YOUR DEMAND DEPOSIT LOAN ACCOUNT AND HOME EQUITY LINE OF CREDIT SUMMARY OF RIGHTS**

This is a summary of your rights, a full statement of your rights and our responsibilities under the Federal Fair Credit Billing Act will be sent to you both upon request and in response to a billing error notice. Your Demand Deposit Loan Account and Home Equity Line of Credit are operated in conjunction with your Demand Deposit Account. Any charges for your checking account will be made to the Demand Deposit Account and will be the same charges as are made for Demand Deposit Accounts not operated in conjunction with these accounts/lines. The following information thus applies only to loans to you under your Demand Deposit Loan Account or Home Equity Line of Credit.

If you think there is an error on your statement, write to us at the address listed on your statement. In your letter, give us the following information: (1) Account information: your name and account number, (2) Dollar amount: The dollar amount of the suspected error, (3) Description of problem: if you think there is an error on your statement, describe what you believe is wrong and why you believe it is a mistake. You must contact us within 60 days after the error appeared on your statement. You must notify us of any potential errors in writing. You may call us, but if you do we are not required to investigate any potential errors and you may have to pay the amount in question. While we investigate whether or not there has been an error, the following are true: (1) We cannot try to collect the amount in question, or report you as delinquent on that amount. (2) The charge in question may remain on your statement, and we may continue to charge you interest on that amount. But, if we determine that we made a mistake, you will not have to pay the amount in question or any interest or other fees related to that amount. (3) While you do not have to pay the amount in question, you are responsible for the remainder of your balance. (4) We can apply any unpaid amount against your credit limit.

Interest charges will be computed as follows: To figure the interest charge for each Billing Cycle, a daily periodic rate is multiplied by the Average Daily Balance of my Loan Account Balance. You then multiply that amount by the number of days in the Billing Cycle. The Average Daily Balance is computed as follows: First, you take my Loan Account Balance at the beginning of each day and subtract any unpaid interest or other finance charges and credit insurance or debt cancellation coverage premiums (if any) that are due. Next, you subtract the portion of any payment or credits received that day which apply to the repayment of my debt. (A portion of each payment I make is applied to interest charges and credit insurance or debt cancellation coverage premiums, if any). Then you add any new advances made that day. This gives you the daily balance. Then you add up all the daily balance for the Billing Cycle and divide the total by the number of days in the Billing Cycle. This gives you the Average Daily balance.

The minimum periodic payment required is shown on the front of this bill. You may pay off your Demand Deposit Loan Account loan balance at any time, or make voluntary additional payments. Payments shall be applied, first to unpaid Interest Charges, and second the principal loan balance outstanding in your Demand Deposit Loan Account. Periodic statements may be sent to you at the end of each billing cycle showing your Demand Deposit Loan Account loan transactions. Send payments and inquiries to your bank address listed on the front page or at the bottom of this bill. This section applies to consumer accounts only.

218-528-4255 | 202 Main Street | PO Box 69 | Badger, MN 56714 | [www.border.bank](http://www.border.bank)



PO Box 69 | Badger, MN 56714

## Statement Ending 05/31/2023

Lake Of The Woods School

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Account Number: 9000714

### Premier Business Investment Savings-9000714 (continued)

#### Daily Balances

Date	Amount	Date	Amount	Date	Amount
05/01/2023	\$38,171.01	05/11/2023	\$41,426.58	05/30/2023	\$650,399.77
05/02/2023	\$39,248.58	05/16/2023	\$44,502.10	05/31/2023	\$650,477.06
05/05/2023	\$39,804.58	05/22/2023	\$44,697.85		
05/09/2023	\$40,284.58	05/25/2023	\$49,985.95		

#### Overdraft and Returned Item Fees

	Total for this period	Total year-to-date
Total Overdraft Fees	\$0.00	\$0.00
Total Returned Item Fees	\$0.00	\$0.00



## Statement

<b>Account Name:</b>	BILLING ACCOUNT 041545	<b>Card Number:</b>	xxxx-xxxx-xxxx-1545
<b>Company Name:</b>	LAKE OF THE WOODS SCHOOL	<b>Account Limit:</b>	\$ 30,000.00
<b>Employee ID:</b>	772190000033504	<b>Available Credit:</b>	\$ 18,097.10
<b>Statement Date (MM/DD/YYYY):</b>	04/27/2023	<b>Currency:</b>	U.S. DOLLAR
<b>Payment Due Date (MM/DD/YYYY):</b>	05/24/2023		

### Statement Summary:

*Report any items which do not agree with your records within 30 days of the statement date.*

<b>Previous Balance:</b>	\$ 6,764.57
<b>Payments:</b>	\$ -6,764.57
<b>Adjustments:</b>	\$ 0.00
<b>Net Purchases:</b>	\$ 11,902.90
<b>Cash Advance:</b>	\$ 0.00
<b>Fees:</b>	\$ 0.00
<b>Other Charges:</b>	\$ 0.00
<b>New Account Balance:</b>	\$ 11,902.90

### Transaction Summary:

Trans Date	Posting Date Trans ID	Description	Pre-Tax Amount Auth #	Total Tax	Trans Amount
<b>Card Number xxxx-xxxx-xxxx-1545 BILLING ACCOUNT 041545</b>					
04/04	04/04 467384091	AUTOMATIC PYMT RECEIVED	\$ -6,764.57	\$ 0.00	\$ -6,764.57
			<b>TOTAL CREDITS</b>	xxxx-xxxx-xxxx-1545	<b>\$ -6,764.57</b>
			<b>TOTAL DEBITS</b>	xxxx-xxxx-xxxx-1545	<b>\$ 0.00</b>
<b>Card Number xxxx-xxxx-xxxx-2410 ABBEY, BRADLY</b>					
04/18	04/19 469558480	DAIRY QUEEN #12890 WALKER MN	\$ 13.50 033831	\$ 0.00	\$ 13.50
			<b>TOTAL CREDITS</b>	xxxx-xxxx-xxxx-2410	<b>\$ 0.00</b>
			<b>TOTAL DEBITS</b>	xxxx-xxxx-xxxx-2410	<b>\$ 13.50</b>
<b>Card Number xxxx-xxxx-xxxx-0636 BORGEN, KIRBY</b>					
03/29	03/31 466961686	OTC BRANDS INC OMAHA NE	\$ 69.95 090302	\$ 0.00	\$ 69.95
03/31	04/03 467092651	PIZZA RANCH - LITTLE F LITTLE FALLS MN	\$ 12.93 029945	\$ 0.00	\$ 12.93
03/31	04/03 467092652	THE OLIVE GARD00017046 MANKATO MN	\$ 29.24 077519	\$ 0.00	\$ 29.24
04/01	04/03 467092654	WAKAI'S ASIAN FUSION MANKATO MN	\$ 17.61 055496	\$ 0.00	\$ 17.61
04/01	04/03 467092653	CLARK 9628 ST. PETER MN	\$ 69.06 027420	\$ 0.00	\$ 69.06

04/12	04/13 468687307	MCDONALDS F18824 BEMIDJI MN	\$ 6.99 007524	\$ 0.00	
04/13	04/14 468784117	ATHLETIC.NET SHERWOOD OR	\$ 135.00 049272	\$ 0.00	\$ 135.00
04/13	04/14 468784116	NOODLES & CO 320 ST. CLOUD MN	\$ 20.37 002423	\$ 0.00	\$ 20.37
04/14	04/17 469173333	SUBWAY 17326 ST. JOSEPH MN	\$ 15.08 087349	\$ 1.15	\$ 16.23
04/14	04/17 469173334	BEST WESTERN ST CLOUD SAINT CLOUD MN	\$ 245.52 018698	\$ 0.00	\$ 245.52
04/18	04/19 469558556	JUSTBATS COM KANSAS CITY MO	\$ 265.05 051666	\$ 23.46	\$ 288.51
04/19	04/20 469657561	SHEETMUSICDIRECTCOM WINONA MN	\$ 19.90 005780	\$ 0.00	\$ 19.90
04/20	04/21 469857744	JUSTBALLGLOVES COM KANSAS CITY MO	\$ 335.74 016239	\$ 29.72	\$ 365.46
			<b>TOTAL CREDITS</b> xxxx-xxxx-xxxx-0636		<b>\$ 0.00</b>
			<b>TOTAL DEBITS</b> xxxx-xxxx-xxxx-0636		<b>\$ 1,296.77</b>

**Card Number xxxx-xxxx-xxxx-9846 DEPARTMENT, IT**

03/28	03/29 466590369	EBAY O 01-09880-73741 SAN JOSE CA	\$ 74.97 083545	\$ 5.15	\$ 80.12
04/11	04/12 468508762	NEWEGG MARKETPLACE 8003901119 CA	\$ 139.90 057326	\$ 0.00	\$ 139.90
04/25	04/27 470756895	DULUTH HOLIDAY INN DULUTH MN	\$ 272.22 096293	\$ 0.00	\$ 272.22
			<b>TOTAL CREDITS</b> xxxx-xxxx-xxxx-9846		<b>\$ 0.00</b>
			<b>TOTAL DEBITS</b> xxxx-xxxx-xxxx-9846		<b>\$ 492.24</b>

**Card Number xxxx-xxxx-xxxx-2877 LYON, SAMANTHA**

03/30	03/30 466773267	TST DEGIDIOS RESTAUR SAINT PAUL MN	\$ 41.41 088236	\$ 0.00	\$ 41.41
03/30	03/31 466961685	RADISSON HOTEL ST. PAU SAINT PAUL MN	\$ 294.24 004823	\$ 0.00	\$ 294.24
04/03	04/04 467409917	NAEIR 800-5620955 IL	\$ 64.25 005206	\$ 0.00	\$ 64.25
04/04	04/05 467554148	MN ZOO POS 952-4319244 MN	\$ 100.00 062678	\$ 0.00	\$ 100.00
04/05	04/07 467893207	BREEZY POINT RESORT IN 8004323777 MN	\$ 628.63 013282	\$ 46.37	\$ 675.00
04/13	04/17 469173330	NORTHERN RESOURCES COO ROSEAU MN	\$ 707.68 000480	\$ 0.00	\$ 707.68
04/18	04/19 469558478	CARIBOU COFFEE - LAKE BAUDETTE MN	\$ 6.99 039232	\$ 0.41	\$ 7.40
04/19	04/20 469657477	SQ WOODLAND INDIAN CR MINNEAPOLIS MN	\$ 55.19 034183	\$ 4.81	\$ 60.00
04/19	04/21 469857740	MYSTIC LAKE RESTAURANT PRIOR LAKE MN	\$ 100.63 029241	\$ 0.00	\$ 100.63
04/20	04/24 470094664	MYSTIC LAKE CASINO HOT PRIOR LAKE MN	\$ 320.08 037837	\$ 0.00	\$ 320.08

04/21	04/24 470094665	MYSTIC LAKE CASINO HOT PRIOR LAKE MN	\$ 550.76 056745	\$ 0.00	
			<b>TOTAL CREDITS</b> xxxx-xxxx-xxxx-2877		<b>\$ 0.00</b>
			<b>TOTAL DEBITS</b> xxxx-xxxx-xxxx-2877		<b>\$ 2,921.45</b>

**Card Number xxxx-xxxx-xxxx-2548 MAINTENANCE, MAINTENANCE**

04/17	04/18 469317966	PORTLAND COMPRESSOR 503 235-0200 OR	\$ 96.89 025661	\$ 0.00	\$ 96.89
			<b>TOTAL CREDITS</b> xxxx-xxxx-xxxx-2548		<b>\$ 0.00</b>
			<b>TOTAL DEBITS</b> xxxx-xxxx-xxxx-2548		<b>\$ 96.89</b>

**Card Number xxxx-xxxx-xxxx-8751 MERCHANT, MARY**

04/14	04/17 469173332	KENNY LANES BAUDETTE MN	\$ 178.19 064720	\$ 0.00	\$ 178.19
04/19	04/19 469558479	ASCD MEMBERSHIP ALEXANDRIA VA	\$ 95.12 071707	\$ 0.00	\$ 95.12
04/19	04/20 469657481	SQ OJIBWE CUSTOM BEAD PRIOR LAKE MN	\$ 60.00 085064	\$ 4.20	\$ 64.20
04/19	04/20 469657559	SQ MY BUSINESS PRIOR LAKE MN	\$ 55.19 054127	\$ 4.81	\$ 60.00
04/19	04/20 469657480	SQ BLACK BEARS AND BL DULUTH MN	\$ 139.14 013633	\$ 13.55	\$ 152.69
04/19	04/20 469657557	SQ INDIGENOUS ENTERPR BEMIDJI MN	\$ 35.12 075624	\$ 2.78	\$ 37.90
04/19	04/20 469657560	LERNER PUB GROUP MINNEAPOLIS MN	\$ 20.00 082410	\$ 0.00	\$ 20.00
04/19	04/20 469657558	SQ AKI OGICHIDAA IKWE SAINT PAUL MN	\$ 15.00 078090	\$ 0.00	\$ 15.00
04/20	04/21 469857742	SQ OJIBWE CUSTOM BEAD PRIOR LAKE MN	\$ 66.00 058080	\$ 4.62	\$ 70.62
04/20	04/21 469857743	IN DAKOTA IAPI OKHODA MINNEAPOLIS MN	\$ 88.00 016339	\$ 0.00	\$ 88.00
04/21	04/24 470094667	HOLIDAY STATIONS 0463 ROYALTON MN	\$ 4.06 083948	\$ 0.00	\$ 4.06
04/21	04/24 470093469	COUNTRY KITCHEN BEMIDJI MN	\$ 16.72 098841	\$ 0.00	\$ 16.72
04/21	04/24 470094666	HOLIDAY STATIONS 0463 ROYALTON MN	\$ 52.50 071304	\$ 0.00	\$ 52.50
04/21	04/24 470093471	MYSTIC LAKE CASINO HOT PRIOR LAKE MN	\$ 550.76 079707	\$ 0.00	\$ 550.76
04/22	04/24 470093472	SP MEDICINE MAN CHEROKEE NC	\$ 138.85 078355	\$ 0.00	\$ 138.85
04/22	04/24 470093470	GIGRON KANUTSKI 8667884447 MO	\$ 1,080.00 064883	\$ 0.00	\$ 1,080.00
04/26	04/27 470756896	CHANHASSEN DINNER THEA CHANHASSEN MN	\$ 1,979.33 038677	\$ 0.00	\$ 1,979.33
04/26	04/27 470756972	SEGWAY TOURS MINNEAPOLIS MN	\$ 1,680.00 014334	\$ 0.00	\$ 1,680.00

TOTAL CREDITS xxxx-xxxx-xxxx-8751

\$ 0.00

TOTAL DEBITS xxxx-xxxx-xxxx-8751

\$ 6,283.94

## Card Number xxxx-xxxx-xxxx-8179 NELSON, JEFF

03/29	03/30	MARATHON PETRO254888 FOSSTON MN	\$ 4.27	\$ 0.00	\$ 4.27
	466773265		099880		
03/29	03/30	HOLIDAY STATIONS 0212 BAUDETTE MN	\$ 10.30	\$ 0.00	\$ 10.30
	466773266		022652		
03/29	03/31	MARATHON PETRO254888 FOSSTON MN	\$ 8.42	\$ 0.00	\$ 8.42
	466961684		089795		
04/11	04/13	SUPER BUFFET BEMIDJI MN	\$ 15.09	\$ 0.00	\$ 15.09
	468687306		052428		
04/18	04/19	CENEX HOWARD S09897018 BAUDETTE MN	\$ 6.30	\$ 0.00	\$ 6.30
	469558476		017813		
04/18	04/19	SUBWAY 45324 BAUDETTE MN	\$ 10.48	\$ 0.72	\$ 11.20
	469558477		056144		
04/18	04/20	SIMONSON PAR10200152 PARK RAPIDS MN	\$ 9.43	\$ 0.00	\$ 9.43
	469657401		052738		
04/25	04/26	HOLIDAY STATIONS 0212 BAUDETTE MN	\$ 12.23	\$ 0.00	\$ 12.23
	470654892		096674		
04/25	04/26	ARBYS #7871 THIEF RIVE THIEF RIVER F MN	\$ 12.48	\$ 0.00	\$ 12.48
	470654891		041813		
04/25	04/26	HOLIDAY STATIONS 0212 BAUDETTE MN	\$ 7.46	\$ 0.00	\$ 7.46
	470654893		018262		

TOTAL CREDITS xxxx-xxxx-xxxx-8179

\$ 0.00

TOTAL DEBITS xxxx-xxxx-xxxx-8179

\$ 97.18

## Card Number xxxx-xxxx-xxxx-0953 POPPITZ, HARLEY

03/31	04/03	MCDONALDS F16383 COOK MN	\$ 71.82	\$ 0.00	\$ 71.82
	467092650		093520		
04/14	04/17	USPS PO 2606200174 BAUDETTE MN	\$ 42.72	\$ 0.00	\$ 42.72
	469173331		079104		
04/18	04/20	MYSTIC LAKE RESTAURANT PRIOR LAKE MN	\$ 113.61	\$ 0.00	\$ 113.61
	469657479		044132		
04/19	04/20	SQ BLACK BEARS AND BL DULUTH MN	\$ 215.78	\$ 21.01	\$ 236.79
	469657478		058302		
04/20	04/21	HOLIDAY STATIONS 0463 ROYALTON MN	\$ 75.78	\$ 0.00	\$ 75.78
	469857741		051906		
04/24	04/25	ZOOM.US 888-799-9666 SAN JOSE CA	\$ 149.90	\$ 10.31	\$ 160.21
	470412203		079239		

TOTAL CREDITS xxxx-xxxx-xxxx-0953

\$ 0.00

TOTAL DEBITS xxxx-xxxx-xxxx-0953

\$ 700.93

**CUSTOMER SERVICE:**

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Service Representatives are available to assist you 24 hours a day, seven days a week. Please have account number information ready.

**BMO**

Telephone Inquiries: 1-855-825-9234

Lost/Stolen cards: 1-844-227-0528

Outside USA and Canada call collect: 262-780-8662

TTY (For the Deaf and Hard of Hearing): 1-866-859-2089

Internet: [bmo.com/treasuryandpayment](http://bmo.com/treasuryandpayment)

**Diners Club**

Telephone Inquiries: 1-800-2-DINERS (1-800-234-6377)

Lost/Stolen cards: 1-800-234-6377

Outside USA and Canada call collect: 1-514-877-1577

TTY (For the Deaf and Hard of Hearing): 1-866-859-2089

Internet: [dinersclubnorthamerica.com](http://dinersclubnorthamerica.com)

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**PAYMENT INFORMATION:**


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	<b>BMO</b>	<b>Diners Club</b>
<b>You can mail your payment to:</b>	BMO Harris P.O. Box 5732 Carol Stream, IL 60197-5732	Diners Club P.O. Box 5732 Carol Stream, IL 60197-5732
<b>You may send your payment via overnight mail to:</b>	FIS BMO Harris Bank Attn: Lockbox# 5732 270 Remington Blvd, Suite B Bolingbrook, IL 60440	FIS BMO Harris Bank Attn: Lockbox# 5732 270 Remington Blvd, Suite B Bolingbrook, IL 60440
<b>IMPORTANT PAYMENT INFORMATION:</b>	For BMO Harris accounts, please make your cheque or money order payable to: <b>BMO Financial Group</b>	For Diners Club accounts, please make your cheque or money order payable to: <b>Diners Club</b>

**If you are paying by mail:****Remember**

- Enclose your cheque or money order, payable in US dollars, with this payment coupon, but do not staple or tape them together.
- Write your account number on the front of your cheque or money order.
- Please do not send cash.

**A fee will be assessed against returned cheques.**

® Registered trade-mark of Bank of Montreal.

**The balance due will be automatically debited from your bank account as you authorized.**

## Budget Performance Update

### Budget Performance Update: LAKE OF THE WOODS SCHOOL DISTRICT General Fund May 2023



#### Fund summary basis: General Fund

##### Month of May (fiscal year 2023):

- ↑ Total MTD Revenues: \$1,011,923; over plan\* (favorable) by +\$159,557
- ↑ Total MTD Expenditures: \$677,632; over plan (unfavorable) by +\$459,028

##### Fiscal year to date (July-May):

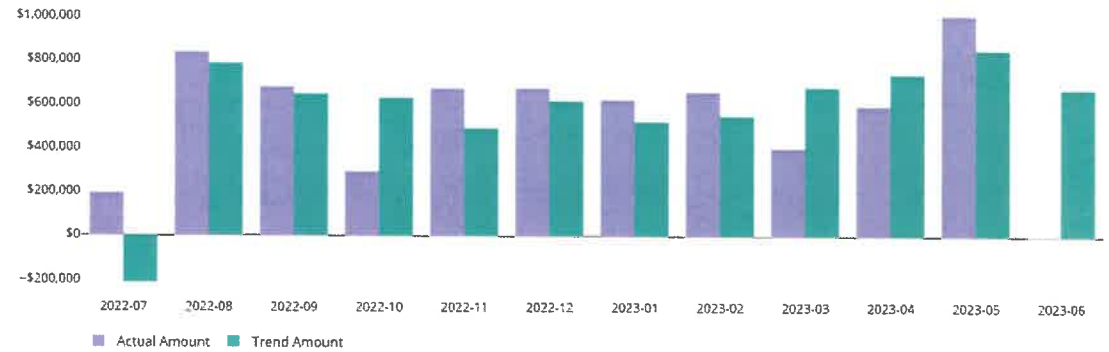
- ↑ Total YTD Revenues: \$6,630,002 (95.2% of annual budget compared to 87.9% prior YTD); over plan (favorable) year-to-date (YTD) by +\$336,890
- ↑ 001-099 LOCAL REVENUES: +\$517,016
- ↓ 200-399 STATE REVENUES: -\$211,433
- ↑ 400-499 FEDERAL REVENUES RECEIVED FROM STATE: +\$34,750
- ↓ 500-599 FEDERAL REVENUES RECEIVED FROM FED SOURCES: -\$9,968
- ↑ 601-629 LOCAL SALES, INSURANCE RECOVERY, AND JUDGEMENTS: +\$6,525
- ↑ Total YTD Expenditures: \$6,452,693 (90.7% of annual budget compared to 81.2% prior YTD); over plan (unfavorable) year-to-date (YTD) by +\$664,278
- ↑ 100 SALARIES AND WAGES: +\$326,358
- ↑ 200 EMPLOYEE BENEFITS: +\$77,456
- ↑ 300 PURCHASED SERVICES: +\$36,809
- ↑ 400 SUPPLIES AND MATERIALS: +\$154,852
- ↑ 500 CAPITAL EXPENDITURES: +\$80,926
- ↑ 800 OTHER EXPENDITURES: +\$810
- ↓ 900 OTHER FINANCING USES: -\$12,934

##### End of Fiscal Year Projection

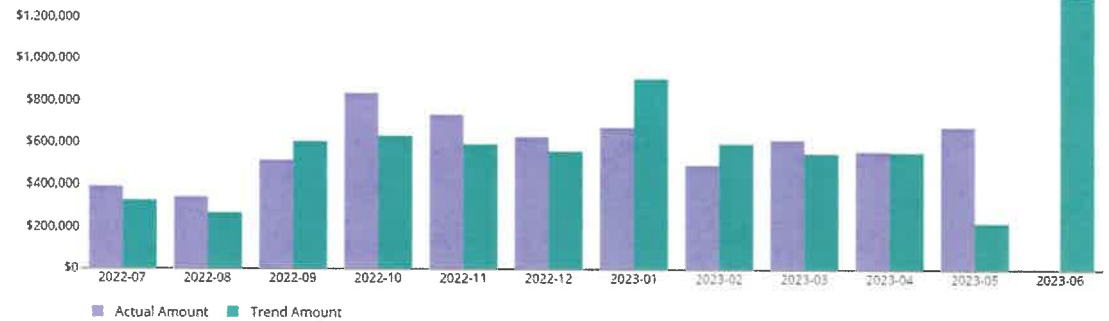
	Projected	Annual Budget	Variance
<b>Total Revenues</b>	\$7,302,325	\$6,965,435	+\$336,890
<b>Total Expenditures</b>	\$7,777,506	\$7,113,228	+\$664,278
<b>Difference</b>	↓-\$475,181	-\$147,793	-\$327,388

\* Plan equals budgeted amount including any assumptions for all periods (Trend Amount).

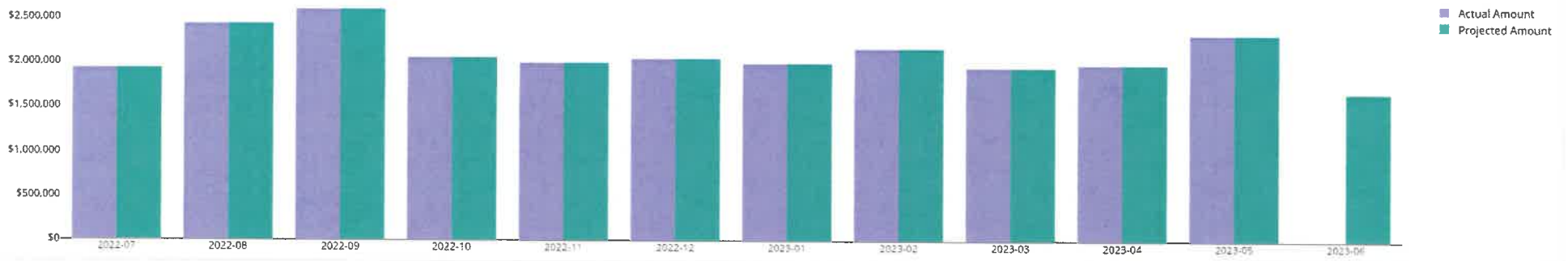
Actual vs. Plan (Trend) Revenues - General Fund



Actual vs. Plan (Trend) Expenses - General Fund



Actual and Projected Fund Balances - General Fund



Co	Bank	No	Code	Rcd		Vndor	Pmt/Void Date		Pmt Type
0390	BOR	9475299	4138			AFSCME Council 65		\$260.30	Check
				B 01	215 031	Msea			
	PO#:	Voucher #:	71789	Invoice	Invoice No:	S2023200	5/1/2023		Paid Amt: \$260.30 Check Amount: \$260.30
0390	BOR	9475300	4898			Bemidji Welders Supply		\$111.46	Check
				E 01	300 399 675 430 000	Supplies			
	PO#:	Voucher #:	71824	Invoice	Invoice No:	0010104622	5/1/2023		Paid Amt: \$111.46 Check Amount: \$111.46
0390	BOR	9475301	04065			Cole Papers, Inc.		\$112.29	Check
				E 01	005 810 000 530 000	General Supplies			
	PO#:	Voucher #:	71827	Invoice	Invoice No:	10288516	5/1/2023		Paid Amt: \$112.29 Check Amount: \$112.29
0390	BOR	9475302	3888			Dacotah Paper Co.		\$122.48	Check
				E 01	005 790 000 401 999	Vinyl Gloves			
	PO#:	Voucher #:	71821	Invoice	Invoice No:	51057	5/1/2023		Paid Amt: \$122.48 Check Amount: \$122.48
0390	BOR	9475303	4323			Innovative Office Solutions		\$20.46	Check
				E 01	100 412 740 433 000	BOSB777BLUE STAPLER,BUSINESS,BE			
	PO#: 8937	Voucher #:	71822	Invoice	Invoice No:	4175637	5/1/2023		Paid Amt: \$20.46
				E 01	005 105 000 401 000	MATMP250 PUNCH,2-HOLE,HVYDTY,40CAP		\$23.82	
				E 01	005 105 000 401 000	Freight		\$3.00	
	PO#: 8934	Voucher #:	71825	Invoice	Invoice No:	4174164	5/1/2023		Paid Amt: \$26.82 Check Amount: \$47.28
0390	BOR	9475304	4916			Interstate PowerSystems		\$351.59	Check
				E 01	005 865 347 305 000				
	PO#:	Voucher #:	71823	Invoice	Invoice No:	R016123134:01	5/1/2023		Paid Amt: \$351.59 Check Amount: \$351.59
0390	BOR	9475305	5031			Kemps LLC		\$295.30	Check
				E 02	005 770 701 495 000	Milk			
	PO#:	Voucher #:	71818	Invoice	Invoice No:	4577851	5/1/2023		Paid Amt: \$295.30 Check Amount: \$295.30
0390	BOR	9475306	00619			Lake of the Woods Education Assoc.		\$1,840.72	Check
				B 01	215 027	MINN Education Assn Payable			
	PO#:	Voucher #:	71795	Invoice	Invoice No:	S2023200	5/1/2023		Paid Amt: \$1,840.72 Check Amount: \$1,840.72



Co	Bank	Check No	Code	Rcd	Vendor					Pmt/Void Date	Pmt Type
0390	BOR	9475315	09205		Carolina Biological Supply						Check
				E 01	300	260	000	430	000	Protozoa Set	\$137.55
				E 01	300	260	000	430	000	Pond Mixture	\$34.50
				E 01	300	260	000	430	000	Freight and Handling	\$36.95
	PO#:	Voucher #:	71840	Invoice	Invoice No: 52147957					5/1/2023	Paid Amt: \$209.00
											Check Amount: \$209.00
0390	BOR	9475316	5348		Didrikson Meats LLC						Check
				E 02	005	770	699	490	000	Farm to School Grant	\$2,500.00
	PO#:	Voucher #:	71838	Invoice	Invoice No: 1847					5/1/2023	Paid Amt: \$2,500.00
											Check Amount: \$2,500.00
0390	BOR	9475317	1771		EARTHGRAINS BAKING CO'S INC						Check
				E 02	005	770	701	490	000	Sara Lee	\$131.77
	PO#:	Voucher #:	71837	Invoice	Invoice No: 52163990002416					5/1/2023	Paid Amt: \$131.77
											Check Amount: \$131.77
0390	BOR	9475318	08899		Grainger, Inc.						Check
				E 01	005	810	000	401	000	General Supplies	\$464.40
	PO#:	Voucher #:	71836	Invoice	Invoice No: 9681629847					5/1/2023	Paid Amt: \$464.40
											Check Amount: \$464.40
0390	BOR	9475319	00433		Howard's Oil Co.						Check
				E 04	005	580	325	401	000	ECFE Subway	\$200.00
	PO#:	Voucher #:	71835	Invoice	Invoice No: 05/01/2023					5/1/2023	Paid Amt: \$200.00
											Check Amount: \$200.00
0390	BOR	9475320	5349		Jeni Krause						Check
				E 04	005	580	325	401	000	Mileage to and from St. Cloud	\$98.00
	PO#:	Voucher #:	71839	Invoice	Invoice No: 05/01/2023					5/1/2023	Paid Amt: \$98.00
											Check Amount: \$98.00
0390	BOR	9475321	04047		Minnesota Energy Rsesources						Check
				E 01	005	810	000	330	000	Utility Service	\$442.69
				E 04	005	590	321	330	811	Utility Service-Pool	\$147.56
	PO#:	Voucher #:	71831	Invoice	Invoice No: 4558981002					5/1/2023	Paid Amt: \$590.25
				E 04	005	590	321	330	811	Utility Service-Pool	\$103.86
				E 01	005	810	000	330	000	Utility Service	\$311.59
	PO#:	Voucher #:	71832	Invoice	Invoice No: 4558622563					5/1/2023	Paid Amt: \$415.45
											Check Amount: \$1,005.70
0390	BOR	9475322	3455		Riverwood Bank						Check
				E 01	005	105	000	305	000	Safe Deposit Box Rent Due	\$35.00
	PO#:	Voucher #:	71841	Invoice	Invoice No: 05/01/2023					5/1/2023	Paid Amt: \$35.00
											Check Amount: \$35.00

Co	Bank	Check No	Code	Rcd	Vendor										Pmt/Void Date	Pmt Type
0390	BOR	9475323	4096		Wikstom Telecom-Internet											Check
				E 01	005	810	000	320	000	Local Line Charge				\$415.20		
				E 01	005	810	000	320	000	Interest Access Charge				\$104.00		
				E 01	005	810	000	320	000	Universal Service Charge				\$32.32		
				E 01	005	810	000	320	000	Tele Assistance Plan Surcharge				\$0.48		
				E 01	005	810	000	320	000	TACIP Surcharge				\$0.64		
				E 01	005	810	000	320	000	State 911 Charge				\$12.80		
PO#:		Voucher #:	71834	Invoice	Invoice No:				05/01/2023				5/1/2023	Paid Amt:	\$565.44	
													Check Amount:	\$565.44		
0390	BOR	9475324	2899		AMAZON CAPITAL SERVICES											Check
				E 01	200	001	000	401	200	B0015FWWS0 Caribou Coffee Caribou Blend, S				\$32.34		
				E 01	200	001	000	401	200	B072MQ5BRX AmazonFresh Colombia Ground				\$29.04		
				E 01	200	001	000	401	200	B07PVCQZ24 SYBO 12-Cup Commercial Drip I				\$269.99		
				E 01	200	001	000	401	200	Amazon Shipping Charge				\$0.00		
PO#: 8931		Voucher #:	71843	Invoice	Invoice No:				11DM-MDQ3-F7QL				5/2/2023	Paid Amt:	\$331.37	
													Check Amount:	\$331.37		
0390	BOR	9475325	08899		Grainger, Inc.											Check
				E 01	005	810	000	401	000	General Supplies				\$39.98		
PO#:		Voucher #:	71842	Invoice	Invoice No:				9664132884				5/2/2023	Paid Amt:	\$39.98	
													Check Amount:	\$39.98		
0390	BOR	9475326	09546		CenturyLink											Check
				E 01	005	810	000	320	000	Communications Serv.				\$252.96		
PO#:		Voucher #:	71845	Invoice	Invoice No:				05/01/2023				5/2/2023	Paid Amt:	\$252.96	
													Check Amount:	\$252.96		
0390	BOR	9475327	5031		Kemps LLC											Check
				E 02	005	770	701	495	000	Milk				\$533.32		
PO#:		Voucher #:	71844	Invoice	Invoice No:				4584766				5/2/2023	Paid Amt:	\$533.32	
													Check Amount:	\$533.32		
0390	BOR	9475328	4898		Bemidji Welders Supply											Check
				E 01	300	399	675	430	000	Supplies				\$5.25		
PO#:		Voucher #:	71863	Invoice	Invoice No:				0030034412				5/5/2023	Paid Amt:	\$5.25	
													Check Amount:	\$5.25		
0390	BOR	9475330	00433		Howard's Oil Co.											Check
				E 01	100	420	740	433	000	Pizza				\$71.33		
PO#:		Voucher #:	71868	Invoice	Invoice No:				05/05/2023				5/5/2023	Paid Amt:	\$71.33	
													Check Amount:	\$71.33		



Check											Pmt/Void	Pmt
Co	Bank	No	Code	Rcd	Vendor						Date	Type
0390	BOR	9475338	3874		JP Sweet							Check
				E 21	005	298	301	401	723	Dj for winter dance	\$50.00	
	PO#:	Voucher #:	71880	Invoice	Invoice No:				05/08/2023	5/8/2023	Paid Amt:	\$50.00
											Check Amount:	\$50.00
0390	BOR	9475339	5031		Kemps LLC							Check
				E 02	005	770	701	495	000	Milk	\$301.02	
	PO#:	Voucher #:	71873	Invoice	Invoice No:				4590504	5/8/2023	Paid Amt:	\$301.02
											Check Amount:	\$301.02
0390	BOR	9475340	05212		Lincoln High School							Check
				E 01	222	292	000	820	105	Track meet for Junior high meet	\$150.00	
	PO#:	Voucher #:	71871	Invoice	Invoice No:				05/08/2023	5/8/2023	Paid Amt:	\$150.00
											Check Amount:	\$150.00
0390	BOR	9475341	2848		Northern Engraving and Trophies							Check
				E 01	222	298	000	430	116	Sousa award engraving	\$10.00	
	PO#:	Voucher #:	71876	Invoice	Invoice No:				05/08/2023	5/8/2023	Paid Amt:	\$10.00
											Check Amount:	\$10.00
0390	BOR	9475342	3955		Northern Light Region							Check
				E 01	005	105	000	305	000	Advertising	\$214.60	
	PO#:	Voucher #:	71884	Invoice	Invoice No:				04/30/2023	5/8/2023	Paid Amt:	\$214.60
											Check Amount:	\$214.60
0390	BOR	9475343	1128		Really Good Stuff							Check
				E 01	100	412	740	433	000	709655 Sensory Body Sock Small	\$38.83	
	PO#: 8935	Voucher #:	71878	Invoice	Invoice No:				8209398	5/8/2023	Paid Amt:	\$38.83
											Check Amount:	\$38.83
0390	BOR	9475344	3811		Triple A Boosters							Check
				E 21	005	298	301	401	723	Senior Class Banners	\$3,173.38	
	PO#:	Voucher #:	71879	Invoice	Invoice No:				05/08/2023	5/8/2023	Paid Amt:	\$3,173.38
											Check Amount:	\$3,173.38
0390	BOR	9475345	00364		US Foods							Check
				E 02	005	770	705	490	000	Food - Breakfast	\$357.53	
				E 02	005	770	701	401	000	General Supplies	\$0.00	
				E 02	005	770	701	490	000	Food	\$1,407.20	
	PO#:	Voucher #:	71874	Invoice	Invoice No:				3948840	5/8/2023	Paid Amt:	\$1,764.73
											Check Amount:	\$1,764.73
0390	BOR	9475346	4162		Wilmer, Jennifer							Check
				E 01	005	760	720	305	000	Bus Storage	\$350.00	
	PO#:	Voucher #:	71881	Invoice	Invoice No:				05/08/5023	5/8/2023	Paid Amt:	\$350.00
											Check Amount:	\$350.00

[illegible]

Co	Bank	Check No	Code	Rcd	Vendor					Pmt/Void Date	Pmt Type
0390	BOR	9475357	08899		Grainger, Inc.						Check
				E 01	005	810	000	401	000	General Supplies	\$397.22
	PO#:	Voucher #:	71898	Invoice	Invoice No: 9694902454					5/15/2023	Paid Amt: \$397.22
Check Amount: \$397.22											
0390	BOR	9475358	2200		Greg Iverson						Check
				E 01	222	292	161	185	012	Softball Umpiring vs. Bagely on 5/11/2023	\$95.00
	PO#:	Voucher #:	71901	Invoice	Invoice No: 05/11/2023					5/15/2023	Paid Amt: \$95.00
Check Amount: \$95.00											
0390	BOR	9475359	5161		Greggory Iverson						Check
				E 01	222	292	161	185	012	Softball Umpiring vs Walker on 5/16/2023	\$169.67
	PO#:	Voucher #:	71900	Invoice	Invoice No: 05/15/2023					5/15/2023	Paid Amt: \$169.67
Check Amount: \$169.67											
0390	BOR	9475360	5352		Jason Kenfield						Check
				E 01	222	292	161	185	012	Baseball Umpiring vs LBF	\$305.00
	PO#:	Voucher #:	71903	Invoice	Invoice No: 05/15/2023					5/15/2023	Paid Amt: \$305.00
Check Amount: \$305.00											
0390	BOR	9475361	5351		Kaydon Kenfield						Check
				E 01	222	292	161	185	012	Baseball Umpiring vs LBF	\$125.00
	PO#:	Voucher #:	71902	Invoice	Invoice No: 05/15/2023					5/15/2023	Paid Amt: \$125.00
Check Amount: \$125.00											
0390	BOR	9475362	00364		US Foods						Check
				E 02	005	770	705	490	000	Food - Breakfast	\$432.14
				E 02	005	770	701	401	000	General Supplies	\$67.25
				E 02	005	770	701	490	000	Food	\$998.12
	PO#:	Voucher #:	71899	Invoice	Invoice No: 4136277					5/15/2023	Paid Amt: \$1,497.51
Check Amount: \$1,497.51											
0390	BOR	9475363	4138		AFSCME Council 65						Check
				B 01	215	031	Msea				\$260.30
	PO#:	Voucher #:	71924	Invoice	Invoice No: S2023210					5/15/2023	Paid Amt: \$260.30
Check Amount: \$260.30											
0390	BOR	9475364	5353		Kenny Lanes						Check
				E 21	005	298	301	401	716	Gift Card Purchase	\$150.00
	PO#:	Voucher #:	71942	Invoice	Invoice No: 01					5/15/2023	Paid Amt: \$150.00
Check Amount: \$150.00											
0390	BOR	9475365	00619		Lake of the Woods Education Assoc.						Check
				B 01	215	027	MINN Education Assn Payable				\$1,840.72
	PO#:	Voucher #:	71930	Invoice	Invoice No: S2023210					5/15/2023	Paid Amt: \$1,840.72
Check Amount: \$1,840.72											

# Lake of the Woods Public Schools #390

## Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
0390	BOR	9475366	03261		MSEA		Check
				B 01	215 031		
					Msea		\$172.52
	PO#:	Voucher #:	71934	Invoice	Invoice No: S2023210	5/15/2023	Paid Amt: \$172.52
							Check Amount: \$172.52
0390	BOR	9475367	08589		Bemidji Town & Country Club		Check
				E 01	222 292 161 401 012		\$120.00
				E 01	222 292 161 401 012		\$90.00
	PO#:	Voucher #:	71943	Invoice	Invoice No: 05/15/2023	5/15/2023	Paid Amt: \$210.00
							Check Amount: \$210.00
0390	BOR	9475368	1771		EARTHGRAINS BAKING CO'S INC		Check
				E 02	005 770 701 490 000	Sara Lee	\$87.57
	PO#:	Voucher #:	71947	Invoice	Invoice No: 52163990002514	5/15/2023	Paid Amt: \$87.57
							Check Amount: \$87.57
0390	BOR	9475369	5320		Gary Gambill		Check
				E 01	300 258 000 350 000	Piano Tuned	\$130.00
	PO#:	Voucher #:	71946	Invoice	Invoice No: 05/15/2023	5/15/2023	Paid Amt: \$130.00
							Check Amount: \$130.00
0390	BOR	9475370	3196		Horizon Commercial Pool Supply		Check
				E 04	005 590 321 401 811	Switch Mount	\$2,970.00
				E 04	005 590 321 401 811	Shipping	\$28.42
	PO#:	Voucher #:	71950	Invoice	Invoice No: 38118	5/15/2023	Paid Amt: \$2,998.42
							Check Amount: \$2,998.42
0390	BOR	9475371	5333		Kendal Bowman		Check
				E 01	222 292 000 305 000	Basketball Refing	\$50.00
	PO#:	Voucher #:	71951	Invoice	Invoice No: 02	5/15/2023	Paid Amt: \$50.00
							Check Amount: \$50.00
0390	BOR	9475372	4692		Lein, Harvey		Check
				E 01	222 298 000 305 113	Piano Accompany Choir	\$165.00
	PO#:	Voucher #:	71944	Invoice	Invoice No: 05/15/2023	5/15/2023	Paid Amt: \$165.00
							Check Amount: \$165.00
0390	BOR	9475373	1091		Maus, Heidi		Check
				E 01	222 298 000 305 113	Accompany Choir	\$135.00
	PO#:	Voucher #:	71945	Invoice	Invoice No: 05/15/2023	5/15/2023	Paid Amt: \$135.00
							Check Amount: \$135.00
0390	BOR	9475374	5192		New Moon Coffeehouse + Eatery		Check
				E 01	005 640 316 366 000	Meat and Cheese Tray	\$158.00
				E 01	005 640 316 366 000	Fruit Tray	\$135.00
				E 01	005 640 316 366 000	Buns	\$19.50



# Lake of the Woods Public Schools #390

## Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
0390	BOR	9475383	4962		Wildewood Learning		Check
				E 01	005 640 316 366 000 May Payment	\$1,645.00	
	PO#:	Voucher #:	71959	Invoice	Invoice No: 22	5/16/2023	Paid Amt: \$1,645.00
							Check Amount: \$1,645.00
0390	BOR	9475384	5212		Bemidji State University		Check
				E 01	222 292 161 401 012 BSU field rental	\$80.00	
	PO#:	Voucher #:	71961	Invoice	Invoice No: 05/17/2023	5/17/2023	Paid Amt: \$80.00
							Check Amount: \$80.00
0390	BOR	9475385	2697		Schultz, Brian		Check
				E 01	222 292 161 401 012 Umpiring for Conf game at BSU	\$110.00	
	PO#:	Voucher #:	71960	Invoice	Invoice No: 05/17/2023	5/17/2023	Paid Amt: \$110.00
							Check Amount: \$110.00
0390	BOR	9475386	5354		N-K-B Track		Check
				E 01	222 292 161 401 012 Varsity Track Meet	\$300.00	
	PO#:	Voucher #:	71964	Invoice	Invoice No: 05/17/2023	5/17/2023	Paid Amt: \$300.00
				E 01	222 292 161 401 012 Junior High Track Fees	\$240.00	
	PO#:	Voucher #:	71965	Invoice	Invoice No: 05/18/2023	5/17/2023	Paid Amt: \$240.00
							Check Amount: \$540.00
0390	BOR	9475387	04330		ROSEAU HIGH SCHOOL		Check
				E 01	222 292 161 401 012 Junior High Track Meet	\$150.00	
	PO#:	Voucher #:	71962	Invoice	Invoice No: 05/17/2023	5/17/2023	Paid Amt: \$150.00
				E 01	222 292 161 401 012 Varsity Track Meet	\$200.00	
	PO#:	Voucher #:	71963	Invoice	Invoice No: 05/18/2023	5/17/2023	Paid Amt: \$200.00
							Check Amount: \$350.00
0390	BOR	9475388	04679		Walleye Capital Sanitation		Check
				E 01	005 810 000 305 000 Monthly Commercial Refuse Recycleables	\$242.00	
				E 01	005 810 000 305 000 Fuel Surcharge	\$56.59	
				E 01	005 810 000 305 000 Recycleables	\$135.30	
				E 01	005 810 000 305 000 Commercial SWMT	\$50.76	
	PO#:	Voucher #:	71966	Invoice	Invoice No: 22098	5/17/2023	Paid Amt: \$484.65
							Check Amount: \$484.65
0390	BOR	9475389	3169		BRIC		Check
				E 01	200 420 740 396 000 David Gano Salary	\$3,968.50	
				E 01	200 420 740 396 000 Jennifer Mitchell Salary	\$1,053.23	
				E 01	200 420 740 396 000 Jacqui DeGeus Salary	\$1,308.64	
				E 01	100 411 740 396 000 Jill Yost Salary	\$2,947.50	
				E 01	200 420 740 397 000 David Gano Benefits	\$1,347.90	
				E 01	200 420 740 397 000 Jennifer Mitchell Benefits	\$277.12	

Co	Bank	Check No	Code	Rcd	Vendor		Pmt/Void Date	Pmt Type
0390	BOR	9475389	3169		BRIC			Check
				E 01	200 420 740 397 000	Jacqui DeGues Benefits		\$212.00
				E 01	100 411 740 397 000	Jill Yost Beenfits		\$1,006.25
	PO#:	Voucher #:	71974	Invoice	Invoice No:	4/19/2023	5/19/2023	Paid Amt: \$12,121.14 Check Amount: \$12,121.14
0390	BOR	9475390	08899		Grainger, Inc.			Check
				E 01	005 810 000 401 000	General Supplies		\$110.63
	PO#:	Voucher #:	71967	Invoice	Invoice No:	9699278967	5/19/2023	Paid Amt: \$110.63 Check Amount: \$110.63
0390	BOR	9475391	5031		Kemps LLC			Check
				E 02	005 770 701 495 000	Milk		\$431.05
	PO#:	Voucher #:	71968	Invoice	Invoice No:	4610902	5/19/2023	Paid Amt: \$431.05
				E 02	005 770 701 495 000	Milk		\$285.02
	PO#:	Voucher #:	71969	Invoice	Invoice No:	4603179	5/19/2023	Paid Amt: \$285.02 Check Amount: \$716.07
0390	BOR	9475392	4530		Marco Technologies LLC			Check
				E 01	005 105 000 370 000	Copier Lease-District Office		\$1,273.00
				E 01	100 203 000 370 000	Elem Workroom-Copier Lease		\$1,273.00
				E 01	300 211 000 370 000	Elem Workroom-Copier Lease		\$1,273.13
	PO#:	Voucher #:	71970	Invoice	Invoice No:	501410823	5/19/2023	Paid Amt: \$3,819.13 Check Amount: \$3,819.13
0390	BOR	9475393	00760		Poppler's Music			Check
				E 01	300 258 000 430 000	Let the Music Fill your soul		\$45.00
				E 01	300 258 000 430 000	We'll Meet again		\$32.25
				E 01	300 258 000 430 000	UPS Ground		\$13.95
	PO#:	Voucher #:	71971	Invoice	Invoice No:	2725875	5/19/2023	Paid Amt: \$91.20
				E 01	300 258 000 430 000	How far i'll go		\$27.60
				E 01	300 258 000 430 000	UPS Ground		\$10.95
	PO#:	Voucher #:	71972	Invoice	Invoice No:	2730630	5/19/2023	Paid Amt: \$38.55
				E 01	300 258 000 430 000	Battle of Jericho		\$41.00
				E 01	300 258 000 430 000	UPS Ground		\$16.95
	PO#:	Voucher #:	71973	Invoice	Invoice No:	2733382	5/19/2023	Paid Amt: \$57.95 Check Amount: \$187.70
0390	BOR	9475394	3035		Hometown Hardware			Check
				E 01	005 810 174 401 000	Maint.		\$57.62
				E 01	005 810 174 401 000	Pool		\$82.01
	PO#:	Voucher #:	71975	Invoice	Invoice No:	05/15/2023	5/19/2023	Paid Amt: \$139.63 Check Amount: \$139.63



Co	Bank	Check No	Code	Rcd	Vendor					Pmt/Void Date	Pmt Type
0390	BOR	9475399	00208		DEMCO, Inc.						Check
				E 01	200	620	097	430	000	Box Avery 5160 Stand Laser Labels	\$71.14
				E 01	200	620	097	430	000	Shipping and Handling	\$10.95
PO#:		Voucher #:	71989	Invoice	Invoice No: 7300004					5/22/2023	Paid Amt: \$82.09
Check Amount: \$82.09											
0390	BOR	9475400	01005		Hawkins, Inc.						Check
				E 01	005	810	000	401	000	General Supplies	\$862.90
PO#:		Voucher #:	71982	Invoice	Invoice No: 6468866					5/22/2023	Paid Amt: \$862.90
Check Amount: \$862.90											
0390	BOR	9475401	3196		Horizon Commercial Pool Supply						Check
				E 04	005	590	321	401	811	Valve Multiport Side	\$428.90
				E 04	005	590	321	401	811	Strainer Housing Assembly	\$394.29
				E 04	005	590	321	401	811	Shipping	\$37.02
PO#:		Voucher #:	71981	Invoice	Invoice No: 39649					5/22/2023	Paid Amt: \$860.21
Check Amount: \$860.21											
0390	BOR	9475402	4847		Josten's						Check
				E 01	222	298	000	430	121	Heritage Medals Val.	\$51.00
				E 01	222	298	000	430	121	Hertiage Medals Sal.	\$51.00
				E 01	222	298	000	430	121	Shipping and Handling	\$26.74
PO#:		Voucher #:	71988	Invoice	Invoice No: 770164					5/22/2023	Paid Amt: \$128.74
Check Amount: \$128.74											
0390	BOR	9475403	5079		Milestones & Memories LLC						Check
				E 01	222	298	000	430	121	Valedictorian Stoles	\$51.00
				E 01	222	298	000	430	121	Salutatorian Stoles	\$51.00
				E 01	222	298	000	430	121	Shipping	\$12.28
PO#:		Voucher #:	71987	Invoice	Invoice No: 1031					5/22/2023	Paid Amt: \$114.28
Check Amount: \$114.28											
0390	BOR	9475404	08652		MN Bureau of Criminal Apprehen						Check
				E 01	005	105	000	305	000	Halle Ann Holen	\$15.00
PO#:		Voucher #:	71983	Invoice	Invoice No: 05/22/2023					5/22/2023	Paid Amt: \$15.00
Check Amount: \$15.00											
0390	BOR	9475405	3077		Project Lead the Way						Check
				E 01	005	220	000	305	000	PLTW	\$950.00
PO#:		Voucher #:	71980	Invoice	Invoice No: 388837					5/22/2023	Paid Amt: \$950.00
Check Amount: \$950.00											

Co	Bank	Check No	Code	Rcd	Vendor		Pmt/Void Date		Pmt Type
0390	BOR	9475406	00364		US Foods				Check
				E 02	005 770 701 490 000 Food	\$297.50			
	PO#:	Voucher #:	71978	Invoice	Invoice No: 4136278		5/22/2023		Paid Amt: \$297.50 Check Amount: \$297.50
0390	BOR	9475407	5213		Brightly Software, Inc				Check
				E 01	005 108 000 555 000 Asset Essentials	\$4,727.80			
	PO#:	Voucher #:	71994	Invoice	Invoice No: 210480		5/23/2023		Paid Amt: \$4,727.80 Check Amount: \$4,727.80
0390	BOR	9475408	5210		David Fish				Check
				E 01	222 292 161 401 012 Umpiring for Baseball vs Warroad 5/23/2023	\$95.00			
	PO#:	Voucher #:	72002	Invoice	Invoice No: 05/23/2023		5/23/2023		Paid Amt: \$95.00 Check Amount: \$95.00
0390	BOR	9475409	2151		DELL MARKETING				Check
				E 01	005 108 302 530 000 Equipment	\$13,553.10			
	PO#:	Voucher #:	72000	Invoice	Invoice No: 10664541723		5/23/2023		Paid Amt: \$13,553.10 Check Amount: \$13,553.10
0390	BOR	9475410	1771		EARTHGRAINS BAKING CO'S INC				Check
				E 02	005 770 701 490 000 Sara Lee	\$60.37			
	PO#:	Voucher #:	71995	Invoice	Invoice No: 52163990002563		5/23/2023		Paid Amt: \$60.37 Check Amount: \$60.37
0390	BOR	9475411	08899		Grainger, Inc.				Check
				E 01	005 810 000 401 000 General Supplies	\$97.69			
	PO#:	Voucher #:	71992	Invoice	Invoice No: 9705424399		5/23/2023		Paid Amt: \$97.69
				E 01	005 810 000 401 000 General Supplies	\$139.62			
	PO#:	Voucher #:	71993	Invoice	Invoice No: 9705963388		5/23/2023		Paid Amt: \$139.62 Check Amount: \$237.31
0390	BOR	9475412	2200		Greg Iverson				Check
				E 01	222 292 161 185 012 Softball Umpiring vs. Walker 5/16/2023	\$169.67			
	PO#:	Voucher #:	71998	Invoice	Invoice No: 05/22/2023		5/23/2023		Paid Amt: \$169.67 Check Amount: \$169.67
0390	BOR	9475413	4899		Interquest Detection Canines				Check
				E 01	005 718 342 311 000 Regular Canine Search HS November 1	\$300.00			
				E 01	005 718 342 311 000 Travel Fee	\$40.00			
	PO#:	Voucher #:	71996	Invoice	Invoice No: 104NM May 2023		5/23/2023		Paid Amt: \$340.00 Check Amount: \$340.00

[illegible]

### Detail Payment Register By Check

[illegible]



# Lake of the Woods Public Schools #390

## Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0390	BOR	9475438	00105		Bemidji Region Interdist Council		Check		
				E 01	005 640 316 366 000	Registration Invoice		\$65.00	
	PO#:	Voucher #:	72026	Invoice	Invoice No: 05/25/2023	5/25/2023	Paid Amt:	\$65.00	
							Check Amount:	\$65.00	
0390	BOR	9475439	4846		Clarity Glass		Check		
				E 01	005 810 000 401 000	General Supplies		\$806.08	
	PO#:	Voucher #:	72027	Invoice	Invoice No: 05/25/2023	5/25/2023	Paid Amt:	\$806.08	
							Check Amount:	\$806.08	
0390	BOR	9475440	08589		Bemidji Town & Country Club		Check		
				E 01	222 292 161 401 012	Section Tournament Round Dues		\$210.00	
	PO#:	Voucher #:	72031	Invoice	Invoice No: 05/26/2023	5/26/2023	Paid Amt:	\$210.00	
							Check Amount:	\$210.00	
0390	BOR	9475441	4898		Bemidji Welders Supply		Check		
				E 01	300 399 675 430 000	Supplies		\$240.74	
	PO#:	Voucher #:	72029	Invoice	Invoice No: 0010106612	5/26/2023	Paid Amt:	\$240.74	
							Check Amount:	\$240.74	
0390	BOR	9475442	04065		Cole Papers, Inc.		Check		
				E 01	005 810 000 530 000	General Supplies		\$1,078.80	
	PO#:	Voucher #:	72030	Invoice	Invoice No: 10296073	5/26/2023	Paid Amt:	\$1,078.80	
							Check Amount:	\$1,078.80	
0390	BOR	9475443	4311		RTS		Check		
				E 01	005 810 000 320 000	Communications Serv.		\$58.04	
	PO#:	Voucher #:	72028	Invoice	Invoice No: 26372	5/26/2023	Paid Amt:	\$58.04	
							Check Amount:	\$58.04	
0390	BOR	9475444	08652		MN Bureau of Criminal Apprehen		Check		
				E 01	005 105 000 305 000	Tracy Grace Dunn		\$15.00	
	PO#:	Voucher #:	72032	Invoice	Invoice No: 05/27/2023	5/26/2023	Paid Amt:	\$15.00	
							Check Amount:	\$15.00	
0390	BOR	9475445	4138		AFSCME Council 65		Check		
				B 01	215 031	Msea		\$260.30	
	PO#:	Voucher #:	72035	Invoice	Invoice No: S2023220	5/30/2023	Paid Amt:	\$260.30	
							Check Amount:	\$260.30	
0390	BOR	9475446	00619		Lake of the Woods Education Assoc.		Check		
				B 01	215 027	MINN Education Assn Payable		\$1,837.68	
	PO#:	Voucher #:	72041	Invoice	Invoice No: S2023220	5/30/2023	Paid Amt:	\$1,837.68	
							Check Amount:	\$1,837.68	

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
0390	BOR	9475447	03261		MSEA		Check
				B 01	215 031	Msea	\$257.35
	PO#:	Voucher #:	72045	Invoice	Invoice No: S2023220	5/30/2023	Paid Amt: \$257.35 Check Amount: \$257.35
0390	BOR	9475448	08770		Northwest Service Coop		Check
				E 01	005 718 342 311 000	Analysis	\$69.75
	PO#:	Voucher #:	72033	Invoice	Invoice No: 7889	5/30/2023	Paid Amt: \$69.75 Check Amount: \$69.75
0390	BOR	9475449	2899		AMAZON CAPITAL SERVICES		Check
				E 01	222 298 000 401 117	B08BL5K3CP Dessie 30 Unique Sympathy Car	\$21.98
				E 01	222 298 000 401 117	Amazon Shipping Charge	\$5.99
	PO#: 8952	Voucher #:	72055	Invoice	Invoice No: 14NG-C4R1-C91H	5/30/2023	Paid Amt: \$27.97 Check Amount: \$27.97
0390	BOR	9475450	00130		Auto Value Baudette		Check
				E 01	005 760 720 401 000	Bus Garage	\$1,588.35
	PO#:	Voucher #:	72057	Invoice	Invoice No: 05/25/2023	5/30/2023	Paid Amt: \$1,588.35 Check Amount: \$1,588.35
0390	BOR	9475451	5355		Bloomin' Creations		Check
				E 21	005 298 301 401 723	White Roses	\$84.50
				E 21	005 298 301 401 723	White Rose Bouts	\$162.00
				E 21	005 298 301 401 723	3 Planters for stage	\$135.00
	PO#:	Voucher #:	72054	Invoice	Invoice No: 01	5/30/2023	Paid Amt: \$381.50 Check Amount: \$381.50
0390	BOR	9475452	5356		Native Teaching Aids		Check
				E 01	100 203 320 430 000	Nashke Games:Mligwech Memory	\$42.00
				E 01	100 203 320 430 000	Bagese Classroom Kit	\$250.00
				E 01	100 203 320 430 000	Snake Game Classroom Kit	\$250.00
				E 01	100 203 320 430 000	Mii Gwech Classroom Kit	\$750.00
				E 01	100 203 320 430 000	Bineshiyyag Classroom Kit	\$250.00
				E 01	100 203 320 430 000	Shipping	\$46.00
	PO#:	Voucher #:	72056	Invoice	Invoice No: 508388	5/30/2023	Paid Amt: \$1,588.00 Check Amount: \$1,588.00
0390	BOR	9475453	3188		NORTH CENTRAL INSULATION		Check
				E 01	005 810 000 305 000	1 case of caulk	\$144.00
	PO#:	Voucher #:	72053	Invoice	Invoice No: 6405	5/30/2023	Paid Amt: \$144.00 Check Amount: \$144.00

## Lake of the Woods Public Schools #390

## Detail Payment Register By Check

6/7/2023

08:57:58

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
0390	BOR	9475454	08652		MN Bureau of Criminal Apprehen		Check
				E 01	005 105 000 305 000 Matthew Lowell Skoogs		\$15.00
	PO#:	Voucher #:	72058	Invoice	Invoice No: 05/30/2023	5/30/2023	Paid Amt: \$15.00
							Check Amount: \$15.00
0390	BOR	9475455	3786		RPM ATHLETICS LLC		Check
				E 01	222 292 000 530 105 Item #1100 PV		\$19,595.00
				E 01	222 292 000 530 105 Item #2115		\$1,295.00
				E 01	222 292 000 530 105 Item #1151		\$749.00
				E 01	222 292 000 530 105 Item #1152		\$399.00
				E 01	222 292 000 530 105 Shipping		\$375.00
	PO#: 8868	Voucher #:	72059	Invoice	Invoice No: 4567	5/30/2023	Paid Amt: \$22,413.00
							Check Amount: \$22,413.00
							Report Total: \$233,862.78

**Lake of the Woods Public Schools #390**  
**UFARS Exp/Rev Summary**  
**Period Ending May 31, 2023**

Sequence: L, Fd

	District	B23					% YTD	Remaining
	Account Description	Annual Budget	Period 202311	Year To Date	% YTD	Encumbrances	+ Enc	Balance
01	General	7,113,228.00	677,631.86	6,452,502.47	91%	258,056.17	94%	402,669.36
02	Food Service	306,999.00	31,250.65	320,368.02	104%	0.00	104%	(13,369.02)
04	Community Service	352,081.00	40,451.08	411,542.74	117%	3,137.10	118%	(62,598.84)
07	Debt Redemption	1,109,805.00	0.00	997,955.00	90%	0.00	90%	111,850.00
E	Expenditure	8,882,113.00	749,333.59	8,182,368.23	92%	261,193.27	95%	438,551.50
01	General	(6,965,435.00)	(996,643.55)	(6,601,074.24)	95%	0.00	95%	(364,360.76)
02	Food Service	(329,150.00)	(25,190.03)	(304,139.67)	92%	0.00	92%	(25,010.33)
04	Community Service	(300,633.00)	(6,479.70)	(94,258.55)	31%	0.00	31%	(206,374.45)
07	Debt Redemption	(1,194,027.00)	0.00	(135,352.59)	11%	0.00	11%	(1,058,674.41)
R	Revenue	(8,789,245.00)	(1,028,313.28)	(7,134,825.05)	81%	0.00	81%	(1,654,419.95)
	Report Totals:	92,868.00	(278,979.69)	1,047,543.18	1128%	261,193.27	1409%	(1,215,868.45)

# REVENUE & EXPENDITURE SUMMARY BY SOURCE, OBJECT SERIES & PROGRAM SERIES

LAKE OF THE WOODS | May 31, 2023

							May 31, 2023	May 31, 2022	May 31, 2021				
REVENUE CATEGORIES	June 30, 2021	June 30, 2022	Adopted Budget	Projected End Of Year	Received YTD	Budget Remaining	% of Budget Received	% of Actuals Received	% of Actuals Received	Current YTD vs. PYTD	May 31, 2022	May 31, 2021	
STATE	5,208,732	4,503,070	4,975,216	4,763,783	4,340,775	634,441	87.25%	99.90%	95.61%	(157,776)	4,498,551	4,980,120	
FEDERAL	381,620	790,680	394,629	419,410	275,995	118,634	69.94%	63.56%	76.61%	(226,567)	502,562	292,347	
PROPERTY TAXES	1,480,996	1,489,903	1,396,294	1,726,767	1,655,416	(259,122)	118.56%	62.09%	109.64%	730,371	925,046	1,623,773	
LOCAL SALES, INS RECOVERY & JUDGEMENTS	0	0	0	6,525	6,525	(6,525)	0.00%	0.00%	0.00%	6,525	0	0	
SALE OF BONDS & LOANS	0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0	
INCOMING TRANSFERS FROM OTH FUNDS	0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0	
LOCAL (FEES, INTEREST, ETC.)	326,408	304,462	199,296	385,839	351,290	(151,994)	176.27%	100.22%	58.11%	46,148	305,142	189,661	
<b>TOTALS</b>	<b>7,397,757</b>	<b>7,088,115</b>	<b>6,965,435</b>	<b>7,302,325</b>	<b>6,630,002</b>	<b>335,433</b>	<b>95.18%</b>	<b>87.91%</b>	<b>95.78%</b>	<b>398,702</b>	<b>6,231,300</b>	<b>7,085,901</b>	

							May 31, 2023	May 31, 2022	May 31, 2021				
EXPENDITURES (OBJECT SERIES)	June 30, 2021	June 30, 2022	Adopted Budget	Projected End Of Year	Expended YTD	Budget Remaining	% of Budget Expended	% of Actuals Expended	% of Actuals Expended	Current YTD vs. PYTD	May 31, 2022	May 31, 2021	
SALARIES & WAGES	3,701,022	3,955,004	3,771,481	4,097,839	3,401,649	369,832	90.19%	81.99%	80.55%	159,095	3,242,554	2,981,008	
EMPLOYEE BENEFITS	1,108,546	1,188,404	1,265,568	1,343,024	1,064,765	200,803	84.13%	80.99%	80.30%	102,335	962,431	890,161	
PURCHASED SERVICES	887,342	1,044,454	1,071,868	1,108,677	994,761	77,107	92.81%	84.26%	95.28%	114,742	880,019	845,429	
SUPPLIES	397,116	553,933	441,551	596,403	551,336	(109,785)	124.86%	79.59%	91.23%	110,472	440,863	362,270	
EQUIPMENT	244,444	514,208	344,836	425,762	401,841	(57,005)	116.53%	99.75%	90.76%	(111,083)	512,924	221,849	
DEBT SERVICE	0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0	
OTHER EXPENDITURES	54,534	82,707	39,619	40,429	38,341	1,278	96.77%	187.02%	50.09%	(116,337)	154,678	27,314	
OTHER FINANCING USES	211,319	288,278	178,305	165,371	0	178,305	0.00%	0.00%	0.00%	0	0	0	
<b>TOTALS</b>	<b>6,604,322</b>	<b>7,626,989</b>	<b>7,113,228</b>	<b>7,777,506</b>	<b>6,452,693</b>	<b>660,535</b>	<b>90.71%</b>	<b>81.20%</b>	<b>80.67%</b>	<b>259,224</b>	<b>6,193,469</b>	<b>5,328,031</b>	

							May 31, 2023	May 31, 2022	May 31, 2021				
EXPENDITURES (PROGRAM SERIES)	June 30, 2021	June 30, 2022	Adopted Budget	Projected End Of Year	Expended YTD	Budget Remaining	% of Budget Expended	% of Actuals Expended	% of Actuals Expended	Current YTD vs. PYTD	May 31, 2022	May 31, 2021	
SITE ADMINISTRATION	225,506	254,306	258,363	288,632	253,835	4,528	98.25%	89.04%	100.81%	27,397	226,438	227,340	
DISTRICT ADMINISTRATION	99,763	106,201	107,173	108,504	94,834	12,339	88.49%	88.98%	90.51%	338	94,496	90,300	
SUPPORT SERVICES	453,127	695,719	590,864	736,722	671,967	(81,103)	113.73%	105.66%	104.33%	(63,126)	735,094	472,725	
REGULAR INSTRUCTION	2,851,510	3,033,284	2,964,044	2,978,580	2,370,920	593,124	79.99%	78.80%	75.72%	(19,416)	2,390,336	2,159,086	
EXTRA-CURRICULAR ACTIVITES	250,629	366,966	353,388	447,179	402,766	(49,378)	113.97%	73.94%	76.19%	131,429	271,337	190,945	
VOCATIONAL INSTRUCTION	58,450	61,287	62,307	71,600	57,714	4,593	92.63%	79.28%	79.15%	9,128	48,586	46,265	
SPECIAL EDUCATION	693,209	714,951	523,135	621,414	504,550	18,585	96.45%	66.71%	69.28%	27,596	476,954	480,247	
COMMUNITY SERVICES	0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0	
INSTRUCTIONAL SUPPORT	73,943	118,035	101,155	152,050	141,113	(39,958)	139.50%	98.62%	122.90%	24,713	116,401	90,875	
PUPIL SUPPORT SERVICES	673,943	861,782	711,529	836,479	727,196	(15,667)	102.20%	93.14%	95.78%	(75,499)	802,696	645,476	
FACILITIES	950,185	1,058,129	1,184,440	1,293,692	1,150,516	33,924	97.14%	91.02%	90.72%	187,434	963,081	862,034	
OTHER FINANCING USES	274,056	356,329	256,830	242,653	77,282	179,548	30.09%	19.10%	22.89%	9,231	68,051	62,738	
<b>TOTALS</b>	<b>6,604,322</b>	<b>7,626,989</b>	<b>7,113,228</b>	<b>7,777,506</b>	<b>6,452,693</b>	<b>660,535</b>	<b>90.71%</b>	<b>81.20%</b>	<b>80.67%</b>	<b>259,224</b>	<b>6,193,469</b>	<b>5,328,031</b>	

# REVENUE & EXPENDITURE SUMMARY BY SOURCE, OBJECT SERIES & PROGRAM SERIES

LAKE OF THE WOODS | May 31, 2023

## ACTIVITY - OTHER FUNDS

							2023	2022	2021			
	June 30, 2021	June 30, 2022	Adopted Budget	Projected End Of Year	Received YTD	Budget Remaining	% of Budget Received	% of Actuals Received	% of Actuals Received	Current YTD vs. PYTD	May 31, 2022	May 31, 2021
<b>REVENUE</b>												
FOOD SERVICE	344,882	425,741	329,150	285,244	304,140	25,010	92.40%	95.68%	73.31%	(103,227)	407,366	252,821
COMMUNITY EDUCATION	272,024	401,139	300,633	308,775	94,169	206,464	31.32%	16.31%	18.79%	28,760	65,409	51,100
CONSTRUCTION	0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
DEBT SERVICE	1,082,061	12,962,495	1,194,027	1,188,783	135,353	1,058,674	11.34%	0.97%	11.22%	9,744	125,609	121,454
TRUST	0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
CUSTODIAL	0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
INTERNAL SERVICE	0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
OPEB REVOCABLE TRUST	0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
OPEB IRREVOCABLE TRUST	0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
OPEB DEBT SERVICE	0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
<b>TOTALS</b>	<b>1,698,967</b>	<b>13,789,374</b>	<b>1,823,810</b>	<b>1,782,802</b>	<b>533,661</b>	<b>1,290,149</b>	<b>29.26%</b>	<b>4.34%</b>	<b>25.04%</b>	<b>(64,723)</b>	<b>598,384</b>	<b>425,374</b>

							2023	2022	2021			
	June 30, 2021	June 30, 2022	Adopted Budget	Projected End Of Year	Expended YTD	Budget Remaining	% of Budget Expended	% of Actuals Expended	% of Actuals Expended	Current YTD vs. PYTD	May 31, 2022	May 31, 2021
<b>EXPENDITURES</b>												
FOOD SERVICE	299,879	334,900	306,999	356,712	320,368	(13,369)	104.35%	74.84%	85.29%	69,720	250,648	255,765
COMMUNITY EDUCATION	355,487	647,345	352,081	448,753	411,543	(59,462)	116.89%	89.20%	89.71%	(165,903)	577,445	318,890
CONSTRUCTION	0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
DEBT SERVICE	1,109,530	12,971,074	1,109,805	1,008,251	997,955	111,850	89.92%	8.60%	100.00%	(117,568)	1,115,523	1,109,530
TRUST	0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
CUSTODIAL	0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
INTERNAL SERVICE	0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
OPEB REVOCABLE TRUST	0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
OPEB IRREVOCABLE TRUST	0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
OPEB DEBT SERVICE	0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
<b>TOTALS</b>	<b>1,764,896</b>	<b>13,953,318</b>	<b>1,768,885</b>	<b>1,813,716</b>	<b>1,729,866</b>	<b>39,019</b>	<b>97.79%</b>	<b>13.93%</b>	<b>95.43%</b>	<b>(213,750)</b>	<b>1,943,616</b>	<b>1,684,184</b>

## SUMMARY - ALL FUNDS

							2023	2022	2021			
	June 30, 2021	June 30, 2022	Adopted Budget	Projected End Of Year	YTD	Budget Remaining	% of Budget Expended	% of Actuals Expended	% of Actuals Expended	Current YTD vs. PYTD	May 31, 2022	May 31, 2021
<b>SUMMARY</b>												
REVENUE	9,096,724	20,877,489	8,789,245	9,085,127	7,163,663	1,625,582	81.50%	32.71%	82.57%	333,979	6,829,684	7,511,275
EXPENDITURES	8,369,218	21,580,308	8,882,113	9,591,222	8,182,558	699,555	92.12%	37.71%	83.79%	45,473	8,137,085	7,012,216
SPENDING VARIANCE	727,506	(702,819)	(92,868)	(506,094)	(1,018,895)	N/A	N/A	N/A	N/A	288,506	(1,307,401)	499,059

# GENERAL FUND - REVENUE SUMMARY

LAKE OF THE WOODS | May 31, 2023

 Budget Management Analytics Formerly Scent Plus

Budget Management Analytics							May 31, 2023	May 31, 2022	May 31, 2021									
							% of Budget Received	% of Actuals Received	% of Actuals Received	Current YTD vs. Prior YTD	May 31, 2022	May 31, 2021						
DESCRIPTION							June 30, 2021	June 30, 2022	Adopted Budget	Projected End Of Year	Revenue YTD	Budget Remaining						
LOCAL REVENUES																		
001	PROPERTY TAX LEVY,GENERAL						867,851	826,580	801,343	452,224	782,825	18,518	97.69%	88.60%	162.77%	50,490	732,335	1,412,578
010	COUNTY APPORTIONMENT						401,951	470,612	401,951	1,271,482	869,531	(467,580)	216.33%	0.00%	0.00%	869,531	0	0
019	MISC TAX REV PAID BY COUNTY						211,194	192,711	193,000	3,061	3,061	189,939	1.59%	100.00%	100.00%	(189,650)	192,711	211,194
040	TUITION FROM PATRONS						20,173	32,973	30,700	31,167	30,702	(2)	100.01%	99.55%	100.00%	(2,121)	32,823	20,173
060	ADMISSIONS & STUDENT ACTIVITY REV						5,039	14,877	12,850	23,714	23,876	(11,026)	185.81%	99.75%	98.81%	9,037	14,839	4,979
071	MA REV/DEPT OF HUMAN SVCS						4,805	13,192	5,000	13,867	12,170	(7,170)	243.40%	100.00%	100.00%	(1,021)	13,192	4,805
092	INTEREST EARNINGS						4,658	4,877	3,500	40,475	40,134	(36,634)	1146.67%	68.67%	84.73%	36,785	3,349	3,947
093	RENT						4,925	4,900	4,000	9,613	9,335	(5,335)	233.38%	94.90%	87.82%	4,685	4,650	4,325
096	GIFTS AND BEQUESTS						346	4,636	5,180	24	4	5,176	0.07%	100.00%	74.60%	(4,633)	4,636	258
099	MISC REV FROM LOCAL SOURCES						286,462	229,008	138,066	266,979	235,069	(97,003)	170.26%	101.16%	52.77%	3,416	231,653	151,175
Total LOCAL REVENUES							1,807,405	1,794,365	1,595,590	2,112,606	2,006,706	(411,116)	125.77%	68.56%	100.33%	776,519	1,230,187	1,813,434
STATE REVENUES																		
201	ENDOWMENT FUND APPORTIONMENT						19,688	17,802	20,267	21,265	21,327	(1,060)	105.23%	100.00%	100.00%	3,526	17,802	19,688
211	GENERAL EDUCATION AID						4,508,509	3,845,936	4,429,624	4,132,902	3,879,758	549,866	87.59%	105.62%	101.07%	(182,498)	4,062,255	4,556,776
212	LITERACY INCENTIVE AID						17,255	22,178	19,083	28,961	12,114	6,969	63.48%	8.03%	10.39%	10,333	1,780	1,794
227	ABATEMENT AID						43	400	365	89	37	328	10.07%	83.70%	86.01%	(298)	335	37
229	DISPARITY REDUCTION AID						2,408	2,222	2,087	4,778	3,915	(1,828)	187.58%	50.65%	75.09%	2,789	1,125	1,808
234	AGRICULTURE MARKET VALUE CR						5,503	3,163	4,113	6,415	3,760	353	91.42%	117.78%	46.74%	34	3,726	2,572
258	OTHER STATE CR/EXEMPT PROP REIMB						(0)	18,545	0	22,165	22,165	(22,165)	0.00%	100.00%	#####	3,621	18,545	18,891
300	STATE AID (REQUIRES FIN CODE)						28,344	31,639	18,952	31,958	21,449	(2,497)	113.18%	10.96%	11.69%	17,981	3,468	3,314
317	LONG TERM FACILITY MAINT AID						2,453	3,734	3,508	5,958	2,784	725	79.35%	11.50%	8.03%	2,354	429	197
360	STATE AID FOR SPECIAL EDUCATION						554,831	551,915	467,217	390,590	254,764	212,453	54.53%	62.43%	66.95%	(89,804)	344,567	371,478
370	OTHER,MN DEPT OF EDUCATION						42,732	5,351	10,000	118,704	118,704	(108,704)	1187.04%	832.04%	8.34%	74,185	44,519	3,565
397	TRA & PERA SPEC SITUATIONS PENSION						26,966	186	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
Total STATE REVENUES							5,208,732	4,503,070	4,975,216	4,763,783	4,340,775	634,441	87.25%	99.90%	95.61%	(157,776)	4,498,551	4,980,120
FEDERAL REVENUES RECEIVED FROM STATE																		
400	FEDERAL AID/MDE (REQUIRES FIN)						342,115	790,680	337,945	374,901	252,996	84,949	74.86%	58.56%	74.01%	(210,061)	463,057	253,192
405	FEDERAL AID THRU OTHER AGENCY						0	0	2,206	0	0	2,206	0.00%	0.00%	0.00%	0	0	0
471	SCHOOL LUNCH PROGRAM						0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
472	SPECIAL ASSIST,NEEDY CHILD						0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
473	COMMODITY CASH REBATE PROGRAM						0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
474	COMMODITY DISTRIBUTION PROGRAM						0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
476	SCHOOL BREAKFAST PROGRAM						0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
479	SUMMER FOOD SERVICE PROGRAM						0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
Total EVENUES RECEIVED FROM STATE							342,115	790,680	340,151	374,901	252,996	87,155	74.38%	58.56%	74.01%	(210,061)	463,057	253,192
FEDERAL REVENUES RECEIVED FROM FED SOURCES																		
500	DIRECT FEDERAL AID (REQUIRES FIN)						39,505	0	54,478	44,510	22,999	31,479	42.22%	0.00%	99.11%	(16,506)	39,505	39,155
Total FEDERAL REVENUES RECEIVED FROM FED SOURCES							39,505	0	54,478	44,510	22,999	31,479	42.22%	0.00%	99.11%	(16,506)	39,505	39,155
LOCAL SALES, INSURANCE RECOVERY, AND JUDGEMENTS																		
601	FOOD SERVICE SALES TO PUPILS						0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
606	FOOD SERVICE SALES TO ADULTS						0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
621	SALE/MATERIALS FOR RESALE (NET TX)						0	0	0	230	230	(230)	0.00%	0.00%	0.00%	230	0	0
625	INSURANCE RECOVERY						0	0	0	6,295	6,295	(6,295)	0.00%	0.00%	0.00%	6,295	0	0
Total LOCAL SALES, INSURANCE RECOVERY, AND JUDGEMENTS							0	0	0	6,525	6,525	(6,525)	0.00%	0.00%	0.00%	6,525	0	0
SALE OF BONDS AND LOANS																		
631	SALE OF BONDS						0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
Total SALE OF BONDS AND LOANS							0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
INCOMING TRANSFERS FROM OTHER FUNDS																		
649	PERMANENT TRANSFERS/OTHER FUND						0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
Total INCOMING TRANSFERS FROM OTHER FUNDS							0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
GENERAL FUND TOTAL							7,397,757	7,088,115	6,965,435	7,302,325	6,630,002	335,433	95.18%	87.91%	95.78%	398,702	6,231,300	7,085,901

# GENERAL FUND - EXPENDITURES BY OBJECT CODE

LAKE OF THE WOODS | May 31, 2023



DESCRIPTION	June 30, 2021	June 30, 2022	Adopted Budget	Projected End Of Year	Expenses YTD	Budget Remaining	May 31, 2023	May 31, 2022	May 31, 2021	Current YTD vs. Prior YTD	May 31, 2022	May 31, 2021
							% of Budget Expended	% of Actuals Expended	% of Actuals Expended			
110 ADMINISTRATION/SUPERVISION	275,896	323,212	333,972	333,993	299,002	34,970	89.53%	90.30%	97.70%	7,144	291,858	269,560
140 LICENSED CLASSROOM TEACHER	1,967,527	2,164,386	2,111,470	2,194,608	1,721,468	390,002	81.53%	75.36%	78.09%	90,411	1,631,057	1,536,382
141 NON,LIC CLASSROOM PERSONNEL	17,266	37,527	45,000	59,840	48,382	(3,382)	107.52%	90.80%	185.19%	14,308	34,074	31,976
143 LICENSED INSTRUCTIONAL SUPPORT	99,455	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
144 NON,LIC INSTRUCTIONAL SUPPORT	10,987	8,575	14,868	29,174	26,220	(11,352)	176.35%	136.08%	203.98%	14,551	11,669	22,411
145 SUBSTITUTE TEACHER,LICENSED	80,896	117,093	76,000	117,901	110,211	(34,211)	145.01%	91.94%	92.96%	2,553	107,658	75,202
146 SUBSTITUTE NON,LIC CLASSROOM	11,177	4,599	10,000	7,829	7,599	2,401	75.99%	100.00%	113.08%	3,000	4,599	12,639
152 SPEECH/LANGUAGE PATHOLOGIST	0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
154 SCHOOL NURSE	0	3,333	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
156 SOCIAL WORKER	124,441	126,930	105,828	125,074	98,519	7,310	93.09%	75.00%	75.00%	3,321	95,198	93,331
161 CERTIFIED PARA/PCA	67,531	9,089	30,000	33,703	32,320	(2,320)	107.73%	471.52%	81.00%	(10,537)	42,856	54,699
162 CERTIFIED ONE ON ONE PARA	100,553	126,606	47,980	88,849	80,322	(32,342)	167.41%	69.98%	55.48%	(8,275)	88,597	55,783
170 NON,INSTRUCTIONAL SUPPORT	833,488	901,468	829,986	940,061	835,984	(5,998)	100.72%	92.10%	87.82%	5,773	830,211	732,011
185 OTHER LICENSED/CERTIFIED SALARY	108,415	121,474	135,372	141,087	122,072	13,300	90.18%	84.11%	86.36%	19,899	102,173	93,626
186 OTHER NON LICENSED SALARY	3,390	10,711	31,005	20,406	14,237	16,768	45.92%	24.32%	100.00%	11,632	2,605	3,390
191 SEVERANCE	0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
195 INTERDEPART SALARIES (CHGBK)	0	0	0	5,314	5,314	(5,314)	0.00%	0.00%	0.00%	5,314	0	0
<b>TOTAL SALARIES AND WAGES</b>	<b>3,701,022</b>	<b>3,955,004</b>	<b>3,771,481</b>	<b>4,097,839</b>	<b>3,401,649</b>	<b>369,832</b>	<b>90.19%</b>	<b>81.99%</b>	<b>80.55%</b>	<b>159,095</b>	<b>3,242,554</b>	<b>2,981,008</b>
<b>EMPLOYEE BENEFITS</b>												
210 FICA/MEDICARE	262,022	283,578	351,245	309,648	242,118	109,127	68.93%	82.45%	80.79%	8,304	233,814	211,699
214 PERA	76,620	78,862	82,990	89,284	80,611	2,379	97.13%	93.07%	88.66%	7,218	73,393	67,934
218 TRA	200,015	221,761	225,492	240,519	188,211	37,281	83.47%	77.68%	76.75%	15,947	172,264	153,518
220 HEALTH INSURANCE	476,107	507,301	501,496	570,336	433,637	67,859	86.47%	78.52%	78.76%	35,309	398,328	375,003
230 LIFE INSURANCE	6,343	5,859	6,372	5,027	4,481	1,891	70.32%	81.49%	81.26%	(294)	4,775	5,154
235 DENTAL INSURANCE	2,989	2,368	159	164	139	20	87.31%	82.62%	82.45%	(1,817)	1,956	2,464
240 LONG TERM DISABILITY INSURANCE	11,502	10,785	14,098	11,301	9,959	4,139	70.64%	92.79%	93.12%	(49)	10,008	10,711
250 TSA/DEFERRED COMP	49,758	53,596	56,716	65,718	54,583	2,133	96.24%	81.35%	81.37%	10,984	43,599	40,488
270 WORKERS COMPENSATION	23,190	24,294	25,000	51,027	51,027	(26,027)	204.11%	100.00%	100.00%	26,733	24,294	23,190
280 UNEMPLOYMENT COMPENSATION	0	0	2,000	0	0	2,000	0.00%	0.00%	0.00%	0	0	0
295 INTERDEPART BENEFITS (CHGBK)	0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
<b>TOTAL EMPLOYEE BENEFITS</b>	<b>1,108,546</b>	<b>1,188,404</b>	<b>1,265,568</b>	<b>1,343,024</b>	<b>1,064,765</b>	<b>200,803</b>	<b>84.13%</b>	<b>80.99%</b>	<b>80.30%</b>	<b>102,335</b>	<b>962,431</b>	<b>890,161</b>
<b>PURCHASED SERVICES</b>												
303 FEDERAL SUB AWARD <=\$25000	0	27,462	0	1,650	1,650	(1,650)	0.00%	62.01%	0.00%	(15,378)	17,028	0
305 CONSULTING FEES/FEES FOR SERVIC	304,702	359,043	399,504	446,165	408,327	(8,823)	102.21%	91.96%	94.34%	78,134	330,192	287,446
311 OTHER CONTRACTED SECURITY SER'	4,402	2,196	3,000	4,795	2,794	206	93.14%	100.00%	0.00%	598	2,196	0
316 SVC PURCH FROM MN JOINT POWER:	11,583	23,914	25,000	34,698	34,698	(9,698)	138.79%	100.00%	100.00%	10,784	23,914	11,583
320 COMMUNICATION SERVICES	17,066	18,677	16,140	34,583	33,811	(17,671)	209.48%	97.66%	93.08%	15,570	18,241	15,884
329 POSTAGE & PARCEL SERVICES	4,316	5,391	7,000	8,986	8,435	(1,435)	120.50%	87.94%	100.00%	3,694	4,741	4,316
330 UTILITY SERVICES	137,011	161,961	160,000	126,211	109,144	50,856	68.22%	89.65%	84.06%	(36,050)	145,195	115,175
335 SHORT TERM LEASE	0	0	108,019	42,704	33,703	74,316	31.20%	0.00%	0.00%	33,703	0	0
340 INSURANCE	62,738	68,051	81,415	77,282	77,282	4,133	94.92%	100.00%	100.00%	9,231	68,051	62,738
350 REPAIRS & MAINTENANCE	8,424	32,968	48,475	20,181	4,236	44,239	8.74%	100.00%	383.05%	(28,732)	32,968	32,269
365 INTERDEPART TRANSPORT (CHGBK)	0	(0)	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
366 TRAVEL CONVENTIONS/CONFERENCE	17,515	44,874	93,607	82,488	74,875	18,732	79.99%	88.48%	90.54%	35,171	39,704	15,858
370 OPERATING LEASE/RENTAL	105,890	107,417	0	88,794	88,794	(88,794)	0.00%	99.57%	96.76%	(18,164)	106,958	102,463
390 PYMT FOR ED PURPOSE TO MN DISTF	0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
391 PYMT TO MN SCHOOL (COST SHARE)	0	30,468	39,208	53,448	39,535	(327)	100.83%	54.66%	0.00%	22,881	16,654	0
392 PYMT FOR ED PURP OUT OF STATE/O	0	0	3,000	3,149	7,379	(4,379)	245.96%	0.00%	0.00%	7,379	0	0
394 PYMT FOR ED TO OTHER AGENCY	57,494	33,062	41,000	16,228	20,549	20,451	50.12%	100.00%	131.34%	(12,514)	33,062	75,510
396 SPEC ED SALARY/OTHER DISTRICT	43,819	86,376	33,000	46,663	34,008	(1,008)	103.05%	25.03%	85.29%	12,387	21,621	37,375
397 SPEC ED BENEFITS/OTHER DISTRICT	12,136	26,781	13,500	14,228	9,119	4,381	67.55%	23.79%	100.00%	2,749	6,371	12,136
399 CONTRACT SPEC ED/OTHER DIST/COI	100,245	15,812	0	6,424	6,424	(6,424)	0.00%	82.99%	72.50%	(6,698)	13,122	72,676
<b>TOTAL PURCHASED SERVICES</b>	<b>887,342</b>	<b>1,044,454</b>	<b>1,071,868</b>	<b>1,108,677</b>	<b>994,761</b>	<b>77,107</b>	<b>92.81%</b>	<b>84.26%</b>	<b>95.28%</b>	<b>114,742</b>	<b>880,019</b>	<b>845,429</b>
<b>SUPPLIES</b>												
401 SUPPLIES, NON INSTRUCTIONAL	234,059	257,634	258,673	386,065	348,334	(89,661)	134.66%	64.88%	90.88%	181,178	167,156	212,719
406 INSTRUCTIONAL SOFTWARE LICENSE	(5,032)	38,970	0	0	0	0	0.00%	100.00%	-44.71%	(38,970)	38,970	2,250
430 SUPPLIES & MATERIALS NON INDIV IN	53,616	92,686	57,348	61,813	57,578	(230)	100.40%	93.76%	101.32%	(29,320)	86,898	54,322

DESCRIPTION			Adopted Budget	Projected End Of Year	Expenses YTD	Budget Remaining	May 31, 2023	May 31, 2022	May 31, 2021	Current YTD vs. Prior YTD	May 31, 2022	May 31, 2021
	June 30, 2021	June 30, 2022					% of Budget Expended	% of Actuals Expended	% of Actuals Expended			
433 SUPPLIES & MATERIALS INDIV INSTRU	2,096	1,308	1,560	3,700	3,624	(2,064)	232.33%	100.00%	79.06%	2,317	1,308	1,657
440 FUELS	45,917	52,547	80,000	109,947	106,977	(26,977)	133.72%	88.18%	97.60%	60,643	46,334	44,815
455 NONINSTRUCTIONAL TECH SUPPLIES	0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	914
456 INSTRUCTIONAL TECH SUPPLIES	9,557	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
460 TEXTBOOKS	45,146	108,096	36,708	32,124	34,517	2,191	94.03%	91.46%	79.56%	(64,353)	98,870	35,920
461 STANDARDIZED TESTS	5,664	1,364	4,597	2,794	346	4,251	7.53%	0.00%	63.21%	346	0	3,580
466 INSTRUCTIONAL TECH DEVICES	5,032	0	0	0	0	0	0.00%	0.00%	100.00%	0	0	5,032
470 MEDIA RESOURCES	1,061	1,328	2,665	(40)	(40)	2,705	-1.52%	100.00%	100.00%	(1,369)	1,328	1,061
490 FOOD	0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
491 COMMODITIES	0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
495 MILK	0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
<b>TOTAL SUPPLIES</b>	<b>397,116</b>	<b>553,933</b>	<b>441,551</b>	<b>596,403</b>	<b>551,336</b>	<b>(109,785)</b>	<b>124.86%</b>	<b>79.59%</b>	<b>91.23%</b>	<b>110,472</b>	<b>440,863</b>	<b>362,270</b>
<b>SUPPLIES &amp; EQUIPMENT</b>												
520 BUILDING ACQ OR CONSTRUCTION	0	0	0	20,207	20,207	(20,207)	0.00%	0.00%	0.00%	20,207	0	0
530 OTHER EQUIPMENT PURCHASE	115,283	314,005	296,986	340,124	317,918	(20,932)	107.05%	100.00%	85.15%	3,913	314,005	98,160
535 CAPITAL LEASES	0	6,878	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
545 INTERDEPT OPERATING CAP (CHGBK)	0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
548 PUPIL TRANSPORT VEHICLES	0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
550 OTHER VEHICLES, PURCHASE	0	86,042	0	0	0	0	0.00%	100.00%	0.00%	(86,042)	86,042	0
555 CAPITAL NONINSTR TECH HARDWARE	42,405	50,087	44,850	33,440	31,725	13,125	70.74%	97.44%	87.09%	(17,078)	48,803	36,932
580 PRINCIPAL ON CAPITAL LEASE	84,029	61,048	0	20,082	20,082	(20,082)	0.00%	104.96%	100.00%	(43,992)	64,074	84,029
581 INTEREST ON CAPITAL LEASE	0	3,026	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
589 LEASE TRANSACTIONS/INSTALL SALE	0	(6,878)	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
590 OTHER CAPITAL EXPENDITURES	2,728	0	3,000	11,909	11,909	(8,909)	396.98%	0.00%	100.00%	11,909	0	2,728
<b>TOTAL SUPPLIES &amp; EQUIPMENT</b>	<b>244,444</b>	<b>514,208</b>	<b>344,836</b>	<b>425,762</b>	<b>401,841</b>	<b>(57,005)</b>	<b>116.53%</b>	<b>99.75%</b>	<b>90.76%</b>	<b>(111,083)</b>	<b>512,924</b>	<b>221,849</b>
<b>DEBT SERVICE</b>												
710 BOND, REDEMPTION OF PRINCIPAL	0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
720 BOND, INTEREST	0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
790 OTHER DEBT SVC EXPENDITURES	0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
<b>TOTAL DEBT SERVICE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>OTHER EXPENDITURES</b>												
820 DUES, MEMBERSHIP, LICENSE, FEES	18,641	28,100	19,015	20,270	18,622	393	97.93%	78.65%	99.42%	(3,479)	22,101	18,532
891 TRA & PERA SPEC SITUATION PENSIO	26,966	186	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
896 TAXES & SPECIAL ASSESSMENTS	3,626	8,020	18,604	9,899	8,194	10,411	44.04%	100.00%	100.00%	174	8,020	3,626
899 MISCELLANEOUS EXPENDITURES	5,301	46,402	2,000	10,260	11,526	(9,526)	576.29%	268.43%	97.26%	(113,032)	124,557	5,155
<b>TOTAL OTHER EXPENDITURES</b>	<b>54,534</b>	<b>82,707</b>	<b>39,619</b>	<b>40,429</b>	<b>38,341</b>	<b>1,278</b>	<b>96.77%</b>	<b>187.02%</b>	<b>50.09%</b>	<b>(116,337)</b>	<b>154,678</b>	<b>27,314</b>
<b>OTHER FINANCING USES</b>												
910 PERMANENT TRANSFER/OTHER FUND	211,319	288,278	178,305	165,371	0	178,305	0.00%	0.00%	0.00%	0	0	0
920 BOND REFUNDING PAYMENT	0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
<b>TOTAL OTHER FINANCING USES</b>	<b>211,319</b>	<b>288,278</b>	<b>178,305</b>	<b>165,371</b>	<b>0</b>	<b>178,305</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>GENERAL FUND TOTAL</b>	<b>6,604,322</b>	<b>7,626,989</b>	<b>7,113,228</b>	<b>7,777,506</b>	<b>6,452,693</b>	<b>660,535</b>	<b>90.71%</b>	<b>81.20%</b>	<b>80.67%</b>	<b>259,224</b>	<b>6,193,469</b>	<b>5,328,031</b>

**LAKE OF THE WOODS**  
**Budget / Fund Balance Overview (Actuals + Projections)**  
**Projected End of Year Results**

<b>General Fund - 01</b>	<b>Beginning Fund Balance</b>	<b>Revenues</b>	<b>Expenditures</b>	<b>Transfers</b>	<b>End of Year Proj. Balance</b>	<b>Net Increase or Decrease</b>
<b>422 Unassigned Fund Balance</b>	1,082,261 14.19%	7,140,595	6,921,320	-	1,301,537 16.73%	219,276
<b>Restricted</b>						
401 Student Activities	87,273	148,538	105,027	-	130,785	43,512
402 Scholarships	-	-	-	-	-	-
403 Staff Development	11,805	3,622	129,990	-	(114,562)	(126,367)
405 Deferred Maintenance	-	-	-	-	-	-
406 Health & Safety	-	-	-	-	-	-
407 Capital Projects Levy	-	14,525	-	-	14,525	14,525
408 Cooperative Programs	-	-	-	-	-	-
413 Building Projects Funded by COP/LP	-	-	-	-	-	-
414 Operating Debt	-	-	-	-	-	-
416 Levy Reduction	-	-	-	-	-	-
417 Excess Taconite Building Maint Funds	-	-	-	-	-	-
424 Operating Capital	403,748	(23,382)	234,570	-	145,796	(257,952)
426 \$25 Taconite	-	-	-	-	-	-
427 Disabled Accessibility	-	-	-	-	-	-
428 Learning and Development	6,913	5,437	127,938	-	(115,588)	(122,501)
434 Area Learning Center	-	-	-	-	-	-
435 Contracted Alternative Programs	-	-	-	-	-	-
436 State-Approved Alt. Programs	-	-	-	-	-	-
438 Gifted and Talented	-	343	-	-	343	343
440 Teacher Development and Evaluation	-	-	-	-	-	-
441 Basic Skills Programs	-	4,589	172,958	-	(168,369)	(168,369)
448 Achievement and Integration Revenue	-	22,926	15,235	-	7,691	7,691
449 Safe Schools Levy	78,107	(7,053)	6,099	-	64,955	(13,152)
451 QZAB and QSCB Payments	-	-	-	-	-	-
452 Funded OPEB Liabilities not Held in Trust	-	-	-	-	-	-
453 Unfunded Severance and Retirement	-	-	-	-	-	-
459 Basic Skills Extended Time	-	-	-	-	-	-
464 Restricted	-	-	-	-	-	-
467 Long-Term Facilities Maint	233,751	(24,743)	62,688	-	146,320	(87,431)
472 Medical Assistance	-	13,867	1,681	-	12,186	12,186
475 Title VII - Impact Aid Funds	-	-	-	-	-	-
476 Payments in Lieu of Taxes	-	3,061	-	-	3,061	3,061
<b>Subtotal Restricted</b>	<b>821,597</b>	<b>161,730</b>	<b>856,186</b>	<b>-</b>	<b>127,141</b>	<b>(694,456)</b>
<b>460 Nonspendable</b>	<b>27,680</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>27,680</b>	<b>-</b>
<b>Committed Funds</b>						
418 Separation/Retirement Benefits	170,000	-	-	-	170,000	-
461 Committed	-	-	-	-	-	-
Committed - "detail"	-	-	-	-	-	-
<b>Subtotal Committed - 418 &amp; 461 &amp; District Defined</b>	<b>170,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>170,000</b>	<b>-</b>
<b>Assigned Funds</b>						
462 Assigned	28,579	-	-	-	28,579	-
Assigned - "detail"	-	-	-	-	-	-
<b>Subtotal Assigned - 462</b>	<b>28,579</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>28,579</b>	<b>-</b>
<b>Total General Fund</b>	<b>2,130,117</b>	<b>7,302,325</b>	<b>7,777,506</b>	<b>-</b>	<b>1,654,936</b>	<b>(475,181)</b>
<b>Food Service Fund - 02</b>						
<b>460 Nonspendable</b>	<b>8,467</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,467</b>	<b>-</b>
<b>464 Restricted</b>	<b>129,411</b>	<b>285,244</b>	<b>356,712</b>	<b>-</b>	<b>57,943</b>	<b>(71,468)</b>
<b>463 Unassigned</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Food Service</b>	<b>137,878</b>	<b>285,244</b>	<b>356,712</b>	<b>-</b>	<b>66,410</b>	<b>(71,468)</b>
<b>Community Services - 04</b>						
<b>460 Nonspendable</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>464 Restricted</b>	<b>366</b>	<b>-</b>	<b>304</b>	<b>-</b>	<b>62</b>	<b>(304)</b>
<b>Restricted / Reserved</b>						
426 \$25 Taconite	-	-	-	-	-	-
431 Community Education	(265,455)	241,028	339,988	-	(364,415)	(98,960)
432 Early Childhood	24,247	46,676	24,543	-	46,380	22,133
440 Teacher Development	-	-	-	-	-	-
444 School Readiness	(79,352)	21,072	83,918	-	(142,198)	(62,846)
447 Adult Basic Education	-	-	-	-	-	-
452 Funded OPEB Liabilities	-	-	-	-	-	-
<b>Restricted/Reserved - Subtotal</b>	<b>(320,560)</b>	<b>308,775</b>	<b>448,448</b>	<b>-</b>	<b>(460,233)</b>	<b>(139,673)</b>
<b>463 Unassigned</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**LAKE OF THE WOODS**  
**Budget / Fund Balance Overview (Actuals + Projections)**

Projected End of Year Results

<b>Total Community Education</b>	<b>(320,194)</b>	<b>308,775</b>	<b>448,753</b>	<b>-</b>	<b>(460,172)</b>	<b>(139,978)</b>
<b>Construction - 06</b>						
460 Nonspendable	-	-	-	-	-	-
Restricted/Reserved						
407 Capital Projects Levy	-	-	-	-	-	-
413 Building Projects	-	-	-	-	-	-
467 Long-Term Facilities Maint	-	-	-	-	-	-
475 Title VII - Impact Aid Funds	-	-	-	-	-	-
Restricted/Reserved - Subtotal	-	-	-	-	-	-
464 Restricted	-	-	-	-	-	-
463 Unassigned	-	-	-	-	-	-
<b>Total Construction Fund</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debt Service - 07</b>						
460 Nonspendable	247,013	-	-	-	247,013.00	-
Restricted/Reserved						
425 Bond Refunding	-	-	-	-	-	-
433 Maximum Effort Loan Aid	-	-	-	-	-	-
451 QZAB and QSCB Payments	-	-	-	-	-	-
Restricted/Reserved - Subtotal	-	-	-	-	-	-
464 Restricted	37,513	1,188,783	1,008,251	-	218,045	180,532
463 Unassigned	-	-	-	-	-	-
<b>Total Debt Service Fund</b>	<b>284,526</b>	<b>1,188,783</b>	<b>1,008,251</b>	<b>-</b>	<b>465,058</b>	<b>180,532</b>
<b>Trust - 08</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Custodial - 18</b>						
Restricted/Reserved						
402 Scholarships	-	-	-	-	-	-
448 Achievement & Integration	-	-	-	-	-	-
401 Student Activities	-	-	-	-	-	-
Restricted/Reserved - Subtotal	-	-	-	-	-	-
464 Restricted	-	-	-	-	-	-
<b>Total Custodial Fund</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Internal Service Fund - 20</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>OPEB Revocable Trust - 25</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>OPEB Irrevocable Trust - 45</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>OPEB Debt Service - 47</b>						
460 Non Spendable	-	-	-	-	-	-
Restricted/Reserved						
425 Bond Refundings	-	-	-	-	-	-
Restricted/Reserved - Subtotal	-	-	-	-	-	-
464 Restricted	-	-	-	-	-	-
463 Unassigned	-	-	-	-	-	-
<b>Total OPEB Debt Service Fund</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total All Funds:</b>	<b>2,232,327</b>	<b>9,085,127</b>	<b>9,591,222</b>	<b>-</b>	<b>1,726,233</b>	<b>(506,094)</b>

**Lake of the Woods School District  
Cash Report as of May 31, 2023**

<b>Border Bank Simple Business Checking Account</b>			
Beginning Checking Account Balance			<b>\$345,399.73</b>
Receipts		\$10,911.37	
Wire Trans (in)		\$750,000.00	
Total Receipts		\$760,911.37	
Disbursements	\$	639,972.96	
Ending Checking Account Balance			<b>\$466,338.14</b>
<b>Border Bank Premier Business Investment Savings Account</b>			
Beginning Checking Account Balance			<b>\$38,171.01</b>
Receipts		\$612,228.76	
Interest Earned		\$77.29	
Wire Trans (out)		\$0.00	
Wire Trans (in)		\$0.00	
Disbursements		\$0.00	
Ending Savings Account Balance			<b>\$650,477.06</b>
<b>MSDLAF Liquid Asset Fund</b>			
Beginning Balance			<b>\$85,981.79</b>
Receipts	\$	42,003.32	
Interest Earned	\$	471.71	
Transfer (in)	\$	-	
Transfer (out)	\$	-	
Ending Balance			<b>\$128,456.82</b>
Average Monthly Balance was \$113,627.52 at 4.88%			
<b>MSDLAF MAX Fund</b>			
Beginning Balance			<b>\$409,297.38</b>
Receipts	\$	363,406.66	
Interest Earned	\$	962.61	
Transfer (in)	\$	-	
Transfer (out)	\$	550,000.00	
Ending Balance			<b>\$223,666.65</b>
Average Monthly Balance was \$226,497.86 at 5.00%			
<b>MN Trust</b>			
Receipts	\$	-	
Interest Earned	\$	1,075.22	
Transfer Out	\$	200,000.00	
Ending Balance			<b>\$191,742.46</b>
Average Monthly Interest Rate 4.981%			
<b>TOTAL CASH AND INVESTMENTS</b>			<b>\$1,660,681.13</b>



# MNTrust Monthly Statement

Lake of the Woods ISD 390

## Please Note:

THE FUND WILL BE CLOSED JUNE 19TH IN OBSERVANCE OF THE  
JUNETEENTH HOLIDAY AND JULY 4TH IN OBSERVANCE OF THE  
INDEPENDENCE DAY HOLIDAY

## Activity Summary (30967-101) Operating

5/1/2023 - 5/31/2023

Investment Pool Summary		IS
Beginning Balance		\$390,667.24
Dividends		\$1,075.22
Purchases		\$0.00
Redemptions		(\$200,000.00)
Ending Balance		\$191,742.46
Average Monthly Rate		4.981%
Share Price		\$1.000
Total		\$191,742.46
Total Fixed Income		\$0.00
Account Total		\$191,742.46

### Lake of the Woods ISD 390

Shena Brandt  
Po Box 310  
236 15th Avenue Sw  
Baudette, MN 56623

### Your PMA Representative

Angie Stillwell  
(612) 509-2562  
astillwell@pmanetwork.com



**PMA Financial Network**  
2135 CityGate Lane, 7th Floor  
Naperville, IL 60563



# MNTrust Monthly Statement

Lake of the Woods ISD 390

## Transaction Activity (30967-101) Operating

IS 5/1/2023 - 5/31/2023

Transaction	Trade Date	Settle Date	Description	Redemption	Purchase	Share Price	Shares this Transaction
10558192	05/11/2023	05/11/2023	Online Wire Redemption, Payroll 05/15/23	(\$200,000.00)	\$0.00	\$1.000	(200,000.000)
10579289	05/31/2023	05/31/2023	Dividend Reinvest	\$0.00	\$1,075.22	\$1.000	1,075.220
				(\$200,000.00)	\$1,075.22		(198,924.780)

Beginning Balance: \$390,667.24 | Ending Balance: \$191,742.46



# MNTrust Monthly Statement

Lake of the Woods ISD 390

## Current Portfolio

5/31/2023

Type	Code	Holding Id	Trade Date	Settle Date	Maturity Date	Description	Cost	Rate	NAV	Face/Par	Market Value
IS				05/31/2023		IS Account Balance	\$191,742.46	4.981%	\$1.000	\$191,742.46	\$191,742.46
							\$191,742.46			\$191,742.46	\$191,742.46

Time and Dollar Weighted Average Portfolio Yield: n/a

Weighted Average Portfolio Maturity: n/a

Note: Weighted Yield & Weighted Average Portfolio Maturity are calculated using "Market Value" and are only based on the fixed rate investments.

## Portfolio Summary

Type	Allocation (%)	Allocation (\$)	Description
IS	100.000%	\$191,742.46	IS Account

## Index

**Cost** is comprised of the total amount you paid for the investment including any fees and commissions.

**Rate** is the average monthly rate for liquid investments or the rate on the last business day of the month for SDA investments or the yield to maturity or yield to worst for fixed term investments.

**Face/Par** is the amount received at maturity for fixed rate investments.

**Market Value** reflects the market value as reported by an independent third-party pricing service. Certificates of Deposit and other assets for which market pricing is not readily available from a third-party pricing service are listed at "Cost".

## MNTrust MONTHLY STATEMENT DISCLAIMER

Securities and municipal advisory brokerage services (investments purchased with proceeds from a municipal securities issuance), and investments cleared through our clearing firm, Pershing LLC, are offered through PMA Securities, LLC, a broker-dealer and municipal advisor registered with the SEC and MSRB, and a member of FINRA and SIPC. All other products and brokerage services are generally provided by PMA Financial Network, LLC. Thus, certificates of deposit ("CD"), savings deposit accounts ("SDA") and commercial paper ("CP") may be executed through either PMA entity, as applicable, depending on whether the investment was purchased with proceeds derived from the issuance of municipal securities. PMA Securities, LLC and PMA Financial Network, LLC are operated under common ownership and are affiliated with PMA Asset Management, LLC.

### Fixed Rate Investment Activity

This section shows all of the fixed term investments purchased and sold, maturities, interest received, and activity. This will include all CD, SDA, CP, securities and money market funds purchased through PMA Financial Network, LLC or PMA Securities, LLC as applicable. It also shows the approximate market value of each security and DTC CD whose price is obtained from an independent source believed to be reliable. However, PMA cannot guarantee their accuracy. This data is provided for informational purposes only. Listed values should not be interpreted as an offer to buy or sell at a specific price. Other CDs and CP are listed at their original cost. Redemption of a CD prior to maturity may result in early withdrawal penalties. Market values are based on the last day of the month for which this report date range is ending. If the run date of this report is prior to the end of the current month, the market values are listed as equivalent to the cost values.

### MNTrust Activity

This section shows all of the client's transactions in MNTrust. The Average Rate represents the average net interest rate over the previous month which is then annualized. Income Summary represents the interest earned for the Month and Fiscal Year to Date. Information regarding the MNTrust investment objectives, risks, charges and expenses can be found in the MNTrust Information Statement, which can be obtained at <http://investmntrust.org/> or by calling PMA at the phone number listed. An investment in any series of MNTrust is not a deposit of any bank, and is neither insured nor guaranteed by the Federal Deposit Insurance Corporation, the U.S. Government, any state governmental agency or MNTrust. Investors could lose money investing in any series of MNTrust, and there can be no assurance that any series of MNTrust that seeks to maintain a stable net asset value of \$1.00 per share will be able to do so.

### Money Market

The Rate shown for the liquid money market portfolio, called Investment Shares represents the average net interest rate over the previous month which is then annualized. Information regarding the investment objectives, risks, charges and expenses can be obtained by calling PMA at the phone numbers listed. The performance data featured represents past performance, which is no guarantee of future results. Investment returns will fluctuate. Current performance may be higher or lower than the performance data quoted. Please call PMA for the most recent performance figures.

### Additional Disclosures

All funds, and/or securities are located and safe kept in an account under the client's name at their custodial bank. Any non-DTC CD listed is located in the client's name at the respective bank. Any money market fund shares are held directly with the money market fund. It is recommended that any oral communications be re-confirmed in writing to further protect your rights, including rights under the Securities Investor Protection Act.

### Debt Securities

Some debt securities are subject to redemption prior to maturity. In the event of a partial or whole call of a security, the securities call will be automatically selected on a random basis as is customary in the securities industry. The probability that your securities will be selected is proportional to the amount of your holdings relative to the total holdings. Redemption prior to maturity could affect the yield represented. Additional information is available upon request.

A financial statement of PMA Securities, LLC is available for inspection at its office or a copy will be mailed to you upon written request.

**PLEASE ADVISE PMA AND OUR CLEARING FIRM, PERSHING LLC, IMMEDIATELY OF ANY INACCURACY OR DISCREPANCY ON YOUR STATEMENT. FOR A CHANGE OF ADDRESS OR QUESTIONS REGARDING YOUR ACCOUNT, PLEASE NOTIFY YOUR PMA REPRESENTATIVE. ANY ORAL COMMUNICATIONS SHOULD BE RE-CONFIRMED IN WRITING.**

#### How to Contact PMA

Please call (630) 657-6400 or write to us at PMA, 2135 CityGate Lane, 7th Floor, Naperville, Illinois 60563.

#### How to Contact Pershing, LLC

Please call (201) 413-3330 or write to Pershing, LLC, One Pershing Plaza, Jersey City, New Jersey, 07399

PMA Securities, LLC provides the following items of information pursuant to the Financial Industry Regulatory Authority ("FINRA") Rule 2267. (1) The FINRA BrokerCheck Hotline Number is 1-800-289-9999; (2) The FINRA Web site address is: [www.finra.org](http://www.finra.org); and (3) FINRA publishes an investor brochure that includes information describing the FINRA BrokerCheck Program. This brochure is available by contacting FINRA at the above telephone number or on the FINRA website. PMA Securities, LLC is also registered as a municipal securities dealer and municipal advisor with the U.S. Securities and Exchange Commission and the Municipal Securities Rulemaking Board (MSRB). The MSRB website address is [www.msrb.org](http://www.msrb.org). Investor brochures relating to municipal securities firms and municipal advisory firms are available and posted on the website of the MSRB that describe the protections that may be provided by the MSRB rules and how to file a complaint with an appropriate regulatory authority.

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Customer Service  
PO Box 11760  
Harrisburg, PA 17108-11760

## ACCOUNT STATEMENT

For the Month Ending  
**May 31, 2023**

### Lake of the Woods School District ISD #390

#### Client Management Team

**Amber Cannegieter**

Key Account Manager  
213 Market Street  
Harrisburg, PA 17101-2141  
1-888-4-MSDLAF  
cannegietera@pfmam.com

**Carole Loehr**

Senior Managing Consultant  
800 Nicollet Mall, 4th Floor  
Minneapolis, MN 55402  
320-202-1421  
loehrc@pfmam.com

#### Contents

Cover/Disclosures  
Summary Statement  
Individual Accounts

#### Accounts included in Statement

160233569567      REGULAR ACCOUNT

#### Important Messages

MSDLAF will be closed on 06/19/2023 for Juneteenth.  
MSDLAF will be closed on 07/04/2023 for Independence Day.

LAKE OF THE WOODS SCHOOL DISTRICT ISD #390  
SHENA BRANDT  
236 15TH AVE SW  
BAUDETTE, MN 56623

**Online Access**    [www.msdlaf.org](http://www.msdlaf.org)

**Customer Service**    1-888-4-MSDLAF



## Important Disclosures

This statement is for general information purposes only and is not intended to provide specific advice or recommendations. PFM Asset Management LLC ("PFMAM") is an investment adviser registered with the U.S. Securities and Exchange Commission and a subsidiary of U.S. Bancorp Asset Management, Inc. ("USBAM"). USBAM is a subsidiary of U.S. Bank National Association ("U.S. Bank"). U.S. Bank is a separate entity and subsidiary of U.S. Bancorp. U.S. Bank is not responsible for and does not guarantee the products, services or performance of PFMAM. PFMAM maintains a written disclosure statement of our background and business experience. If you would like to receive a copy of our current disclosure statement, please contact Service Operations at the address below.

**Proxy Voting** PFMAM does not normally receive proxies to vote on behalf of its clients. However, it does on occasion receive consent requests. In the event a consent request is received the portfolio manager contacts the client and then proceeds according to their instructions. PFMAM's Proxy Voting Policy is available upon request by contacting Service Operations at the address below.

**Questions About an Account** PFMAM's monthly statement is intended to detail our investment advisory activity as well as the activity of any accounts held by clients in pools that are managed by PFMAM. The custodian bank maintains the control of assets and executes (i.e., settles) all investment transactions. The custodian statement is the official record of security and cash holdings and transactions. PFMAM recognizes that clients may use these reports to facilitate record keeping and that the custodian bank statement and the PFMAM statement should be reconciled and differences resolved. Many custodians use a settlement date basis which may result in the need to reconcile due to a timing difference.

**Account Control** PFMAM does not have the authority to withdraw funds from or deposit funds to the custodian outside the scope of services provided by PFMAM. Our clients retain responsibility for their internal accounting policies; implementing and enforcing internal controls and generating ledger entries or otherwise recording transactions.

**Market Value** Generally, PFMAM's market prices are derived from closing bid prices as of the last business day of the month as supplied by Refinitiv or Bloomberg. For certain short-term investments or where prices are not available from generally recognized sources the securities are priced using a yield-based matrix system to arrive at an estimated market value. Prices that fall between data points are interpolated. Non-negotiable FDIC-insured bank certificates of deposit are priced at par. Although PFMAM believes the prices to be reliable, the values of the securities may not represent the prices at which the securities could have been bought or sold. Explanation of the valuation methods for a registered investment company or local government investment program is contained in the appropriate fund offering documentation or information statement.

**Amortized Cost** The original cost of the principal of the security is adjusted for the amount of the periodic reduction of any discount or premium from the purchase date until the date of the report. Discount or premium with respect to short term securities (those with less than one year to maturity at time of issuance) is amortized on a straightline basis. Such discount or premium with respect to longer term securities is amortized using the constant yield basis.

## Important Disclosures

**Tax Reporting** Cost data and realized gains / losses are provided for informational purposes only. Please review for accuracy and consult your tax advisor to determine the tax consequences of your security transactions. PFMAM does not report such information to the IRS or other taxing authorities and is not responsible for the accuracy of such information that may be required to be reported to federal, state or other taxing authorities.

**Financial Situation** In order to better serve you, PFMAM should be promptly notified of any material change in your investment objective or financial situation.

**Callable Securities** Securities subject to redemption prior to maturity may be redeemed in whole or in part before maturity, which could affect the yield represented.

**Portfolio** The securities in this portfolio, including shares of mutual funds, are not guaranteed or otherwise protected by PFMAM, the FDIC (except for certain non-negotiable certificates of deposit) or any government agency. Investment in securities involves risks, including the possible loss of the amount invested. Actual settlement values, accrued interest, and amortized cost amounts may vary for securities subject to an adjustable interest rate or subject to principal paydowns. Any changes to the values shown may be reflected within the next monthly statement's beginning values.

**Rating Information** provided for ratings is based upon a good faith inquiry of selected sources, but its accuracy and completeness cannot be guaranteed.

Shares of some local government investment programs and TERM funds are marketed through representatives of PFMAM's affiliate, PFM Fund Distributors, Inc. which is registered with the SEC as a broker/dealer and is a member of the Financial Industry Regulatory Authority ("FINRA") and the Municipal Securities Rulemaking Board ("MSRB"). You may reach the FINRA by calling the FINRA Hotline at 1-800-289-9999 or at the FINRA website address

<https://www.finra.org/investors/investor-contacts>. A brochure describing the FINRA Regulation Public Disclosure Program is also available from FINRA upon request.

### Key Terms and Definitions

**Dividends** on local government investment program funds consist of interest earned, plus any discount ratably amortized to the date of maturity, plus all realized gains and losses on the sale of securities prior to maturity, less ratably amortization of any premium and all accrued expenses to the fund. Dividends are accrued daily and may be paid either monthly or quarterly. The monthly earnings on this statement represent the estimated dividend accrued for the month for any program that distributes earnings on a quarterly basis. There is no guarantee that the estimated amount will be paid on the actual distribution date.

**Current Yield** is the net change, exclusive of capital changes and income other than investment income, in the value of a hypothetical fund account with a balance of one share over the seven-day base period including the statement date, expressed as a percentage of the value of one share (normally \$1.00 per share) at the beginning of the seven-day period. This resulting net change in account value is then annualized by multiplying it by

## Account Statement

For the Month Ending **May 31, 2023**

365 and dividing the result by 7. The yields quoted should not be considered a representation of the yield of the fund in the future, since the yield is not fixed. **Average maturity** represents the average maturity of all securities and investments of a portfolio, determined by multiplying the par or principal value of each security or investment by its maturity (days or years), summing the products, and dividing the sum by the total principal value of the portfolio. The stated maturity date of mortgage backed or callable securities are used in this statement. However the actual maturity of these securities could vary depending on the level or prepayments on the underlying mortgages or whether a callable security has or is still able to be called.

**Monthly distribution yield** represents the net change in the value of one share (normally \$1.00 per share) resulting from all dividends declared during the month by a fund expressed as a percentage of the value of one share at the beginning of the month. This resulting net change is then annualized by multiplying it by 365 and dividing it by the number of calendar days in the month.

**YTM at Cost** The yield to maturity at cost is the expected rate of return, based on the original cost, the annual interest receipts, maturity value and the time period from purchase date to maturity, stated as a percentage, on an annualized basis.

**YTM at Market** The yield to maturity at market is the rate of return, based on the current market value, the annual interest receipts, maturity value and the time period remaining until maturity, stated as a percentage, on an annualized basis.

**Managed Account** A portfolio of investments managed discretely by PFMAM according to the client's specific investment policy and requirements. The investments are directly owned by the client and held by the client's custodian.

**Unsettled Trade** A trade which has been executed however the final consummation of the security transaction and payment has not yet taken place.

Please review the detail pages of this statement carefully. If you think your statement is wrong, missing account information, or if you need more information about a transaction, please contact PFMAM within 60 days of receipt. If you have other concerns or questions regarding your account, or to request an updated copy of PFMAM's current disclosure statement, please contact a member of your client management team at PFMAM Service Operations at the address below.

PFM Asset Management LLC  
Attn: Service Operations  
213 Market Street  
Harrisburg, PA 17101

**NOT FDIC INSURED**

**NO BANK GUARANTEE**

**MAY LOSE VALUE**



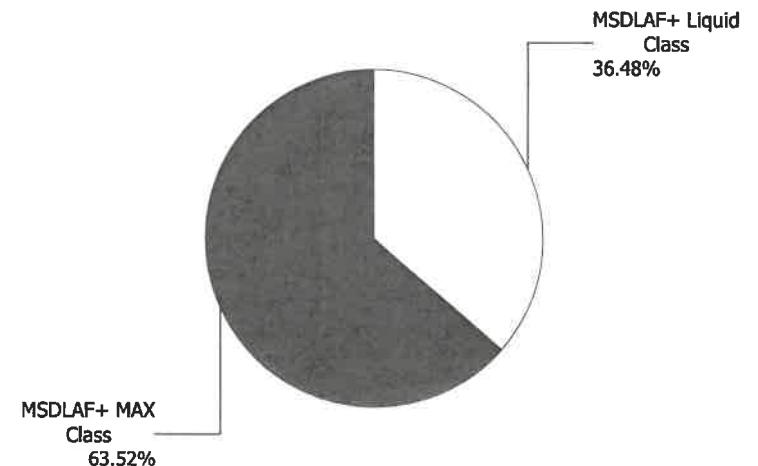
## Account Statement - Transaction Summary

For the Month Ending **May 31, 2023**

Lake of the Woods School District ISD #390 - REGULAR ACCOUNT - 160233569567

MSDLAF+ Liquid Class	
Opening Market Value	85,981.79
Purchases	42,475.03
Redemptions	0.00
Unsettled Trades	0.00
Change in Value	0.00
<b>Closing Market Value</b>	<b>\$128,456.82</b>
Cash Dividends and Income	471.71
MSDLAF+ MAX Class	
Opening Market Value	409,297.38
Purchases	364,369.27
Redemptions	(550,000.00)
Unsettled Trades	0.00
Change in Value	0.00
<b>Closing Market Value</b>	<b>\$223,666.65</b>
Cash Dividends and Income	962.61

Asset Summary		
	May 31, 2023	April 30, 2023
<b>MSDLAF+ Liquid Class</b>	128,456.82	85,981.79
<b>MSDLAF+ MAX Class</b>	223,666.65	409,297.38
<b>Total</b>	<b>\$352,123.47</b>	<b>\$495,279.17</b>
Asset Allocation		





## Account Statement

For the Month Ending **May 31, 2023**

Lake of the Woods School District ISD #390 - REGULAR ACCOUNT - 160233569567

Trade Date	Settlement Date	Transaction Description	Share or Unit Price	Dollar Amount of Transaction	Total Shares Owned
<b>MSDLAF+ Liquid Class</b>					
<b>Opening Balance</b>					<b>85,981.79</b>
05/11/23	05/11/23	MN-MMB Agency Support	1.00	17,431.19	103,412.98
05/12/23	05/12/23	MN-MMB Agency Support	1.00	24,413.53	127,826.51
05/18/23	05/18/23	MN-MMB Agency Support	1.00	158.60	127,985.11
05/31/23	06/01/23	Accrual Income Div Reinvestment - Distributions	1.00	471.71	128,456.82
<b>Closing Balance</b>					<b>128,456.82</b>

	Month of May	Fiscal YTD July-May		
<b>Opening Balance</b>	85,981.79	271,825.16	<b>Closing Balance</b>	128,456.82
<b>Purchases</b>	42,475.03	835,631.66	<b>Average Monthly Balance</b>	113,627.52
<b>Redemptions (Excl. Checks)</b>	0.00	(979,000.00)	<b>Monthly Distribution Yield</b>	4.88%
<b>Check Disbursements</b>	0.00	0.00		
<b>Closing Balance</b>	<b>128,456.82</b>	<b>128,456.82</b>		
<b>Cash Dividends and Income</b>	471.71	2,902.83		

<b>MSDLAF+ MAX Class</b>					
<b>Opening Balance</b>					<b>409,297.38</b>
05/02/23	05/02/23	Redemption - Wire Redemption	1.00	(300,000.00)	109,297.38
05/15/23	05/15/23	MN-MMB Agency Support	1.00	290,362.59	399,659.97
05/25/23	05/25/23	Redemption - Wire Redemption	1.00	(250,000.00)	149,659.97



## Account Statement

For the Month Ending **May 31, 2023**

Lake of the Woods School District ISD #390 - REGULAR ACCOUNT - 160233569567

Trade Date	Settlement Date	Transaction Description	Share or Unit Price	Dollar Amount of Transaction	Total Shares Owned
<b>MSDLAF+ MAX Class</b>					
05/30/23	05/30/23	MN-MMB Agency Support	1.00	73,044.07	222,704.04
05/31/23	06/01/23	Accrual Income Div Reinvestment - Distributions	1.00	962.61	223,666.65
<b>Closing Balance</b>					<b>223,666.65</b>

	Month of May	Fiscal YTD July-May		
<b>Opening Balance</b>	409,297.38	727,102.33	<b>Closing Balance</b>	223,666.65
<b>Purchases</b>	364,369.27	4,546,564.32	<b>Average Monthly Balance</b>	226,497.86
<b>Redemptions (Excl. Checks)</b>	(550,000.00)	(5,050,000.00)	<b>Monthly Distribution Yield</b>	5.00%
<b>Check Disbursements</b>	0.00	0.00		
<b>Closing Balance</b>	<b>223,666.65</b>	<b>223,666.65</b>		
<b>Cash Dividends and Income</b>	962.61	20,724.56		

## Purchasing Card Electronic Payment Summary Lake of the Woods School

**Statement Date: 04/27/2023**

**Payment Due: 05/07/2023**

<b><u>Description</u></b>	<b><u>UFARS Code</u></b>	<b><u>Amount</u></b>
Bus Travel	E-01-100-218-000-366-000	\$110.68
Fuel Transportation	E-01-005-760-720-442-000	\$197.34
AIPAC	E-01-100-203-320-430-000	\$2,558.07
Elementry Staff Development	E-01-100-640-316-366-000	\$272.22
District Staff Development	E-01-005-640-316-366-000	\$1,040.65
Track Travel	E-01-222-292-000-366-105	\$59.78
Community Ed Supply	E-04-005-505-321-401-000	\$69.95
Acheivement and Integration	E-01-100-203-313-366-000	\$71.82
Maintnenance R&M	E-01-005-810-000-401-000	\$96.89
School Board Subscription Zoom	E-01-005-010-000-305-000	\$160.21
ECFE Travel/Conference	E-04-005-580-325-366-000	\$289.11
IT Supply	E-01-005-108-000-401-000	\$220.02
Postage	E-01-005-105-000-329-000	\$42.72
Miscelaneous District	E-01-005-105-000-899-000	\$1,100.00
HS PBIS Student Activity	E-21-005-298-301-401-731	\$64.25
Baseball Supplies/Equipment	E-01-222--294-000-430-106	\$653.97
Elementry I.S	E-01-100-203-000-430-000	\$100.00
Special Ed Student Activity	E-21-005-298-301-401-714	\$178.19
Class of 2023 Student Activity	E-21-005-298-301-401-723	\$3,659.33
High School Curriculum	E-01-300-211-000-460-000	\$95.12
Track Supplies	E-01-222-292-000-430-105	\$135.00
Welding I.S.	E-01-300-399-000-430-000	\$707.68
High School Music Supply	E-01-222-298-000-430-116	\$19.90
<b>TOTAL</b>		<b>\$11,902.90</b>

Finance Payroll TimeOff Benefits Employee Management Personnel TimeTracker Actions Report Actions Window(4) Help

New Copy Insert Row Save Delete Row Sort Delete All Query Find/Retrieve Refresh Show/Hide In Tray Route Workflow Save To File Print Extract Print Screen Help

Create Edit Select Messages Output Help

### Voucher 06/07/2023 202312 - Edit Mode

**Voucher** Additional Information Payment Information

Batch:  Company: 0390 Voucher No: 72109 No Route ☒ Notes

Type: Invoice Status: Paid PO No:

Group: 1 Vendor: 4831 Invoice No: 5/7/23ST BMO Financial Group  
PO Box 187, Station F  
Toronto ON M4Y 2L5  
CAN

Terms: RECEIPT Inv Date: 05/31/2023 Due Date: 05/31/2023

Currency: USD Loc: L1 Remit To:

Comment: Card April Statement Paid in May

1099 Key:  Payment Type: Wire W9-Date: 00/00/0000

Separate Check? ☐ PO Comment:

PO Vendor:

Seq	Adj	Alloc	Multi	Sf	Description	Units	U Type	Rate	Discount %	Total Cost	Co	L	Fd	Org	Pro	Fin	C/S	Crs	Type	Location	Period	Tax	Tax Type	Tax Line	Pay D
1	No	No			American Indian Aid -	1.00		2,558.07	0.00%	2,558.07	0390	E	01	100	203	320	430	000	F	L1	202311	No		No	Yes
2	No	No			Fuel Pupil Transp	1.00		197.34	0.00%	197.34	0390	E	01	005	760	720	442	000	F	L1	202311	No		No	Yes
3	No	No			Travel, Conv, Conf-Die	1.00		1,040.65	0.00%	1,040.65	0390	E	01	005	640	316	366	000	F	L1	202311	No		No	Yes
4	No	No			Track Travel	1.00		59.78	0.00%	59.78	0390	E	01	222	292	000	366	105	F	L1	202311	No		No	Yes
5	No	No			General Supplies	1.00		69.95	0.00%	69.95	0390	E	04	005	505	321	401	000	F	L1	202311	No		No	Yes
6	No	No			Postage & Express	1.00		42.72	0.00%	42.72	0390	E	01	005	105	000	329	000	F	L1	202311	No		No	Yes
7	No	No			Miscellaneous	1.00		1,100.00	0.00%	1,100.00	0390	E	01	005	105	000	899	000	F	L1	202311	No		No	Yes
8	No	No			ECFE Travel and Conf	1.00		289.11	0.00%	289.11	0390	E	04	005	580	325	366	000	F	L1	202311	No		No	Yes
9	No	No			Travel, Conv, Conf-En	1.00		110.68	0.00%	110.68	0390	E	01	100	218	000	366	000	F	L1	202311	No		No	Yes
10	No	No			EL Staff Develop	1.00		272.22	0.00%	272.22	0390	E	01	100	640	316	366	000	F	L1	202311	No		No	Yes
11	No	No			Travel, Conv, Conf-A	1.00		71.82	0.00%	71.82	0390	E	01	100	203	313	366	000	F	L1	202311	No		No	Yes
12	No	No			General Supplies	1.00		96.89	0.00%	96.89	0390	E	01	005	810	000	401	000	F	L1	202311	No		No	Yes
13	No	No			Board Consulting Fee	1.00		160.21	0.00%	160.21	0390	E	01	005	010	000	305	000	F	L1	202311	No		No	Yes
14	No	No			General Supplies	1.00		220.02	0.00%	220.02	0390	E	01	005	108	000	401	000	F	L1	202311	No		No	Yes
15	No	No			General Supplies	1.00		64.25	0.00%	64.25	0390	E	21	005	298	301	401	731	F	L1	202311	No		No	Yes
16	No	No			Baseball Supplies	1.00		653.97	0.00%	653.97	0390	E	01	222	294	000	430	106	F	L1	202311	No		No	Yes
17	No	No			Instruct Supplies - Ele	1.00		100.00	0.00%	100.00	0390	E	01	100	203	000	430	000	F	L1	202311	No		No	Yes
18	No	No			Special Ed Fundraisin	1.00		178.19	0.00%	178.19	0390	E	21	005	298	301	401	714	F	L1	202311	No		No	Yes
19	No	No			Class of 2023	1.00		3,659.33	0.00%	3,659.33	0390	E	21	005	298	301	401	723	F	L1	202311	No		No	Yes
20	No	No			High School Capital Te	1.00		95.12	0.00%	95.12	0390	E	01	300	211	000	460	000	F	L1	202311	No		No	Yes
21	No	No			High School Capital Te	1.00		135.00	0.00%	135.00	0390	E	01	222	292	000	430	105	F	L1	202311	No		No	Yes
22	No	No			Instruct Supplies - We	1.00		707.68	0.00%	707.68	0390	E	01	300	399	000	430	000	F	L1	202311	No		No	Yes
23	No	No			Instrumental Music Su	1.00		19.90	0.00%	19.90	0390	E	01	222	298	000	430	116	F	L1	202311	No		No	Yes

11,902.90

Transfer Distribution Adjustments Account Analysis Copy

## Lake of the Woods Public Schools #390

## Student Activity Guideline

Period Ending May 31, 2023

Sequence: Group-Sub, Crs

										B23			% YTD			Remaining
L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	Description	Annual Budget	Period 202311	Year To Date	% YTD	Encumbrances	+ Enc	Balance
00									ASSETS							
B 21	101	000					100	00	Student Activity Cash	0.00	(10,258.77)	71,112.72	0%	0.00	0%	(71,112.72)
00									ASSETS	0.00	(10,258.77)	71,112.72	0%	0.00	0%	(71,112.72)
703									Girls Basketball							
B 21	401	703					400	703	Girls Basketball	0.00	0.00	(239.84)	0%	0.00	0%	239.84
E 21	005	298 301 401	703				401	703	Girls Basketball	0.00	0.00	239.84	0%	0.00	0%	(239.84)
703									Girls Basketball	0.00	0.00	0.00	0%	0.00	0%	0.00
704									Boys Basketball							
B 21	401	704					400	704	Boys Basketball	0.00	0.00	(211.60)	0%	0.00	0%	211.60
E 21	005	298 301 401	704				401	704	Boys Basketball	0.00	0.00	211.60	0%	0.00	0%	(211.60)
704									Boys Basketball	0.00	0.00	0.00	0%	0.00	0%	0.00
710									Choir							
B 21	401	710					400	710	Choir	0.00	0.00	(1,578.29)	0%	0.00	0%	1,578.29
E 21	005	298 301 401	710				401	710	Choir	1,578.00	0.00	1,578.29	100%	0.00	100%	(0.29)
710									Choir	1,578.00	0.00	0.00	0%	0.00	0%	1,578.00
711									Band							
B 21	401	711					400	711	Band	0.00	0.00	(8,327.50)	0%	0.00	0%	8,327.50
E 21	005	298 301 401	711				401	711	Band	0.00	0.00	8,327.50	0%	0.00	0%	(8,327.50)
711									Band	0.00	0.00	0.00	0%	0.00	0%	0.00
712									High School Yearbook							
B 21	401	712					400	712	High School Yearbook	0.00	0.00	(7,114.44)	0%	0.00	0%	7,114.44
E 21	005	298 301 401	712				401	712	High School Yearbook	6,800.00	0.00	4,753.71	70%	0.00	70%	2,046.29
R 21	005	298 301 099	712				401	712	High School Yearbook	(5,000.00)	0.00	(5,954.16)	119%	0.00	119%	954.16
712									High School Yearbook	1,800.00	0.00	(8,314.89)	(462%)	0.00	(462%)	10,114.89
713									Student Council							
B 21	401	713					400	713	Student Council	0.00	0.00	(2,727.77)	0%	0.00	0%	2,727.77
E 21	005	298 301 401	713				401	713	Student Council	2,000.00	0.00	1,826.94	91%	0.00	91%	173.06
R 21	005	298 301 099	713				401	713	Student Council	(900.00)	(10.30)	(997.22)	111%	0.00	111%	97.22
713									Student Council	1,100.00	(10.30)	(1,898.05)	(173%)	0.00	(173%)	2,998.05
714									Special Ed Fundraising							
B 21	401	714					400	714	Special Ed Fundraising	0.00	0.00	(2,317.39)	0%	0.00	0%	2,317.39
E 21	005	298 301 401	714				401	714	Special Ed Fundraising	2,317.00	178.19	178.19	8%	0.00	8%	2,138.81
R 21	005	298 301 099	714				401	714	Special Ed Fundraising	0.00	0.00	(467.00)	0%	0.00	0%	467.00
714									Special Ed Fundraising	2,317.00	178.19	(2,606.20)	(112%)	0.00	(112%)	4,923.20

**Lake of the Woods Public Schools #390**  
**Student Activity Guideline**  
**Period Ending May 31, 2023**

Sequence: Group-Sub, Crs

										B23			% YTD			Remaining
L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	Description	Annual Budget	Period 202311	Year To Date	% YTD	Encumbrances	+ Enc	Balance
715 Elementary Yearbook																
B	21	401	715				400	715	Elementary Yearbook	0.00	0.00	(2,648.84)	0%	0.00	0%	2,648.84
E	21	005	298	301	401	715	401	715	Elementary Yearbook	400.00	640.64	640.64	160%	0.00	160%	(240.64)
R	21	005	298	301	099	715	401	715	Elementary Yearbook	(1,500.00)	(320.00)	(680.00)	45%	0.00	45%	(820.00)
715 Elementary Yearbook										(1,100.00)	320.64	(2,688.20)	244%	0.00	244%	1,588.20
716 Elementary Fundraising																
B	21	401	716				400	716	Elementary Fundraising	0.00	0.00	(12,812.73)	0%	0.00	0%	12,812.73
E	21	005	298	301	401	716	401	716	Elementary Fundraising	3,000.00	219.89	9,584.12	319%	752.98	345%	(7,337.10)
R	21	005	298	301	099	716	401	716	Elementary Fundraising	(2,500.00)	0.00	(4,308.78)	172%	0.00	172%	1,808.78
716 Elementary Fundraising										500.00	219.89	(7,537.39)	(1507%)	752.98	(1357%)	7,284.41
717 Savings																
B	21	401	717				400	717	Spanish Club	0.00	0.00	(1,140.77)	0%	0.00	0%	1,140.77
E	21	005	298	301	401	717	401	717	Spanish Club	0.00	0.00	1,140.77	0%	0.00	0%	(1,140.77)
717 Savings										0.00	0.00	0.00	0%	0.00	0%	0.00
718 Spanish Club																
B	21	401	718				400	718	Savings	0.00	0.00	(94.63)	0%	0.00	0%	94.63
E	21	005	298	301	401	718	401	718	Savings	0.00	0.00	94.63	0%	0.00	0%	(94.63)
718 Spanish Club										0.00	0.00	0.00	0%	0.00	0%	0.00
721 Class of 2021																
B	21	401	721				400	721	Class of 2021	0.00	0.00	4,200.00	0%	0.00	0%	(4,200.00)
E	21	005	298	301	401	721	401	721	Class of 2021	0.00	0.00	(4,200.00)	0%	0.00	0%	4,200.00
721 Class of 2021										0.00	0.00	0.00	0%	0.00	0%	0.00
722 Class of 2022																
B	21	401	722				400	722	Class of 2022	0.00	0.00	(17,022.42)	0%	0.00	0%	17,022.42
E	21	005	298	301	401	722	401	722	Class of 2022	17,097.00	0.00	17,097.42	100%	0.00	100%	(0.42)
R	21	005	298	301	099	722	401	722	Class of 2022	0.00	0.00	(75.00)	0%	0.00	0%	75.00
722 Class of 2022										17,097.00	0.00	0.00	0%	0.00	0%	17,097.00
723 Class of 2023																
B	21	401	723				400	723	Class of 2023	0.00	0.00	(6,311.92)	0%	0.00	0%	6,311.92
E	21	005	298	301	401	723	401	723	Class of 2023	12,929.00	9,964.21	13,954.86	108%	0.00	108%	(1,025.86)
R	21	005	298	301	099	723	401	723	Class of 2023	0.00	0.00	(8,230.82)	0%	0.00	0%	8,230.82
723 Class of 2023										12,929.00	9,964.21	(587.88)	(5%)	0.00	(5%)	13,516.88
724 Class of 2024																
B	21	401	724				400	724	Class of 2024	0.00	0.00	(14,727.90)	0%	0.00	0%	14,727.90
R	21	005	298	301	099	724	401	724	Class of 2024	(970.00)	(7,482.00)	(8,455.00)	872%	0.00	872%	7,485.00

## Lake of the Woods Public Schools #390

## Student Activity Guideline

Period Ending May 31, 2023

Sequence: Group-Sub, Crs

										B23			% YTD			Remaining
L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	Description	Annual Budget	Period 202311	Year To Date	% YTD	Encumbrances	+ Enc	Balance
							724		Class of 2024							
E	21	005	298	301	401	724	401	724	Class of 2024	10,000.00	2,691.00	12,379.05	124%	0.00	124%	(2,379.05)
							724		Class of 2024	9,030.00	(4,791.00)	(10,803.85)	(120%)	0.00	(120%)	19,833.85
							725		Class of 2025							
B	21	401	725				400	725	Class of 2025	0.00	0.00	(7,233.62)	0%	0.00	0%	7,233.62
E	21	005	298	301	401	725	401	725	Class of 2025	3,500.00	0.00	6,535.50	187%	0.00	187%	(3,035.50)
R	21	005	298	301	099	725	401	725	Class of 2025	(4,000.00)	0.00	(9,924.00)	248%	0.00	248%	5,924.00
							725		Class of 2025	(500.00)	0.00	(10,622.12)	2124%	0.00	2124%	10,122.12
							726		Class of 2026							
B	21	401	726				400	726	Class of 2026	0.00	0.00	(5,039.81)	0%	0.00	0%	5,039.81
R	21	005	298	301	099	726	401	726	Class of 2026	(5,500.00)	0.00	(5,339.00)	97%	0.00	97%	(161.00)
E	21	005	298	301	401	726	401	726	Class of 2026	1,200.00	0.00	3,143.75	262%	0.00	262%	(1,943.75)
							726		Class of 2026	(4,300.00)	0.00	(7,235.06)	168%	0.00	168%	2,935.06
							727		Class of 2027							
B	21	401	727				400	727	Class of 2027	0.00	0.00	(2,758.85)	0%	0.00	0%	2,758.85
E	21	005	298	301	401	727	401	727	Class of 2027	1,200.00	0.00	1,054.60	88%	0.00	88%	145.40
R	21	005	298	301	099	727	401	727	Class of 2027	(650.00)	0.00	(620.79)	96%	0.00	96%	(29.21)
							727		Class of 2027	550.00	0.00	(2,325.04)	(423%)	0.00	(423%)	2,875.04
							729		Class of 2028							
B	21	401	729				400	729	Class of 2028	0.00	0.00	5,458.49	0%	0.00	0%	(5,458.49)
E	21	005	298	301	401	729	401	729	Class of 2028 Expense	1,200.00	4,239.00	4,239.00	353%	0.00	353%	(3,039.00)
R	21	005	298	301	099	729	401	729	Class of 2028 Revenue	(7,000.00)	0.00	(6,930.00)	99%	0.00	99%	(70.00)
							729		Class of 2028	(5,800.00)	4,239.00	2,767.49	(48%)	0.00	(48%)	(8,567.49)
							730		Class of 2029							
B	21	401	730				400	730	Class of 2029	0.00	0.00	(4,427.10)	0%	0.00	0%	4,427.10
R	21	005	298	301	099	730	401	730	Class of 2029	0.00	0.00	(640.00)	0%	0.00	0%	640.00
E	21	005	298	301	401	730	401	730	Class of 2029	4,000.00	0.00	1,602.00	40%	0.00	40%	2,398.00
							730		Class of 2029	4,000.00	0.00	(3,465.10)	(87%)	0.00	(87%)	7,465.10
							731		High School PBIS							
B	21	401	731				400	731	High School PBIS	0.00	0.00	(196.29)	0%	0.00	0%	196.29
E	21	005	298	301	401	731	401	731	High School PBIS	700.00	64.25	742.62	106%	0.00	106%	(42.62)
R	21	005	298	301	099	731	401	731	High School PBIS	(750.00)	(250.00)	(2,467.99)	329%	0.00	329%	1,717.99
							731		HS PBIS	(50.00)	(185.75)	(1,921.66)	3843%	0.00	3843%	1,871.66
							732		Backpack Program							
R	21	005	298	301	099	732	401	732	Backpack Program	(1,200.00)	0.00	(11,625.00)	969%	0.00	969%	10,425.00

**Lake of the Woods Public Schools #390**  
**Student Activity Guideline**  
**Period Ending May 31, 2023**

Sequence: Group-Sub, Crs

										B23					% YTD	Remaining
L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	Description	Annual Budget	Period 202311	Year To Date	% YTD	Encumbrances	+ Enc	Balance
732 Backpack Program																
E	21	005	298	301	401	732	401	732	Backpack Program	500.00	205.21	1,837.55	368%	28.89	373%	(1,366.44)
732 Backpack Program										(700.00)	205.21	(9,787.45)	1398%	28.89	1394%	9,058.56
733 Class of 2030																
E	21	005	298	301	401	733	401	733	Class of 2030	7,200.00	118.68	7,033.68	98%	0.00	98%	166.32
R	21	005	298	301	099	733	401	733	Class of 2030	(11,500.00)	0.00	(11,121.00)	97%	0.00	97%	(379.00)
733 Class of 2030										(4,300.00)	118.68	(4,087.32)	95%	0.00	95%	(212.68)
Report Totals:										34,151.00	(0.00)	0.00	0%	781.87	2%	33,369.13

## Lake of the Woods Public Schools #390

## Student Activity Transaction Report

6/7/2023

202311 through 202311

08:53:14

Sequence: Comp, L, Fd, Org, Pro, Fin, O/S, Crs

21dent Activity Fund

0390	B	21	101	000				Student Activity Cash		St Bal:	\$81,371.49	Activity:	(\$10,258.77)	Enc:	\$0.00	End Bal:	\$71,112.72
Type	Code	Period	Date	St	Vendor / Cust / Desc			Detail Description		PO#	Inv Ref	PmtDt/DepCtl	Pmt Tp	Check#	Amount		
0390	B	21	206	000				Accounts Payable		St Bal:	\$0.00	Activity:	\$0.00	Enc:	\$0.00	End Bal:	\$0.00
Type	Code	Period	Date	St	Vendor / Cust / Desc			Detail Description		PO#	Inv Ref	PmtDt/DepCtl	Pmt Tp	Check#	Amount		
0390	E	21	005	298	301	401	714	Special Ed Fundraising		St Bal:	\$0.00	Activity:	\$178.19	Enc:	\$0.00	End Bal:	\$178.19
Type	Code	Period	Date	St	Vendor / Cust / Desc			Detail Description		PO#	Inv Ref	PmtDt/DepCtl	Pmt Tp	Check#	Amount		
VOU	72109	202311	05/31/23		1	4831 BMO Financial Group			Special Ed Fundraising		5/7/23ST	05/31/23	WX		0		178.19
Total Voucher Activity:																	\$178.19
0390	E	21	005	298	301	401	715	Elementary Yearbook		St Bal:	\$0.00	Activity:	\$640.64	Enc:	\$0.00	End Bal:	\$640.64
Type	Code	Period	Date	St	Vendor / Cust / Desc			Detail Description		PO#	Inv Ref	PmtDt/DepCtl	Pmt Tp	Check#	Amount		
VOU	71869	202311	05/05/23		1	5350 Taylor Mollberg			Elementary Yearbook Refund		01	05/05/23	CH	9475331	15.00		
VOU	71954	202311	05/15/23		1	4847 Josten's			Elem. Yearbook		1329424	05/15/23	CH	9475379	625.64		
Total Voucher Activity:																	\$640.64
0390	E	21	005	298	301	401	716	Elementary Fundraising		St Bal:	\$9,364.23	Activity:	\$219.89	Enc:	\$194.90	End Bal:	\$9,584.12
Type	Code	Period	Date	St	Vendor / Cust / Desc			Detail Description		PO#	Inv Ref	PmtDt/DepCtl	Pmt Tp	Check#	Amount		
VOU	71942	202311	05/15/23		1	5353 Kenny Lanes			Gift Card Purchase		01	05/15/23	CH	9475364	150.00		
VOU	71985	202311	05/22/23		1	2899 AMAZON CAPITAL SERVICES			B097MWKRMS 48 Pack 16 Colors	8950	1jdg-jhgp-hgkrr	05/22/23	CH	9475397	63.90		
VOU	71985	202311	05/22/23		1	2899 AMAZON CAPITAL SERVICES			Amazon Shipping Charge	8950	1jdg-jhgp-hgkrr	05/22/23	CH	9475397	5.99		
Total Voucher Activity:																	\$219.89

# Lake of the Woods Public Schools #390

## Student Activity Transaction Report

### 202311 through 202311

Sequence: Comp, L, Fd, Org, Pro, Fin, O/S, Crs

21dent Activity Fund

0390	E	21	005	298	301	401	723	Class of 2023	St Bal:	\$3,990.65	Activity:	\$9,964.21	Enc:	\$0.00	End Bal:	\$13,954.86	
Type	Code	Period	Date	St	Vendor / Cust / Desc				Detail Description		PO#	Inv Ref	PmtDt/DepCtl	Pmt Tp	Check#	Amount	
VOU	71879	202311	05/08/23		1	3811 Triple A Boosters				Senior Class Banners			05/08/2023	05/08/23	CH	9475344	3,173.38
VOU	71880	202311	05/08/23		1	3874 JP Sweet				Dj for winter dance			05/08/2023	05/08/23	CH	9475338	50.00
VOU	71957	202311	05/16/23		1	09533 Border Bank				Senior Class Cash Money			05/16/2023	05/16/23	CH	9475381	2,700.00
VOU	72054	202311	05/30/23		1	5355 Bloomin' Creations				White Roses			01	05/30/23	CH	9475451	84.50
VOU	72054	202311	05/30/23		1	5355 Bloomin' Creations				White Rose Bouts			01	05/30/23	CH	9475451	162.00
VOU	72054	202311	05/30/23		1	5355 Bloomin' Creations				3 Planters for stage			01	05/30/23	CH	9475451	135.00
VOU	72109	202311	05/31/23		1	4831 BMO Financial Group				Class of 2023			5/7/23ST	05/31/23	WX	0	3,659.33
Total Voucher Activity:																\$9,964.21	
0390	E	21	005	298	301	401	724	Class of 2024	St Bal:	\$9,688.05	Activity:	\$2,691.00	Enc:	\$0.00	End Bal:	\$12,379.05	
Type	Code	Period	Date	St	Vendor / Cust / Desc				Detail Description		PO#	Inv Ref	PmtDt/DepCtl	Pmt Tp	Check#	Amount	
JE	8960	202311	05/30/23			4 Correct Fundraiser Error										2,691.00	
Total JE Activity:																\$2,691.00	
0390	E	21	005	298	301	401	729	Class of 2028 Expense	St Bal:	\$0.00	Activity:	\$4,239.00	Enc:	\$0.00	End Bal:	\$4,239.00	
Type	Code	Period	Date	St	Vendor / Cust / Desc				Detail Description		PO#	Inv Ref	PmtDt/DepCtl	Pmt Tp	Check#	Amount	
JE	8960	202311	05/30/23			3 Correct Fundraiser Error										(2,691.00)	
JE	8960	202311	05/30/23			1 Correct Fundraiser Error										6,930.00	
Total JE Activity:																\$4,239.00	
0390	E	21	005	298	301	401	731	High School PBIS	St Bal:	\$678.37	Activity:	\$64.25	Enc:	\$0.00	End Bal:	\$742.62	
Type	Code	Period	Date	St	Vendor / Cust / Desc				Detail Description		PO#	Inv Ref	PmtDt/DepCtl	Pmt Tp	Check#	Amount	
VOU	72109	202311	05/31/23		1	4831 BMO Financial Group				General Supplies			5/7/23ST	05/31/23	WX	0	64.25
Total Voucher Activity:																\$64.25	
0390	E	21	005	298	301	401	732	Backpack Program	St Bal:	\$1,632.34	Activity:	\$205.21	Enc:	\$0.00	End Bal:	\$1,837.55	
Type	Code	Period	Date	St	Vendor / Cust / Desc				Detail Description		PO#	Inv Ref	PmtDt/DepCtl	Pmt Tp	Check#	Amount	
VOU	71952	202311	05/15/23		1	4954 North Country Food Bank, Inc.				Backpack Program			54431-1	05/15/23	CH	9475380	205.21
Total Voucher Activity:																\$205.21	

# Lake of the Woods Public Schools #390

## Student Activity Transaction Report

### 202311 through 202311

Sequence: Comp, L, Fd, Org, Pro, Fin, O/S, Crs

21dent Activity Fund

0390	E	21	005	298	301	401	733	Class of 2030	St Bal:	\$6,915.00	Activity:	\$118.68	Enc:	\$0.00	End Bal:	\$7,033.68
Type	Code	Period	Date	St	Vendor / Cust / Desc				Detail Description		PO#	Inv Ref	PmtDt/DepCtl	Pmt Tp	Check#	Amount
VOU	72013	202311	05/25/23		1	2315 Lake of the Woods Foods			Class of 2030			4/30/2023	05/25/23	CH	9475427	118.68
Total Voucher Activity:																\$118.68
0390	R	21	005	298	301	099	713	Student Council	St Bal:	(\$986.92)	Activity:	(\$10.30)	Enc:	\$0.00	End Bal:	(\$997.22)
Type	Code	Period	Date	St	Vendor / Cust / Desc				Detail Description		PO#	Inv Ref	PmtDt/DepCtl	Pmt Tp	Check#	Amount
RCT	25985	202311	05/16/23		1	1057 Student Activity			Student Council				6205	CH	053459	(10.30)
Total Receipt Activity:																(\$10.30)
0390	R	21	005	298	301	099	715	Elementary Yearbook	St Bal:	(\$360.00)	Activity:	(\$320.00)	Enc:	\$0.00	End Bal:	(\$680.00)
Type	Code	Period	Date	St	Vendor / Cust / Desc				Detail Description		PO#	Inv Ref	PmtDt/DepCtl	Pmt Tp	Check#	Amount
RCT	25952	202311	05/09/23		1	1057 Student Activity			Elementary Yearbook				6195	CH	053455	(320.00)
Total Receipt Activity:																(\$320.00)
0390	R	21	005	298	301	099	724	Class of 2024	St Bal:	(\$973.00)	Activity:	(\$7,482.00)	Enc:	\$0.00	End Bal:	(\$8,455.00)
Type	Code	Period	Date	St	Vendor / Cust / Desc				Detail Description		PO#	Inv Ref	PmtDt/DepCtl	Pmt Tp	Check#	Amount
JE	8960	202311	05/30/23			2 Correct Fundraiser Error										(6,930.00)
Total JE Activity:																(\$6,930.00)
RCT	25954	202311	05/11/23		1	1057 Student Activity			Class of 2024				6196	CH	053457	(552.00)
Total Receipt Activity:																(\$552.00)
0390	R	21	005	298	301	099	731	High School PBIS	St Bal:	(\$2,217.99)	Activity:	(\$250.00)	Enc:	\$0.00	End Bal:	(\$2,467.99)
Type	Code	Period	Date	St	Vendor / Cust / Desc				Detail Description		PO#	Inv Ref	PmtDt/DepCtl	Pmt Tp	Check#	Amount
RCT	25971	202311	05/25/23		1	1057 Student Activity			High School PBIS				6200	CH	053476	(50.00)
RCT	25979	202311	05/16/23		1	C1 Misc			High School PBIS				6205	CH	053460	(200.00)
Total Receipt Activity:																(\$250.00)
21dent Activity Fund										\$109,102.22		(\$0.00)		\$194.90		\$109,102.22
Report Total Balance:										\$109,102.22		(\$0.00)		\$194.90		\$109,102.22

# Lake of the Woods Public Schools #390

## Wire Payment Register

Bank	Batch	Pmt No	Check No	Pay Type	Grp Code	Rcd	Vendor	Tax Class	Pay/Void				Amount
									Print	Recon	Void	Date	
BOR		47980		Wire	1	09541	PERA		No	Yes	No	05/16/2023	9,233.89
BOR		47981		Wire	1	3198	Educators Benefit Consultants,		No	Yes	No	05/16/2023	7,712.57
BOR		47982		Wire	1	3475	Teacher Retirement Association		No	Yes	No	05/16/2023	20,229.38
BOR		47983		Wire	1	3503	USA TAX		No	Yes	No	05/16/2023	40,499.01
BOR		47984		Wire	1	3504	MN TAX		No	Yes	No	05/16/2023	6,720.53
BOR		47985		Wire	1	5276	WEX FSA/DEP Reimb. or Fees		No	Yes	No	05/16/2023	60.50
BOR		47986		Wire	2	5259	Wex HSA		No	Yes	No	05/16/2023	1,949.06
BOR		47987		Wire	1	09541	PERA		No	No	No	05/31/2023	9,885.39
BOR		47988		Wire	1	3198	Educators Benefit Consultants,		No	No	No	05/31/2023	7,712.57
BOR		47989		Wire	1	3475	Teacher Retirement Association		No	Yes	No	05/31/2023	19,065.70
BOR		47990		Wire	1	3503	USA TAX		No	Yes	No	05/31/2023	40,087.69
BOR		47991		Wire	1	3504	MN TAX		No	No	No	05/31/2023	6,639.95
BOR		47992		Wire	2	5259	Wex HSA		No	No	No	05/31/2023	1,949.06
BOR		47993		Wire	1	1769	AFLAC		No	No	No	05/31/2023	265.35
BOR		47996		Wire	1	5222	Medica-North Risk		No	No	No	05/31/2023	70,108.15
BOR		47997		Wire	1	5116	VSP Insurance CO		No	Yes	No	05/31/2023	217.47
BOR		47998		Wire	1	09533	Border Bank		No	Yes	No	05/31/2023	30.00
BOR		47999		Wire	1	1150	Pitney Bowes Postage		No	Yes	No	05/31/2023	456.45
BOR		48018		Wire	1	4325	rSchool Today		No	Yes	No	05/31/2023	1,578.35
BOR		48019		Wire	1	4676	Payline Data		No	Yes	No	05/31/2023	35.67
BOR		48020		Wire	1	4831	BMO Financial Group		No	Yes	No	05/31/2023	11,902.90
BOR		48021		Wire	1	5276	WEX FSA/DEP Reimb. or Fees		No	Yes	No	05/31/2023	298.76
BOR		48022		Wire	1	5090	Delta Dental of Minnesota		No	Yes	No	05/31/2023	3,058.95
BOR		48023		Wire	1	5276	WEX FSA/DEP Reimb. or Fees		No	Yes	No	05/31/2023	987.93
BOR		48026		Wire	1	4325	rSchool Today		No	Yes	No	05/31/2023	199.78

Bank Total: \$260,885.06

Report Total: \$260,885.06

May 24th, 2023

To Whom It May Concern,

As of May 31st, 2023, I, Kali Neu, resign as a paraprofessional at Lake of the Woods School.

Thank you,

A handwritten signature in black ink, appearing to be 'Kali Neu', with a stylized, cursive-like script.

Kali Neu

5-23-23

As of May 26<sup>th</sup> 2023 I am  
resigning from my job in  
the part time Kitchen position.  
I would like to continue as  
a occasional substitute.

Barb Castle

5-23-23



# Lake of the Woods School School Board Meeting Agenda Information

## School Board Agenda

### Date:

June 26, 2023

\*\*\*\*\*

### Agenda Item Number:

Item 7.d.

\*\*\*\*\*

### Agenda Item:

Approval of the MSHSL Resolution for Membership for the 2023/24 school year.

\*\*\*\*\*

### Requested Action:

Consider approving the MSHSL Resolution for Membership.

\*\*\*\*\*

### Background Information:

The Resolution for Membership is an annual resolution adopted by MSHSL member schools to renew their membership with the Minnesota State High School League. Each school's governing board agrees to adopt the Constitution, Bylaws, Policies and Regulations of the League and all amendments as the minimum standards governing participation in said League-sponsored activities and athletics. This should be done at the June or July school board meeting prior to the start of the upcoming school year. Each member schools Superintendent/Head of School and their Board Clerk must sign the Resolution for Membership Form to renew their membership for the upcoming school year. This process should be completed by **July 31, 2023**.

**New for the 2023-2024** school year the process for signing the Resolution for Membership will be done electronically through DocuSign. Please follow the steps below to complete the 2023-2024 Resolution for Membership for your school(s). **Note that neither the Superintendent/Head of School nor the Board Clerk needs a DocuSign account to complete this process.**

[Detailed instructions and screenshots are available here.](https://www.mshsl.org/sites/default/files/2023-05/Resolution%20for%20Membership%20Instructions.pdf)

(<https://www.mshsl.org/sites/default/files/2023-05/Resolution%20for%20Membership%20Instructions.pdf>)

**The Superintendent/Head of School will receive an email from Amanda Johnson via DocuSign approximately one hour following this email with the first step below.**

The Resolution for Membership is complete when it has been electronically signed through DocuSign by both the Superintendent/Head of School and the designated Board Clerk.

\*\*\*\*\*

### Attachments:

N/A

\*\*\*\*\*

### Fiscal Impact:

None

\*\*\*\*\*

### Recommendation(s):

Approval of the MSHSL Resolution for Membership for the 2023/24 school year.

\*\*\*\*\*

### School Board Action:

# Daycare Lease Agreement

THIS AGREEMENT, made on June 26, 2023 by and between Independent School District #390, hereinafter called the "LESSOR", and Lucy Solar and McKenzie LaBore, hereinafter called the "TENANT".

## IT IS MUTUALLY AGREED AS FOLLOWS:

1. That the said LESSOR, in consideration of this lease agreement, hereinafter mentioned, do hereby lease and let the said TENANT use for day care practices and services. The room that is leased is described as room A134, located at 236 15<sup>th</sup> Ave SW, Baudette, MN. 56623.
2. That the said TENANT shall pay the said LESSOR AS RENTAL, the sum of \$110.00 per month, said rent to be paid as per the terms of this lease. The rental space will include the area identified above. Tenants will also have access to common areas such as commons and restrooms. This lease covers the period of August 1, 2023 through June 30, 2024. All rental payments shall be paid by the 25<sup>th</sup> of the month to the LESSOR's business office located at 236 15<sup>th</sup> Ave SW, PO Box 310, Baudette, MN 56623.
3. That TENANT hereby agrees with the LESSOR that they will pay the rent herein at the times, in the amount and in the matter specified. Rental shall include heat, lights, internet access, building maintenance repair. That the LESSOR will bill the TENANT for any additional cleaning at the rate of \$25.00 per hour and that the TENANT shall pay the LESSOR for any intentional or excessive damage due to the negligence of any of its occupants.
4. Tenants electing to use laundry equipment will be charged an additional \$20.00 per month to cover energy usage, wear and tear on equipment, and soap that will be provided by the LESSOR.
  - ☐ Yes, I elect to use Lessor's laundry facilities
  - ☒ No, I will not be using the Lessor's laundry facilities
5. That the said TENANT FAIL TO MAKE MENTIONED PAYMENTS as herein specified, or to pay the rent when due or to fulfill any of the covenants herein contained, then and in that case it shall be lawful for the said LESSOR to re-enter and take possession of the said rented premises, and to hold and enjoy the same without such re-entering working of a forfeiture of the rents to be paid and the covenants to be performed by the TENANT for the full term of the lease.
6. TENANT shall be liable for, and TENANT agree to indemnify LESSOR, hold LESSOR harmless and defend LESSOR from, any damage to property or injury to persons due to any act of negligence of TENANT, its agents, employees, contractors, invitees or anyone acting under TENANT's direction or control, arising out of the use of or presence on the Premises. Any defense provided by the TENANT on behalf of LESSOR pursuant to this paragraph shall be made using attorneys and other professionals selected by the LESSOR in its sole discretion.

7. TENANT may use the said Premises for and in connection with the operations of child care services and for no other purpose without the prior written consent of LESSOR. TENANT agrees that it will keep the Premises in good condition, reasonable wear and tear expected, and will do nothing at the Premises that will increase the rate of insurance or overload the floors or permit any use that will amount to or create a nuisance.
8. The TENANT agrees to be closed on those days when custodial services are not available on the following holidays: Independence Day, Labor Day, Thanksgiving Day, Day after Thanksgiving, Christmas Eve Day, Christmas Day, New Year's Day, Presidents Day, Good Friday, Easter Monday, Memorial Day and Juneteenth.
9. Excluding late starts and early-release days, the TENANT agrees to follow the school closure policy and will be closed on those days that the school is closed due to inclement weather, emergency situations, or other extenuating circumstances.
10. The TENANT will not sublet or assign this lease or any part thereof, without the written consent of the LESSOR.
11. TENANT will provide written proof of insurance with the LESSOR being listed as an "Additional Insured" on a "Primary Non-Contributory Basis" under the TENANT's General Liability insurance policy and a certificate of insurance document will be provided to the district with the holder on the certificate of insurance being: Lake of the Woods ISD 390, PO Box 310, Baudette, MN 56623.
12. That, notwithstanding anything herein which may appear to the contrary, TENANT may terminate this lease and vacate the Premises by giving the LESSOR 30 days prior written notice of the TENANT's intention to vacate Premises and terminate lease; and likewise, the LESSOR may terminate this lease and remove TENANT from the Premises by giving TENANT 30 days written notice of LESSOR's intent to terminate lease and remove TENANT from Premises.
13. This Agreement shall continue on a year to year basis after the initial term until terminated by either party.

IN TESTIMONY WHEREOF, both parties have hereto set their hands and seals as of the day and year acknowledged.

LESSOR

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

TENANTS

Suey Solar  
Signature

10-8-23  
Date

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

# Daycare Lease Agreement

THIS AGREEMENT, made on June 26, 2023 by and between Independent School District #390, hereinafter called the "LESSOR", and Kali Neu, hereinafter called the "TENANT".

## IT IS MUTUALLY AGREED AS FOLLOWS:

1. That the said LESSOR, in consideration of this lease agreement, hereinafter mentioned, do hereby lease and let the said TENANT use for day care practices and services. The room that is leased is described as room F135, located at 236 15<sup>th</sup> Ave SW, Baudette, MN. 56623.
2. That the said TENANT shall pay the said LESSOR AS RENTAL, the sum of \$110.00 per month, said rent to be paid as per the terms of this lease. The rental space will include the area identified above. Tenants will also have access to common areas such as commons and restrooms. This lease covers the period of September 1, 2023 through June 30, 2024. All rental payments shall be paid by the 25<sup>th</sup> of the month to the LESSOR's business office located at 236 15<sup>th</sup> Ave SW, PO Box 310, Baudette, MN 56623.
3. That TENANT hereby agrees with the LESSOR that they will pay the rent herein at the times, in the amount and in the matter specified. Rental shall include heat, lights, internet access, building maintenance repair. That the LESSOR will bill the TENANT for any additional cleaning at the rate of \$25.00 per hour and that the TENANT shall pay the LESSOR for any intentional or excessive damage due to the negligence of any of its occupants.
4. Tenants electing to use laundry equipment will be charged an additional \$20.00 per month to cover energy usage, wear and tear on equipment, and soap that will be provided by the LESSOR.
  - ☐ Yes, I elect to use Lessor's laundry facilities
  - ☐ No, I will not be using the Lessor's laundry facilities
5. That the said TENANT FAIL TO MAKE MENTIONED PAYMENTS as herein specified, or to pay the rent when due or to fulfill any of the covenants herein contained, then and in that case it shall be lawful for the said LESSOR to re-enter and take possession of the said rented premises, and to hold and enjoy the same without such re-entering working of a forfeiture of the rents to be paid and the covenants to be performed by the TENANT for the full term of the lease.
6. TENANT shall be liable for, and TENANT agree to indemnify LESSOR, hold LESSOR harmless and defend LESSOR from, any damage to property or injury to persons due to any act of negligence of TENANT, its agents, employees, contractors, invitees or anyone acting under TENANT's direction or control, arising out of the use of or presence on the Premises. Any defense provided by the TENANT on behalf of LESSOR pursuant to this paragraph shall be made using attorneys and other professionals selected by the LESSOR in its sole discretion.

7. TENANT may use the said Premises for and in connection with the operations of child care services and for no other purpose without the prior written consent of LESSOR. TENANT agrees that it will keep the Premises in good condition, reasonable wear and tear expected, and will do nothing at the Premises that will increase the rate of insurance or overload the floors or permit any use that will amount to or create a nuisance.
8. The TENANT agrees to be closed on those days when custodial services are not available on the following holidays: Independence Day, Labor Day, Thanksgiving Day, Day after Thanksgiving, Christmas Eve Day, Christmas Day, New Year's Day, Presidents Day, Good Friday, Easter Monday, Memorial Day and Juneteenth.
9. Excluding late starts and early-release days, the TENANT agrees to follow the school closure policy and will be closed on those days that the school is closed due to inclement weather, emergency situations, or other extenuating circumstances.
10. The TENANT will not sublet or assign this lease or any part thereof, without the written consent of the LESSOR.
11. TENANT will provide written proof of insurance with the LESSOR being listed as an "Additional Insured" on a "Primary Non-Contributory Basis" under the TENANT's General Liability insurance policy and a certificate of insurance document will be provided to the district with the holder on the certificate of insurance being: Lake of the Woods ISD 390, PO Box 310, Baudette, MN 56623.
12. That, notwithstanding anything herein which may appear to the contrary, TENANT may terminate this lease and vacate the Premises by giving the LESSOR 30 days prior written notice of the TENANT's intention to vacate Premises and terminate lease; and likewise, the LESSOR may terminate this lease and remove TENANT from the Premises by giving TENANT 30 days written notice of LESSOR's intent to terminate lease and remove TENANT from Premises.
13. This Agreement shall continue on a year to year basis after the initial term until terminated by either party.

IN TESTIMONY WHEREOF, both parties have hereto set their hands and seals as of the day and year acknowledged.

LESSOR

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

TENANTS

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

## Daycare Lease Agreement

THIS AGREEMENT, made on June 26, 2023 by and between Independent School District #390, hereinafter called the "LESSOR", and Jenica Mercil, hereinafter called the "TENANT".

### IT IS MUTUALLY AGREED AS FOLLOWS:

1. That the said LESSOR, in consideration of this lease agreement, hereinafter mentioned, do hereby lease and let the said TENANT use for day care practices and services. The room that is leased is described as room F136, located at 236 15<sup>th</sup> Ave SW, Baudette, MN. 56623.
2. That the said TENANT shall pay the said LESSOR AS RENTAL, the sum of \$110.00 per month, said rent to be paid as per the terms of this lease. The rental space will include the area identified above. Tenants will also have access to common areas such as commons and restrooms. This lease covers the period of July 1, 2023 through June 30, 2024. All rental payments shall be paid by the 25<sup>th</sup> of the month to the LESSOR's business office located at 236 15<sup>th</sup> Ave SW, PO Box 310, Baudette, MN 56623.
3. That TENANT hereby agrees with the LESSOR that they will pay the rent herein at the times, in the amount and in the matter specified. Rental shall include heat, lights, internet access, building maintenance repair. That the LESSOR will bill the TENANT for any additional cleaning at the rate of \$25.00 per hour and that the TENANT shall pay the LESSOR for any intentional or excessive damage due to the negligence of any of its occupants.
4. Tenants electing to use laundry equipment will be charged an additional \$20.00 per month to cover energy usage, wear and tear on equipment, and soap that will be provided by the LESSOR.  

☐ Yes, I elect to use Lessor's laundry facilities  
☒ No, I will not be using the Lessor's laundry facilities
5. That the said TENANT FAIL TO MAKE MENTIONED PAYMENTS as herein specified, or to pay the rent when due or to fulfill any of the covenants herein contained, then and in that case it shall be lawful for the said LESSOR to re-enter and take possession of the said rented premises, and to hold and enjoy the same without such re-entering working of a forfeiture of the rents to be paid and the covenants to be performed by the TENANT for the full term of the lease.
6. TENANT shall be liable for, and TENANT agree to indemnify LESSOR, hold LESSOR harmless and defend LESSOR from, any damage to property or injury to persons due to any act of negligence of TENANT, its agents, employees, contractors, invitees or anyone acting under TENANT's direction or control, arising out of the use of or presence on the Premises. Any defense provided by the TENANT on behalf of LESSOR pursuant to this paragraph shall be made using attorneys and other professionals selected by the LESSOR in its sole discretion.

7. TENANT may use the said Premises for and in connection with the operations of child care services and for no other purpose without the prior written consent of LESSOR. TENANT agrees that it will keep the Premises in good condition, reasonable wear and tear expected, and will do nothing at the Premises that will increase the rate of insurance or overload the floors or permit any use that will amount to or create a nuisance.
8. The TENANT agrees to be closed on those days when custodial services are not available on the following holidays: Independence Day, Labor Day, Thanksgiving Day, Day after Thanksgiving, Christmas Eve Day, Christmas Day, New Year's Day, Presidents Day, Good Friday, Easter Monday, Memorial Day and Juneteenth.
9. Excluding late starts and early-release days, the TENANT agrees to follow the school closure policy and will be closed on those days that the school is closed due to inclement weather, emergency situations, or other extenuating circumstances.
10. The TENANT will not sublet or assign this lease or any part thereof, without the written consent of the LESSOR.
11. TENANT will provide written proof of insurance with the LESSOR being listed as an "Additional Insured" on a "Primary Non-Contributory Basis" under the TENANT's General Liability insurance policy and a certificate of insurance document will be provided to the district with the holder on the certificate of insurance being: Lake of the Woods ISD 390, PO Box 310, Baudette, MN 56623.
12. That, notwithstanding anything herein which may appear to the contrary, TENANT may terminate this lease and vacate the Premises by giving the LESSOR 30 days prior written notice of the TENANT's intention to vacate Premises and terminate lease; and likewise, the LESSOR may terminate this lease and remove TENANT from the Premises by giving TENANT 30 days written notice of LESSOR's intent to terminate lease and remove TENANT from Premises.
13. This Agreement shall continue on a year to year basis after the initial term until terminated by either party.

IN TESTIMONY WHEREOF, both parties have hereto set their hands and seals as of the day and year acknowledged.

LESSOR

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

TENANTS

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

## Daycare Lease Agreement

THIS AGREEMENT, made on June 26, 2023 by and between Independent School District #390, hereinafter called the "LESSOR", and Trina Walton, hereinafter called the "TENANT".

### IT IS MUTUALLY AGREED AS FOLLOWS:

1. That the said LESSOR, in consideration of this lease agreement, hereinafter mentioned, do hereby lease and let the said TENANT use for day care practices and services. The room that is leased is described as room A135, located at 236 15<sup>th</sup> Ave SW, Baudette, MN. 56623.
2. That the said TENANT shall pay the said LESSOR AS RENTAL, the sum of \$110.00 per month, said rent to be paid as per the terms of this lease. The rental space will include the area identified above. Tenants will also have access to common areas such as commons and restrooms. This lease covers the period of July 1, 2023 through June 30, 2024. All rental payments shall be paid by the 25<sup>th</sup> of the month to the LESSOR's business office located at 236 15<sup>th</sup> Ave SW, PO Box 310, Baudette, MN 56623.
3. That TENANT hereby agrees with the LESSOR that they will pay the rent herein at the times, in the amount and in the matter specified. Rental shall include heat, lights, internet access, building maintenance repair. That the LESSOR will bill the TENANT for any additional cleaning at the rate of \$25.00 per hour and that the TENANT shall pay the LESSOR for any intentional or excessive damage due to the negligence of any of its occupants.
4. Tenants electing to use laundry equipment will be charged an additional \$20.00 per month to cover energy usage, wear and tear on equipment, and soap that will be provided by the LESSOR.  

☐ Yes, I elect to use Lessor's laundry facilities  
☒ No, I will not be using the Lessor's laundry facilities
5. That the said TENANT FAIL TO MAKE MENTIONED PAYMENTS as herein specified, or to pay the rent when due or to fulfill any of the covenants herein contained, then and in that case it shall be lawful for the said LESSOR to re-enter and take possession of the said rented premises, and to hold and enjoy the same without such re-entering working of a forfeiture of the rents to be paid and the covenants to be performed by the TENANT for the full term of the lease.
6. TENANT shall be liable for, and TENANT agree to indemnify LESSOR, hold LESSOR harmless and defend LESSOR from, any damage to property or injury to persons due to any act of negligence of TENANT, its agents, employees, contractors, invitees or anyone acting under TENANT's direction or control, arising out of the use of or presence on the Premises. Any defense provided by the TENANT on behalf of LESSOR pursuant to this paragraph shall be made using attorneys and other professionals selected by the LESSOR in its sole discretion.

7. TENANT may use the said Premises for and in connection with the operations of child care services and for no other purpose without the prior written consent of LESSOR. TENANT agrees that it will keep the Premises in good condition, reasonable wear and tear expected, and will do nothing at the Premises that will increase the rate of insurance or overload the floors or permit any use that will amount to or create a nuisance.
8. The TENANT agrees to be closed on those days when custodial services are not available on the following holidays: Independence Day, Labor Day, Thanksgiving Day, Day after Thanksgiving, Christmas Eve Day, Christmas Day, New Year's Day, Presidents Day, Good Friday, Easter Monday, Memorial Day and Juneteenth.
9. Excluding late starts and early-release days, the TENANT agrees to follow the school closure policy and will be closed on those days that the school is closed due to inclement weather, emergency situations, or other extenuating circumstances.
10. The TENANT will not sublet or assign this lease or any part thereof, without the written consent of the LESSOR.
11. TENANT will provide written proof of insurance with the LESSOR being listed as an "Additional Insured" on a "Primary Non-Contributory Basis" under the TENANT's General Liability insurance policy and a certificate of insurance document will be provided to the district with the holder on the certificate of insurance being: Lake of the Woods ISD 390, PO Box 310, Baudette, MN 56623.
12. That, notwithstanding anything herein which may appear to the contrary, TENANT may terminate this lease and vacate the Premises by giving the LESSOR 30 days prior written notice of the TENANT's intention to vacate Premises and terminate lease; and likewise, the LESSOR may terminate this lease and remove TENANT from the Premises by giving TENANT 30 days written notice of LESSOR's intent to terminate lease and remove TENANT from Premises.
13. This Agreement shall continue on a year to year basis after the initial term until terminated by either party.

IN TESTIMONY WHEREOF, both parties have hereto set their hands and seals as of the day and year acknowledged.

LESSOR

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

TENANTS

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date



**LAKE OF THE WOODS**  
*School*

CASS CLAY CREAMERY  
200 20<sup>TH</sup> STREET NORTH  
FARGO NORTH DAKOTA  
58102

*ARLEN FRANKLIN*  
*Director of Sales*

Lake of the Woods School District #390  
PO Box 310  
Baudette, MN. 56623  
Phone: 218-634-2735 Fax 218-634-2467

**REQUEST FOR BIDS**  
BIDS ACCEPTED UNTIL 4pm MAY 19TH  
2023

**BID OPENING: May 22<sup>ND</sup> 2023**  
**9:00 AM - DISTRICT OFFICE**

40¢

½ Pint Lactose Free Milk	..... <i>.87</i> .....	<i>Esc</i>
½ Pint Skim Milk	..... <i>.351</i> .....	<i>Esc</i>
½ Pint Chocolate Skim	..... <i>.34</i> .....	<i>Esc</i>
½ Pint 1% milk	..... <i>.353</i> .....	<i>Esc</i>

*No Credit / No Returns*  
*Damaged only at time of delivery*

Please mark envelope – Milk Bid

**WWW.LAKEOFTHEWOODSSCHOOL.ORG**

Lake of the Woods School ISD #390 • 236 15th Ave SW • P.O. Box 310 • Baudette, MN 56623  
218.634.2510 (Phone) • 218. 634.2467 (Fax)



**MINNESOTA  
May 2023  
ESCALATOR CLAUSE**

It is hereby understood that the prices quoted are based on the USDA Class I prices listed below under the terms of the Federal Milk Market Order #30.

**Class I Skim**

10.47 CWT.

**Class I Butterfat**

2.7059 LB.

**ESCALATOR CLAUSE**

If the Class I Skim price per hundredweight is increased or decreased, for each \$0.10 per hundredweight increase or decrease, the quotation on:

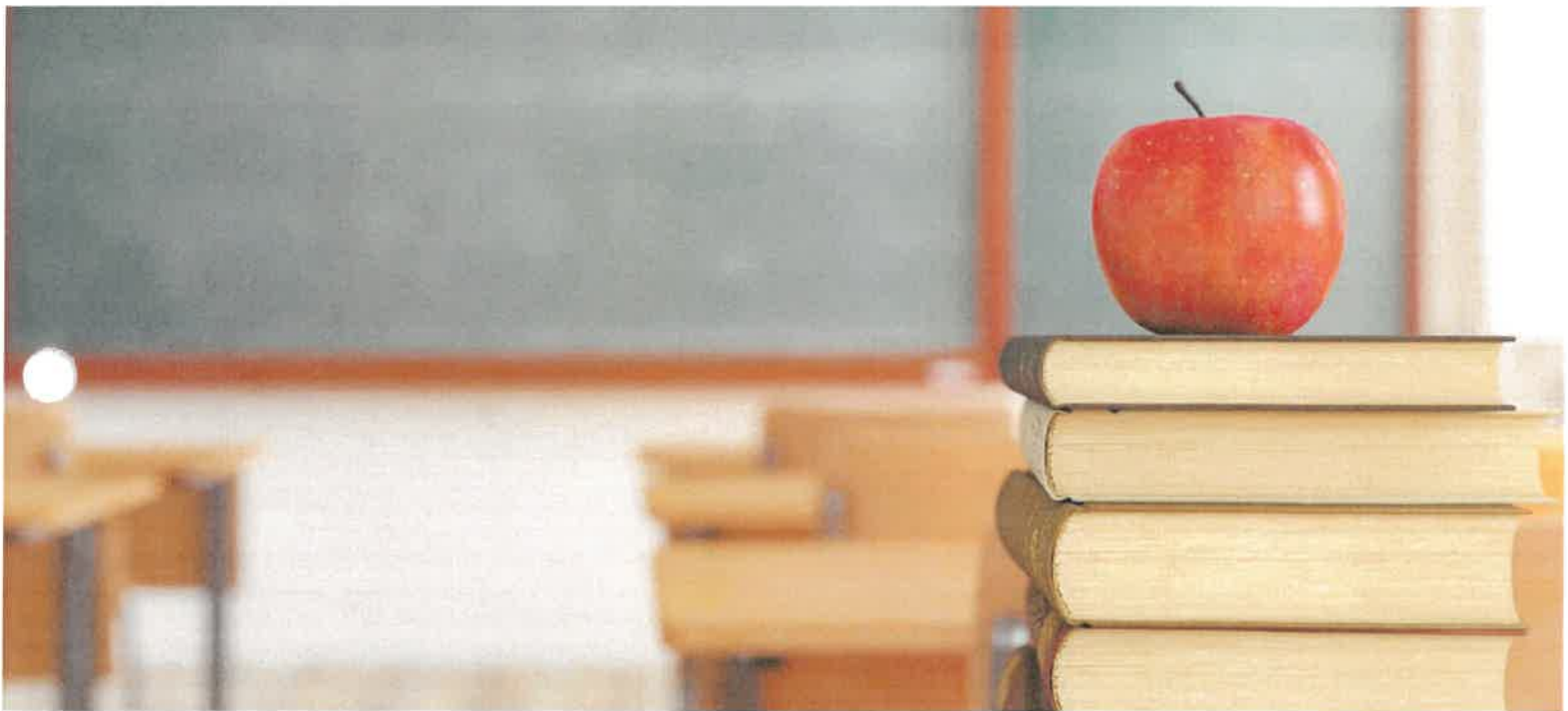
Half-pint fluid milk will decrease or increase      \$.00054 per ½ pint

If the Class I Butterfat price per pound is increased or decreased, for each \$ 0.01 increase or decrease, the quotation on a half-pint will follow this formula:

Whole Milk	\$ 0.00017750 per 1/2 pint
2% Milk	\$ 0.00010750 per 1/2 pint
1% Milk	\$ 0.00005375 per 1/2 pint
Skim Milk	\$ 0.00001000 per 1/2 pint



## Insurance & Risk Management Proposal for Lake of the Woods ISD #390



**EFFECTIVE DATE: 7/1/23**

**PRESENTED BY: Casey Holland | Schools and Universities Division**

### OUR MISSION

To always act in our client's best interest while providing insurance and risk management products and services with professionalism, honesty, integrity, and enthusiasm.

THIS DOCUMENT SUMMARIZES THE PROPOSAL FOR YOUR INSURANCE. THIS IS NOT A CONTRACT. THE TERMS OF THE POLICY FORMS WILL CONTROL THE INSURANCE CONTRACT WITHOUT REGARD TO ANY STATEMENT MADE IN THIS PROPOSAL.

## MEET YOUR TEAM



### Casey Holland

CSRM, AINS, CIC  
Sr. Insurance & Risk Advisor

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📞 701.787.3237



### Tim Skarperud

AINS  
Sr. Insurance & Risk Advisor

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Account Executive

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### Nicola Sporbert

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Sr. Claims Consultant

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Claims Representative

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Sr. Loss Control Specialist

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### Sarah Atkinson

JD, CPCU, ARe, CRIS  
Contracts Specialist

✉ SATkinson@vaaler.com  
📞 701.787.3219

## Education

Developing a+ solutions through collaboration and teamwork.

Today's educational institutions face a wide range of risks, from campus security and safety, to budget limitations, cyber risk, failure to educate and more. At Marsh McLennan Agency (MMA), we understand and appreciate the complexity of these risks. Our dedicated team of specialists partner with institutions to offer the insight and guidance necessary to develop smart and cost-effective insurance programs. Our carrier partnerships together with a national footprint, local and specialized knowledge and expertise in the education industry, enables MMA to deliver solutions that bring exceptional value while also minimizing risk.

### Dedicated industry advice and knowledge

We provide advisory services, representing both public and private institutions, and have developed best-in-class solutions to satisfy the unique needs of our clients. Our extensive hands-on experience demonstrates our dedication to the education industry.

- MMA has 100+ education insurance specialists
- Nationally, MMA works with more than 1,850 education clients
- Our education clients range from 40 employees to 5,500 employees
- We collaborate with clients on the implementation, ongoing management, and risk analysis of their plans

### MMA by the numbers



**1,850+**

Total education clients



**40-5,500**

Range of employees of education clients



**100+**

Total education insurance specialists

**We offer best-in-class solutions to satisfy the unique needs of education institutions including employee benefits, wellness consulting, safety, claims management, and more.**



### Learn more

Casey Holland

Senior Insurance & Risk Advisor  
Schools

O-701-787-3237

M-218-791-4099

[CHolland@vaaler.com](mailto:CHolland@vaaler.com)

## Services available to you

All of our practices are staffed by highly qualified consultants to ensure you receive the highest level of advice and service possible. Our insurance professionals bring experience and capabilities in the following practice areas:



**Employee Health & Benefits:** We help you optimize your benefits investment by enabling you to attract and retain the best talent. We collaborate with you to design and implement a benefits program that accurately reflects your institution's culture and values.



**Business Insurance:** Our goal is to assist you in reducing business and operational exposures to losses or claims that may cause interruption in operations.



**Loss Control & Safety:** We go above and beyond assisting you to minimize accidents. We strive to help you develop safe, efficient work environments where you can maintain healthy and safe staff, students and visitors.



**Environmental:** MMA Environmental understands the emerging environmental, health and safety exposures threatening your sector. Our services help you protect your assets, fill insurance coverage gaps and protect you from subcontractor liability, and minimize the effects of pollution loss.



**Cyber Security:** Cyber security is becoming more prevalent in the education sector with distance learning and with alumni, employee and student data and payroll and benefits information being stored online. Our team of cyber liability specialists work with your team to assess potential risks, tailor an insurance program specific to education institutions and develop a recovery plan after an incident occurs.

## We place all primary coverages for education institutions

Our education practice has capabilities in: Property, Employee Health & Benefits, Equipment Breakdown, General Liability, Cyber, Sexual Misconduct, School Educators Legal Liability, Law Enforcement Liability, Innocent Party Defense, Non-Monetary Relief, Crime, Umbrella, Auto, Drones, Workers' Compensation and Violent Response.

## Ready to learn more?

Contact your local MMA representative or visit [MarshMMA.com](https://MarshMMA.com) to learn more.



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# Your future is limitless.<sup>SM</sup>

Business Insurance

Employee Health & Benefits

Private Client Services

Retirement Services

[MarshMMA.com](https://MarshMMA.com)

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# Advanced Protection Plan Coverage for Schools

The Advanced Protection Plan coverages are specifically designed to meet the needs of Minnesota schools. These coverages match up with the partner carriers in the MSBAIT program and ensure that schools are not paying for coverage they do not need or that is duplicated. Marsh McLennan Agency (MMA) understands the coverages you already have and can help you supplement where needed.

## Cyber/Data Breach

School Districts are the third most targeted entity for cyber/data breaches, due to the multiple protected records a district holds, such as protected health information (PHI), personally identifiable information (PII) and protected credit information (PCI). This policy meets statutory limits, matches with your package coverage available through MSBAIT, doesn't contain coverage for things schools don't need, like most policies do. It gives you the coverage you need without paying for more than you need.

## Tenants User Liability Program (TULIP)

Coverage for when school buildings are used for non-school purposes by an outside group such as: school reunions, PTO meetings, Scouts, youth athletics and family reunions and the group does not have its own coverage. A school district's policy will be required to pay in cases when the outside group does not have coverage or enough coverage. Depending on the loss, the district's insurance premiums could rise or the policy may not be renewed, which is a high risk to take.

In one scenario, a Minnesota school rented a building to a church youth group that was doing sumo wrestling in blow up suits. A teenager, not wearing the required helmet, bounced into a wall and suffered a severe brain injury. The family sued the church and the appropriate coverage was not in place resulting in the district being held liable. A TULIP policy protects the district from someone not having proper coverage and creating a large exposure for the district. This Advance Protection Plan makes coverage easily attainable, and ensures that limits are set at the proper statutory amounts to protect the district.



## Learn More

**Casey Holland**  
Senior Insurance & Risk Advisor, CIC,  
CSRM, AINS

☎ +1 701 787 3237 | M +1 218 4099

|  
[CHolland@vaaler.com](mailto:CHolland@vaaler.com)

## Drones

They are Unmanned Aircraft Systems (UAS) that are excluded under aircraft exclusions for the majority of possible events in property and liability coverage. This coverage is designed to allow schools to be at the cutting edge of curriculum development, to use drones in facility management programming and more, without creating additional exposure. Coverage for someone using their own drone on district property at the school district's request can also be covered. For example, in situations where Community Education offers a drone class where the instructor brings in his or her drone to use in class.

## International Travel

Travel outside the U.S., Canada and Puerto Rico is usually not covered under typical package policies. The "trip insurance" that travel agents sell is usually only for a cancellation or change in the trip itinerary, it does not cover liability or workers' compensation should staff be injured. Examples of non-coverage include: staff injured while overseas on the school sponsored trip, student caused damage to a hotel or other property, kidnapping and ransom, medical evacuation, and host family liability.

## Builder's Risk

This is not new, but it is often improperly used. When beginning a new build or starting the remodeling of existing structures, it is critical to have Builder's Risk coverage in place as soon as ground is broken or a hammer is taken to the existing structure. For example, if a new addition is being added to the gym through a common wall, any damage to the addition before completion is not covered by your current property policy and therefore additional coverage is required.

## Electronic Device Protection

Coverage that protect a district's technology investment is critical. From cracked Chromebook and iPad screens, to liquid damage and theft, you can avoid costly repairs and replacements with this specialized coverage. Get peace of mind coverage and minimize the burden of maintaining your district's technology program. Plus, improve the efficiency of your 1:1 initiative or BYOD program by safeguarding devices.

## Endorsement

MMA is the only property and casualty insurance provider endorsed by the MSBA Insurance Trust for MSBA members. Our in-house resources, local expertise and access to global solutions allow us to provide truly unique worldclass service



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# Your future is limitless.<sup>SM</sup>

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Business Insurance

Employee Health & Benefits

Private Client Services

Retirement Services

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Coverages	7/1/2022-2023		7/1/2023-2024		7/1/2023-2024	
	School Program		School Program		School Program	
	Limit/Exposure	Premium	Limit/Exposure	Premium	Limit/Exposure	Premium
<b>Property Insurance</b>	EMC Ins Co.	\$46,144.10	EMC Ins Co.	\$58,920.15	WSI	\$54,469
Blanket Limit - Buildings & Business Personal Property	\$70,477,627		\$76,626,447		\$76,626,447	
- See Attached Statement of Values						
-Deductible	\$5,000		\$5,000		\$5,000	
Agreed Values - Replacement Cost - Special Peril	Yes		Yes		Yes	
Additional Peril (Limited endorsement): Flood	\$150,000		\$150,000		Excluded	
-Flood Deductible	\$5,000		\$5,000		Not Applicable	
Business Income	\$2,000,000		\$2,000,000		\$1,000,000	
Extra expense	Included in BI		Included in BI		\$2,000,000	
Ordinance or Law						
-Coverage A - Loss to Undamaged Portion of Building	Included		Included		Building Limit	
-Coverage B - Demolition Costs	Included		Included		\$1,000,000	
-Coverage C - Increased Cost of Construction	Included		Included		Included in Covg B	
Equipment Breakdown Coverage	Included		Included		Included	
Property Off Premises & In Transit	\$200,000		\$200,000		\$100,000	
- Deductible	\$500		\$500		\$1,000	
School Property Enhancement Endorsement	Included		Included		Included	
<b>General Liability Insurance</b>	EMC Ins Co.	\$3,774.00	EMC Ins Co.	\$4,650.00	WSI	\$4,322.00
General Aggregate Limit	\$2,000,000		\$2,000,000		\$3,000,000	
Products-Completed Operations Aggregate Limit	\$2,000,000		\$2,000,000		\$3,000,000	
Personal & Advertising Injury Aggregate Limit	\$1,000,000		\$1,000,000		\$1,000,000	
Each Occurrence Limit	\$1,000,000		\$1,000,000		\$1,000,000	
Damages to Premises Rented to You	\$500,000		\$500,000		\$1,000,000	
Medical Expenses	\$10,000		\$10,000		\$10,000	
Student Medical Expense - Each Student	\$1,000		\$1,000		Excluded	
Student Medical Expense - Occurrence	\$5,000		\$5,000		Excluded	
Student Medical Expense - Aggregate	\$50,000		\$50,000		Excluded	
Daycare / preschool medical expense	Excluded		Excluded		Excluded	
Abuse or Molestation Liability	Included		Included		\$1,000,000	
Employee Benefits Liability - Each Employee	\$1,000,000		\$1,000,000		\$1,000,000	
Employee Benefits Liability - Aggregate	\$2,000,000		\$2,000,000		\$2,000,000	
Deductible Each Employee	\$1,000		\$1,000		No Deductible	
Employee Benefit Retroactive Date	7/1/2015		7/1/2015		7/1/2015	
Adverse/Violent Event Response (Each Event/Aggregate Limit)	\$250,000		\$250,000		\$300,000	
- Adverse / Violent Event Deductible	No Deductible		No Deductible		\$2,500	
<b>Inland Marine Insurance</b>	EMC Ins Co.	\$917.00	EMC Ins Co.	\$917.00	WSI	\$1,393.00
Scheduled Equipment (John Deere, Polaris, Bobcat)	\$47,500		\$47,500		\$47,500	
-Deductible	\$500		\$500		\$500	
Computer Equipment - Hardware Only	\$300,000		\$300,000		\$300,000	
-Deductible	\$500		\$500		\$500	
- Coinsurance	80%		80%		No Coinsurance	
Building and Grounds Equipment	Included in BPP		Included in BPP		\$50,000	
-Deductible	\$5,000		\$5,000		\$500	
Musical Instruments & Band Uniforms	Included in BPP		Included in BPP		\$50,000	
-Deductible	\$5,000		\$5,000		\$500	
Audio Visual Equipment	Included in BPP		Included in BPP		\$50,000	
-Deductible	\$5,000		\$5,000		\$500	
<b>Crime Insurance Coverages</b>	EMC Ins Co.	\$324.00	EMC Ins Co.	\$322.00	WSI	\$174
Employee Dishonesty	\$50,000		\$50,000		\$50,000	
Forgery & Alteration	\$50,000		\$50,000		\$50,000	
Money & Securities- Inside & Outside Premises	\$5,000		\$5,000		\$50,000	
Computer & Funds Transfer Fraud	\$10,000		\$10,000		\$50,000	
-Crime Deductible	\$500		\$500		\$500	
<b>Auto Insurance Coverages</b>	EMC Ins Co.	\$14,597.00	EMC Ins Co.	\$11,535.00	WSI	\$11,163
Number of vehicles	30		23		23	
Combined Liability Limit - Bodily Injury / Property Damage	\$1,000,000		\$1,000,000		\$1,000,000	
Personal Injury Protection	Statutory		Statutory		Statutory	
Uninsured & Underinsured Motorist Coverage	\$1,000,000		\$1,000,000		\$1,000,000	
Hired & Non-Owned Liability Insurance	Included		Included		Included	
Comprehensive & Collision Physical Damage Deductibles	\$1,000/\$1,000		\$1,000/\$1,000		\$1,000/\$1,000	
Full Glass Coverage	Yes		Yes		Yes	
Replacement Cost on Buses 10 Years or Newer	Yes		Yes		Yes	

Coverages	7/1/2022-2023		7/1/2023-2024		7/1/2023-2024	
	School Program		School Program		School Program	
	Limit/Exposure	Premium	Limit/Exposure	Premium	Limit/Exposure	Premium
<b>Linebacker Liability Insurance</b>	EMC Ins Co.	\$2,319.00	EMC Ins Co.	\$2,888.00	WSI	\$6,974.00
Linebacker Liability Retroactive Date	10/18/1986		10/18/1986		10/18/1986	
Linebacker Limit	\$1,000,000		\$1,000,000		\$1,000,000	
Aggregate Limit					\$3,000,000	
-Deductible	\$5,000		\$5,000		\$5,000	
<b>Umbrella Insurance</b>	EMC Ins Co.	\$5,165.00	EMC Ins Co.	\$5,208.00	WSI	\$6,280.00
Per Occurrence Limit	\$4,000,000		\$4,000,000		\$4,000,000	
Aggregate Limit	\$4,000,000		\$4,000,000		\$4,000,000	
Self Insured Retention	\$10,000		\$10,000		\$0	
Underlying Liability Primary Coverage included below:						
General Liability, Includes Linebacker, Auto & Employers Liability						
<b>Cyber Liability Insurance</b>	Lloyds of London	\$5,115.94	Lloyds of London	\$5,920.68	Lloyds of London	\$5,920.68
Cyber Liability Insurance*	\$1,000,000		\$1,000,000		\$1,000,000	
-Deductible	\$5,000		\$5,000		\$5,000	
*Specific Sublimits may apply						
<b>Workers Compensation Insurance</b>	Employers Preferred	\$25,830.00	SFM	\$20,583.00	SFM	\$20,583.00
Experience Modification Factor	0.68		0.71		0.71	
Employers Liability	\$1,000,000		\$1,000,000		\$1,000,000	
Payroll - 8868 - School Professional Employees	\$3,180,588		\$3,558,104		\$3,558,104	
Payroll - 9101 - School All Other Employees	\$626,083		\$585,711		\$585,711	
Payroll - 7382 - Bus Drivers	\$172,155		\$122,468		\$122,468	
Payroll - 8385 - Garage Mechanic	\$53,081		\$14,517		\$14,517	
<b>TOTAL ANNUAL PREMIUM</b>		<b>\$104,186.04</b>		<b>\$110,943.83</b>		<b>\$111,279.17</b>
* On Renewal All Buildings were increased 9% and all Property in the Open and Contents 5%. The Main School Building pre-renewal limit was \$54,248,425, at 197,000 square feet or \$275 per square foot. On renewal it was increased to \$59,163,483, or \$300 per square foot. The Swim pool addition pre-renewal limit was \$6,199,313, at 22,500 square feet. On renewal this was increased to \$6,757,251 or \$300 per square foot.						
* EMC previously included limited endorsement with \$150,000 in coverage for Earthquake/ Volcanic Eruption. This is no longer offered or Included						
* Terrorism Coverage is included in the WSI quote at no additional premium. Terrorism is Not Included in the EMC quote, but is available for an additional premium						
<b>Optional Quotes</b>						
- Increase the Cyber Liability limit from \$1,000,000 to \$2,000,000 (Specific sublimits apply): Would be an additional premium of \$2,159.72						
- Optional Quote to increase the property/equipment breakdown deductible to \$10,000: premium savings of: \$2,265						
- WSI Optional Quote to increase the property/equipment breakdown deductible to \$10,000: premium savings of: \$1,500						
- EMC Optional Quote to increase the property/equipment breakdown deductible to \$25,000: premium savings of: \$9,525						
- WSI Optional Quote to increase the property/equipment breakdown deductible to \$25,000: premium savings of: \$3,000						
<b>Workers Compensation Marketing Results - Using the Same Experience Mod and Payrolls</b>						
- Employers Workers Compensation Renewal Quote Premium: \$23,221						
<b>Cyber Binding Requirements</b>						
- Need Resigned Cyber Application within 30 days of policy effective date						
<b>EMC Binding Requirements</b>						
- EMC Signed Statement of Values						
- Confirmation of Current Board Treasurer - Currently listed as Corryn Trask						
- Signed Declination of Terrorism forms						
<b>WSI Binding Requirements</b>						
- Loss Control Inspection within 30 days of binding						
- Improved background check procedures to be assisted by Loss Control						
- Signed Statement of Values						
- Signed WSI Driver Guidelines						

## STATEMENT OF VALUES

Real and Personal Property, meaning all buildings (owned or leased); site improvements, personal property used in the service of these buildings; fixed and moveable equipment, furniture and fixtures, stocks of merchandise and inventories; scientific equipment and leased personal property for which you are responsible. Please note, Vaaler Insurance, a Marsh & McLennan Agency LLC Company, is not an appraisal or valuation organization. Values and limits shown should be reviewed by the insured. Should values and limits be recommended by Vaaler Insurance, these are only suggestions. We recommend that a professional service is used to determine appropriate values or limits.

### LOC 0 – BLDG 0 : Blanket-all school owned premises

Blanket-all school owned premises

Baudette MN 56623

Subjects of Insurance	Limits	Valuation
Blanket	\$76,626,447	Agreed Value
Business Income with Extra Expense and Rental Value	\$2,000,000	

### LOC 1 – BLDG 1 : K-12 School

236 15th Ave SW

Baudette MN 56623

Subjects of Insurance	Limits	Valuation
Building	\$59,163,483	Replacement Cost
Business Personal Property	\$3,369,973	Replacement Cost

### LOC 1 – BLDG 2 : Swim Pool Addition

236 15th Ave SW

Baudette MN 56623

Subjects of Insurance	Limits	Valuation
Building	\$6,757,251	Replacement Cost
Business Personal Property	\$137,790	Replacement Cost

### LOC 1 – BLDG 3 : Backup Generator

236 15th Ave SW

Baudette MN 56623

Subjects of Insurance	Limits	Valuation
Building	\$452,598	Replacement Cost

### LOC 1 – BLDG 4 : New Bus Garage

236 15th Ave SW

Baudette MN 56623

Subjects of Insurance	Limits	Valuation
Building	\$5,411,898	Replacement Cost
Business Personal Property	\$111,237	Replacement Cost

**LOC 1 – BLDG 5 : Fuel Storage**

**236 15th Ave SW**

**Baudette MN 56623**

Subjects of Insurance	Limits	Valuation
Building	\$196,970	Replacement Cost

**LOC 1 – BLDG 6 : Lift Station & Fencing**

**236 15th Ave SW**

**Baudette MN 56623**

Subjects of Insurance	Limits	Valuation
Building	\$94,499	Replacement Cost

**LOC 1 – BLDG 7 : Property in Open**

**236 15th Ave SW**

**Baudette MN 56623**

Subjects of Insurance	Limits	Valuation
Property In The Open	\$930,748	Replacement Cost

## SCHEDULED EQUIPMENT FLOATER

DESCRIPTION OF ITEM	SERIAL NUMBER	ACV
2009 Bobcat S-150 Skid Steer with Tracks	A3L121154	20,000
1999 John Deere Tractor 4600	LV4600H267399	20,000
2000 John Deere Mower 1145	M01145X185009	4,500
2002 Polaris 325 Magnum ATV	46ACE32A82B762385	1,000
2013 Polaris Sportsman 400 ATV	4XAMH46A1DA571845	2,000
Grounds Maintenance Equipment (included in business personal property)		50,000
Musical Inst & Band Uniforms (included in business personal property)		150,000
Audio Visual Equipment (Included in business personal property)		5,000
Computer Equip. (Hardware Only)		300,000

ACV = Actual Cash Value = is the cost to repair or replace damaged property, minus depreciation; or damaged property's fair market value.

RC = Replacement Cost = is the cost to repair or replace damaged property with like kind and quality without any deduction for depreciation.

## VEHICLE SCHEDULE

VEH #	YEAR	MAKE/MODEL	VIN NUMBER	GARAGED LOCATION	COMP DED	COLL DED
2	2009	International Bus	4DRBUAAN09B130158	Baudette, MN	\$1,000	\$1,000
4	2008	Chev Impala	2G1WT55N289115227	Baudette, MN	\$1,000	\$1,000
5	2006	United 6 x 10	48BTE10116A080804	Baudette, MN	\$1,000	\$1,000
6	2012	International 77 Pass Bus	4DRBUAAN0CB629680	Baudette, MN	\$1,000	\$1,000
7	2014	(*) IC Corporation 3000 CE Bus	4DRBUAAN1EB786847	Baudette, MN	\$1,000	\$1,000
8	2014	(*) IC Corporation 3000 CE Bus	4DRBUAANXEB786846	Baudette, MN	\$1,000	\$1,000
9	2016	(*) IC Corporation 3000 CE Bus	4DRBUAAN1GB705672	Baudette, MN	\$1,000	\$1,000
10	2016	(*) IC Corporation 3000 CE Bus	4DRBUAAN3GB705673	Baudette, MN	\$1,000	\$1,000
11	2015	Chevrolet Suburban K 1500 LS	1GNSKHEC7FR645924	Baudette, MN	\$1,000	\$1,000
12	2016	United Trailer	56JTE142XGA146988	Baudette, MN	\$1,000	\$1,000
13	2016	Chevrolet Suburban	1GNSKGEC5GR147958	Baudette, MN	\$1,000	\$1,000
14	2017	(*) IC Corporation 3000 CE Bus	4DRBUC8N2HB429733	Baudette, MN	\$1,000	\$1,000
15	2018	(*) IC Corporation CE 77 Pass Bus	4DRBUC8N4JB488823	Baudette, MN	\$1,000	\$1,000
16	2009	International Bus	4DRBUAAN59B696848	Baudette, MN	\$1,000	\$1,000
18	2002	Chev Van	1GNEL19X82B127242	Baudette, MN	\$1,000	\$1,000
21	2010	International Bus	4DRBUAAN0AB164637	Baudette, MN	\$1,000	\$1,000
22	2004	GMC 14 Pass Van	1GDHG31U841161287	Baudette, MN	\$1,000	\$1,000
25	2004	Chevrolet Bus	1GBHG31U241139021	Baudette, MN	\$1,000	\$1,000
26	2019	(*) International 77 Pass Bus	4DRBUC8N1KB509130	Baudette, MN	\$1,000	\$1,000
27	2020	(*) International 77 Pass Bus	4DRBUPWN4LB806887	Baudette, MN	\$1,000	\$1,000
28	2021	(*) IC CE Bus 77 Pass	4DRBUPWN4MB307847	Baudette, MN	\$1,000	\$1,000
29	2022	Chevrolet Suburban 4 WD	1GNSKAED7NR138908	Baudette, MN	\$1,000	\$1,000
30	2015	GMC Sierra 3500 4WD Pickup	1GT021EG3FZ102242	Baudette, MN	\$1,000	\$1,000

Vehicles with the (\*) symbol are insured at Replacement Cost. This is only available for buses 10 years or newer, so on renewal vehicle #6 the 2012 International bus will be moved from Replacement Cost to Actual Cash Value



# ✓ Electronic Device Protection for K-12 Schools

▶ [worthavegroup.com/msbait](http://worthavegroup.com/msbait)






**School Districts can Save on Device Repair Expenses and Keep Devices in the Hands of Students!**

- ✓ Chromebooks Covered!
- ✓ All Makes and Models!
- ✓ Classroom-Only or Take-Home Devices!




## AD Coverage

-  Accidental Damage
-  Cracked Screens & Drops
-  Spills & Liquid Submersion



## Theft

-  Theft, Burglary, Robbery



## Standard Perils

-  Fire, Flood & Natural Disasters
-  Power Surge by Lightning
-  Vandalism



**Unlimited Claims**



**\$0 Deductibles**



**Overnight Shipping on Repairs** (restrictions apply)  
(FREE Boxes and Labels Included)



Trusted by Thousands  
of K-12 Schools/Districts



Backed by an  
"A" Rated Underwriter



Fully Licensed Agent  
in U.S. and Canada



Over 50 Years  
in Business

## DISCLAIMER

### GENERAL OUTLINE—NOT AN INSURANCE POLICY

This document is **NOT** a policy of insurance. You must refer to the actual policies for any specific terms, conditions, limitations, and exclusions that will govern in the event of a loss. If there are any conflicts between this document and the insurance policy, the provisions contained in the policy will govern.

The contents of this document reflect a general outline of coverage proposed by Vaaler Insurance, a Marsh & McLennan Agency LLC Company. It is not a legal contract. All coverage is subject to the terms, conditions, exclusions, and limitations in the policies themselves. *Not all exclusions are shown.* It is necessary to refer to your policies for a full understanding of all terms, conditions, coverages, and exclusions. Specimen copies of these policies are available for your view prior to the binding of coverage—Please request any policy form you are interested in reviewing prior to binding.

*Remember: To bind coverage, you must speak directly to a licensed employee of Vaaler Insurance.*

### EXPOSURE EVALUATION

In evaluating your exposures to loss as well as the rates included, we have depended upon information provided by you. If there are other areas that need to be evaluated prior to binding coverage, please bring these to our attention. Should any of your exposures change after your coverage is bound, such as new operations, hiring employees in additional states, buying more property, etc., please let us know so proper coverage can be discussed.

### HIGHER LIMITS & VALUATION

Higher limits may be available upon request—please let us know if you would like a quote for higher limits. Let us know if you would like assistance with your determination of values you decide to insure. However, it is ultimately your responsibility to decide on your limits of insurance and the values we use are provided by you—you should carefully review the values used and/or obtain appraisals to ensure they are adequate.

### LEASE & CONTRACT REVIEWS

In the course of your business you may sign leases, contracts, and other agreements which transfer financial obligations to you. If you have provided our agency with a contract, lease, or other agreement, we can review and comment on only the insurance-related portions. It is suggested that you have an attorney review these so that you can let us know what changes are necessary in your insurance program in order to properly treat these exposures.

### CLAIMS

Claims or potential claims need to be reported to Vaaler Insurance by the next business day. Failure to report claims in a timely manner may, in some cases, jeopardize coverage.

If you experience a claim after business hours, please call or text 218.779.2542 or email [nsportbert@vaaler.com](mailto:nsportbert@vaaler.com).

## AM BEST RATING

COVERAGE	CARRIER	AM BEST RATING
Package Including Property, Auto, General Liability, Linebacker and Umbrella	EMC Insurance Company	A (Excellent)
Package Including Property, Auto, General Liability, Linebacker and Umbrella	American Family Home Insurance Company	A+ (Superior)
Workers Compensation	SFM Insurance Company	A-(Excellent)
Cyber Liability	Lloyds of London	A (Excellent)

(A Best's Financial Strength Rating (FSR) is an independent opinion of the insurer's financial strength and ability to meet its ongoing insurance policy and contract obligations)

# GUIDE TO AM BEST'S FINANCIAL STRENGTH RATINGS – (FSR)

A Best's Financial Strength Rating (FSR) is an independent opinion of an insurer's financial strength and ability to meet its ongoing insurance policy and contract obligations. An FSR is not assigned to the specific insurance policies or contracts and does not address any other risk, including, but not limited to, an insurer's claims-payment policies or procedures; the ability of the insurer to dispute or deny claims payment on grounds of misrepresentation or fraud; or any specific liability contractually borne by the policy or contract holder. An FSR is not a recommendation to purchase, hold, or terminate any insurance policy, contract, or any other financial obligation issued by an insurer, nor does it address the suitability of any particular policy or contract for a specific purpose or purchaser. In addition, an FSR may be displayed with a rating identifier, modifier, or affiliation code that denotes a unique aspect of the opinion.

## AM Best's Financial Strength Rating (FSR) Scale

Rating Categories	Rating Symbols	Rating Notches*	Category Definitions
Superior	A+	A++	Assigned to insurance companies that have, in AM Best's opinion, a superior ability to meet their ongoing insurance obligations.
Excellent	A	A-	Assigned to insurance companies that have, in AM Best's opinion, an excellent ability to meet their ongoing insurance obligations.
Good	B+	B++	Assigned to insurance companies that have, in AM Best's opinion, a good ability to meet their ongoing insurance obligations.
Fair	B	B-	Assigned to insurance companies that have, in AM Best's opinion, a fair ability to meet their ongoing insurance obligations. Financial strength is vulnerable to adverse changes in underwriting and economic conditions.
Marginal	C+	C++	Assigned to insurance companies that have, in AM Best's opinion, a marginal ability to meet their ongoing insurance obligations. Financial strength is vulnerable to adverse changes in underwriting and economic conditions.
Weak	C	C-	Assigned to insurance companies that have, in AM Best's opinion, a weak ability to meet their ongoing insurance obligations. Financial strength is vulnerable to adverse changes in underwriting and economic conditions.
Poor	D	-	Assigned to insurance companies that have, in AM Best's opinion, a poor ability to meet their ongoing insurance obligations. Financial strength is vulnerable to adverse changes in underwriting and economic conditions.

\* Each Best's Financial Strength Rating Category from "A+" to "C" includes a Rating Notch to reflect a gradation of financial strength within the category. A Rating Notch is expressed with either a second plus "+" or a minus "-".

## Financial Strength Non-Rating Designations

Designation Symbols	Designation Definitions
	Status assigned to insurers that are publicly placed via court order into conservation or rehabilitation, or the international equivalent, or in the absence of a court order, clear regulatory action has been taken to delay or otherwise limit policyholder payments.
F	Status assigned to insurers that are publicly placed via court order into liquidation after a finding of insolvency, or the international equivalent.
S	Status assigned to rated insurance companies to suspend the outstanding FSR when sudden and significant events impact operations and rating implications cannot be evaluated due to a lack of timely or adequate information; or in cases where continued maintenance of the previously published rating opinion is in violation of evolving regulatory requirements.
NR	Status assigned to insurance companies that are not rated; may include previously rated insurance companies or insurance companies that have never been rated by AM Best.

## Rating Disclosure – Use & Limitations

A Best's Credit Rating (BCR) is a forward-looking independent and objective opinion regarding an insurer's, issuer's, or financial obligation's relative creditworthiness. The opinion represents a comprehensive analysis consisting of a quantitative and qualitative evaluation of balance sheet strength, operating performance, business profile, and enterprise risk management or, where appropriate, the specific nature and details of a security. Because a BCR is a forward-looking opinion as of the date it is released, it cannot be considered as a fact or guarantee of future credit quality and therefore cannot be described as accurate or inaccurate. A BCR is a relative measure of risk that implies credit quality and is assigned using a scale with a defined population of categories and notches. Entities or obligations assigned the same BCR symbol developed using the same scale, should not be viewed as completely identical in terms of credit quality. Alternatively, they are alike in category (or notches within a category), but given there is a prescribed progression of categories (and notches) used in assigning the ratings of a much larger population of entities or obligations, the categories (notches) cannot mirror the precise subtleties of risk that are inherent within similarly rated entities or obligations. While a BCR reflects the opinion of AM Best Rating Services, Inc. (AM Best) of relative creditworthiness, it is not an indicator or predictor of defined impairment or default probability with respect to any specific insurer, issuer, or financial obligation. A BCR is not investment advice, nor should it be construed as a consulting or advisory service, as such; it is not intended to be utilized as a recommendation to purchase, hold, or terminate any insurance policy, contract, security, or any other financial obligation, nor does it address the suitability of any particular policy or contract for a specific purpose or purchaser. Users of a BCR should not rely on it in making any investment decision; however, if used, the BCR must be considered as only one factor. Users must make their own evaluation of each investment decision. A BCR opinion is provided on an "as is" basis without any expressed or implied warranty. In addition, the BCR may be changed, suspended, or withdrawn at any time for any reason at the sole discretion of AM Best.

For the most current version, visit [Guide to Best's Credit Ratings](#). BCRs are distributed via the AM Best website at [www.ambest.com](http://www.ambest.com). For additional information regarding the development of a BCR and other rating-related information and definitions, including outlooks, modifiers, identifiers and affiliation codes, please refer to the report titled "[Guide to Best's Credit Ratings](#)" available at no charge on the AM Best website. BCRs are proprietary to AM Best Company, Inc. and may not be reproduced without permission.

Based on information contained in Version 121719 of the AM Best Company, Inc.'s [Guide to Best's Financial Strength Ratings \(FSR\)](#).

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## Statement of Values

### Location 1

236 15th Ave SW

Baudette, MN 56623-5500

Building 1	<b>Description:</b> 1 Story Masonry Non-Combustible - Other Than Reinforced - Light Steel - Superior Roofing Building <b>In Protection Class:</b> 5 <b>Occupancy:</b> K-12 SCHOOL		
	<b>Coverage</b>	<b>100% Values</b>	<b>Value Type</b>
	BUILDING	\$59,163,483.00	Replacement Cost
	PERSONAL PROPERTY OF YOUR BUSINESS	\$3,369,973.00	Replacement Cost
Building 2	<b>Description:</b> 1 Story Masonry Non-Combustible - Other Than Reinforced - Light Steel - Superior Roofing Building <b>In Protection Class:</b> 5 <b>Occupancy:</b> SWIMMING POOL ADDITION		
	<b>Coverage</b>	<b>100% Values</b>	<b>Value Type</b>
	BUILDING	\$6,757,251.00	Replacement Cost
	PERSONAL PROPERTY OF YOUR BUSINESS	\$137,790.00	Replacement Cost
Building 3	<b>Description:</b> 1 Story Masonry Non-Combustible - Other Than Reinforced - Light Steel - Superior Roofing Building <b>In Protection Class:</b> 5 <b>Occupancy:</b> NEW BUS GARAGE		
	<b>Coverage</b>	<b>100% Values</b>	<b>Value Type</b>
	BUILDING	\$5,411,898.00	Replacement Cost
	PERSONAL PROPERTY OF YOUR BUSINESS	\$111,237.00	Replacement Cost

CONDITIONAL



EMCASCO Insurance Company

Quote: BBBL573 - Option 002

Prepared on 05/23/2023

Policy Term: 07/01/2023-07/01/2024

Valid Through: 07/07/2023

Building 4	<b>Description: 1 Story Non-Combustible - Light Steel Building</b>		
	<b>In Protection Class: 5</b>		
	<b>Occupancy: FUEL STORAGE</b>		
	<b>Coverage</b>	<b>100% Values</b>	<b>Value Type</b>
	BUILDING	\$196,970.00	Replacement Cost
Special Class 1	<b>In Protection Class: 5</b>		
	<b>Coverage</b>	<b>100% Values</b>	<b>Value Type</b>
	PROPERTY IN THE OPEN	94,499	Replacement Cost
Special Class 2	<b>In Protection Class: 5</b>		
	<b>Coverage</b>	<b>100% Values</b>	<b>Value Type</b>
	PROPERTY IN THE OPEN	930,748	Replacement Cost
Special Class 3	<b>In Protection Class: 5</b>		
	<b>Coverage</b>	<b>100% Values</b>	<b>Value Type</b>
	PROPERTY IN THE OPEN	452,598	Replacement Cost

Total Building \$71,529,602.00 RC

Total Personal Property \$3,619,000.00 RC

Total Property in the Open \$1,477,845.00 RC

**Combined Total \$76,626,447.00**

1. Values shown must be 100% actual cash value or replacement cost and should reflect coverage basis for each item of buildings, personal property or both.
2. Value shall be submitted to insurance company, subject to its acceptance.
3. Nothing contained in these instructions shall be construed as changing in any manner the conditions of this policy.



4. The company may require this statement of values to be signed by the insured or in the case of firms, by a partner or an officer.

All values submitted are correct to the best of my knowledge and belief.

Signed: \_\_\_\_\_

Title: \_\_\_\_\_ Date: \_\_\_\_\_

**TERRORISM INSURANCE COVERAGE REJECTION FORM (CERTIFIED ACTS)**

Date

Producer  
 Vaaler Insurance, A Marsh McLennan Agency  
 2701 S Columbia Rd  
 Grand Forks ND 58201

Insured Name and Mailing Address:  
 Lake of the Woods ISD #390  
 PO Box 310  
 Baudette, MN 56623

Code Subcode

Effective Date  
 7/1/23

Expiration Date  
 7/1/24

Policy/Account Number  
 6X46379

You are hereby notified that under the Terrorism Risk Insurance Act, as amended, you have a right to purchase insurance coverage for losses arising out of certified acts of terrorism, as defined in Section 102(1) of the Act. See the next page for further description of an act of terrorism as defined under the Act.

You should know that where coverage is provided by this policy for losses resulting from certified acts of terrorism, such losses may be partially reimbursed by the United States under a formula established by federal law. Under this formula, the United States reimburses 85% of covered terrorism losses exceeding the statutorily established deductible paid by the insurance company providing the coverage.

You should also know that the Terrorism Risk Insurance Act, as amended, contains a \$100 billion cap that limits U.S. Government reimbursement as well as insurers' liability for losses resulting from certified acts of terrorism when the amount of such losses in any one calendar year exceeds \$100 billion. If the aggregate insured losses for all insurers exceed \$100 billion, your coverage may be reduced.

**REJECTION OF TERRORISM INSURANCE COVERAGE**

You may choose to reject this coverage by completing and signing this statement and returning it to us. If you send us a signed rejection of coverage, your policy will exclude coverage for certified terrorism losses.

The following paragraphs are applicable in certain Standard Fire Policy (SFP) States:

In this state, a terrorism exclusion makes an exception for (and thereby provides coverage for) fire losses resulting from an act of terrorism. Therefore, if you reject this offer of terrorism coverage as provided by the Terrorism Risk Insurance Act, that rejection does not apply to fire losses resulting from an act of terrorism. Coverage for such fire losses will continue. The additional premium just for such fire coverage is due whether or not you reject the offer described above for terrorism coverage.

*Certain SFP states have recently enacted laws that do not require Standard Fire Policy insurance contracts to cover a fire loss that ensues from a certified act of terrorism, if you reject the offer of terrorism coverage as provided by the Terrorism Risk Insurance Act. For a current status of your state laws, please contact the state insurance department.*

**REJECTION STATEMENT**

I hereby reject the offer of terrorism coverage (certified acts).. I understand that an **exclusion** of certified terrorism losses will be made part of this policy. THIS SIGNED REJECTION WILL BE FINAL FOR THE REMAINDER OF THE POLICY PERIOD.

**REJECTION BY ACCOUNT**

☒ All rated policies in the above account number  
 (or)

**REJECTION BY POLICY**

- ☐ Property (Including Commercial Output Policy)  
☐ Businessowners/Auto Repair Shop/Contractors Property Program  
☐ General Liability  
☒ Worker's Compensation (\*Terrorism coverage in this policy cannot be rejected)  
☐ Umbrella (Rejection required if terrorism coverage is rejected for any casualty line)  
☐ Other

Policy Number

XXXXXXXXXXXX

Named Insured/Applicant's Signature

Title

Date

\*See next page for additional signature lines, if required in certain states)

Please contact your local agent for further details.

Employers Mutual Casualty Company  
 EMCASCO Insurance Company

Hamilton Mutual Insurance Company  
 EMC Property & Casualty Company  
 Dakota Fire Insurance Company

Union Insurance Company of Providence  
 Illinois EMCASCO Insurance Company



### Cyber Insurance Application

Company Name: Lake of the Woods ISD #390

Address: PO Box 310

City: Baudette State: MN Zip: 56623

Website Address: https://lakeofthewoodsschool.org/ Business Description: MN School District

Total Revenue from Last Complete Financial Year: \$ 8,733,661 Number of Employees: 89 W2's 2022

Designated Contact to Receive Security Related Alerts and Targeted Threat Intelligence: Jeff Nelson Superintendent

Position: Superintendent Email: jeff-n@lakeofthewoods Phone Number: 218-634-2510  
School.org

#### A. Cyber Security Controls

1. Is multi factor authentication (MFA) enabled on all email accounts and for RDP remote access?	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>
2. a. How often is critical data backed up? Daily <input checked="" type="checkbox"/> Weekly <input type="checkbox"/> Other <input type="checkbox"/>		
b. Is it stored in another location away from your premises?	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>
c. How often is critical data backup tested? Daily <input type="checkbox"/> Weekly <input type="checkbox"/> Other <input type="checkbox"/>		
d. Is it kept offline and/or on a separate server not connected to the internet?	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>
e. Are there any other security measures in place for data backup not mentioned above? Please provide details.	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>
3. Is vulnerability testing implemented? If yes, how often is it conducted?	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>
4. Is penetration testing performed? If yes, how often is it conducted?	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>
5. Is employee cyber security awareness training implemented? If yes, how often is it conducted?	Yes <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>
6. Is an endpoint detection and response solution (EDR) implemented?	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>
7. Is a security information and event management (SIEM) solution implemented?	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>
8. Are any legacy systems still in operation?	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>
9. If your organization uses Remote Desktop Protocol (RDP) to allow remote access to your network, please describe the measures you adopt to secure it. Is it secured by VPN? Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Is it Secured by MFA? Yes <input type="checkbox"/> No <input type="checkbox"/>		

900 Stewart Avenue, Suite 600  
Garden City, NY 11530-4869  
Toll Free 877.976.2111 F. 516.227.2352

Admin Use only

3. Do you use a secure platform for all wire instructions/transfers in place of standard email instruction? If "yes", please provide details:	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>
4. Please confirm whether you provide all vendors with a written warning that if they receive a request via email to make any change to their account or to transfer any funds that they must not respond to the email and that they must contact you immediately:	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>
5. Please state, on average, how many transactions you process per month:	3	
6. Please state: a) the average value of transactions you process: (\$) b) the amount of the largest transaction you have ever processed: (\$)	\$200,000 \$1,000,000	
7. Please state whether you have dual authorization procedures in place for electronic fund transfers: If "yes", please provide details. If "no", please explain why: <i>In place by company online</i>	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>
8. Please provide details of your Crime policy (if purchased) including limit, deductible and insurance carrier:		

#### D. IT Resourcing and Infrastructure

1. What was your approximate operational expenditure on IT security in the last financial year (including salaries, annual licenses, consultancy costs, etc.):	\$149,242	
2. What was your approximate capital expenditure on IT security in the last financial year (including hardware, one off software costs, etc.):	\$15,000	
3. Do you anticipate spending more, the same or less in this financial year?	The same	
4. Is your IT infrastructure primarily operated and managed in-house or outsourced?	In house	
5. How many full-time employees do you have in your IT department?	2	
6. How many of these employees are dedicated to a role in IT security?	1	
7. Is any part of your IT infrastructure outsourced to third party technology providers, including application service providers?	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>
8. If you answered yes to question 7 above, please list your most critical third-party technology providers overleaf (up to a maximum of 10):		

#### E. Revenue Analysis

Please complete the answers to the questions below. Where you do not have the exact information available please provide the closest approximation and indicate that you have taken this approach. Please provide the following details for your top 5 vendors: N/A ☐

Vendor Name:	Primary Services:	Annual Revenue:
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

Please tick all the boxes below that relate to controls that you currently have implemented within your IT Infrastructure (including where provided by a third party). If you're unsure of what any of these tools are, please refer to the explanations on the final page of this document.

- |  |  |   |   |
|--|--|---|---|
| <input checked="" type="checkbox"/> Advanced Endpoint Protection | <input type="checkbox"/> Application Whitelisting    | <input checked="" type="checkbox"/> Asset Inventory     | <input type="checkbox"/> Custom Threat Intelligence       |
| <input type="checkbox"/> Database Encryption                     | <input type="checkbox"/> Data Loss Prevention        | <input checked="" type="checkbox"/> DDoS Mitigation     | <input type="checkbox"/> DMARC                            |
| <input checked="" type="checkbox"/> DNS Filtering                | <input type="checkbox"/> Employee Awareness Training | <input type="checkbox"/> Incident Response Plan         | <input type="checkbox"/> Intrusion Detection System       |
| <input type="checkbox"/> Mobile Device Encryption                | <input type="checkbox"/> Penetration Tests           | <input checked="" type="checkbox"/> Perimeter Firewalls | <input type="checkbox"/> Security Info & Event Management |
| <input type="checkbox"/> Two-factor Authentication               | <input type="checkbox"/> Vulnerability Scans         | <input type="checkbox"/> Web Application Firewall       | <input checked="" type="checkbox"/> Web Content Filtering |

Please provide the name of the software or service provider that you use for each of the controls highlighted above:

Fortigate  
Sophos  
Cisco Filter  
Securly

## B. Previous Cyber Incidents

Please tick all the boxes below that relate to any cyber incident that you have experienced in the last three years (there is no need to highlight events that were successfully blocked by security measures):

- |  |   |   |   |
|--|---|---|---|
| <input type="checkbox"/> Cyber Crime     | <input type="checkbox"/> Cyber Extortion              | <input type="checkbox"/> Data Loss      | <input type="checkbox"/> Denial of Service Attack |
| <input type="checkbox"/> IP Infringement | <input checked="" type="checkbox"/> Malware Infection | <input type="checkbox"/> Privacy Breach | <input type="checkbox"/> Ransomware               |
- ☐ Other (please specify) \_\_\_\_\_

If you ticked any of the boxes above, did the incident(s) have a direct financial impact upon your business of more than \$10,000? Yes ☐ No ☐

If 'yes' please provide more information below, including details of the financial impact and measures taken to prevent the incident from occurring again:

## C. Cyber Crime Questions

1. Please confirm that before any change is made to any vendor account, you obtain authorization from the vendor via an authentication method which is different to the original method you used to confirm the identification of the vendor:	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>
2. Please confirm that before you transfer any vendor funds you obtain authorization from the vendor via an authentication method which is different to the original method you used to confirm the identification of the vendor:	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>

Tech Check	Internet SIPLines	\$25,000
WIKI	Firewall Software	\$3,000
	Cyber Filter	\$3,000
	Stophos End Point	\$3,000

#### F. Information Security Governance

1. Who is responsible for IT security within your organization (by job title)?	William Chambers IT Coordinator
2. How many years have they been in this position within your company?	10
3. Please describe the type, nature and volume of the data stored on your network. Please also include the number of unique individuals data is held on, specifically PII:	
User Profiles Year Book Development Pages	
4. Please describe your data retention policy, including details of how you remove records that are no longer required:	
Delete student profiles yearly. Remove user when requested	

#### G. Declaration

I declare that after proper inquiry the statements and particulars given above are true and that I have not mis-stated or suppressed any material fact.

I agree that this application form, together with any other material information supplied by me shall form the basis of any contract of insurance effected thereon.

I undertake to inform underwriters of any material alteration to these facts occurring before completion of the contract.

THE SIGNING OF THIS APPLICATION DOES NOT BIND THE APPLICANT OR THE INSURER TO COMPLETE THE INSURANCE, BUT IT IS AGREED THAT THIS APPLICATION SHALL BE THE BASIS OF THE CONTRACT SHOULD A POLICY BE ISSUED.

IF THE INFORMATION SUPPLIED ON THIS APPLICATION CHANGES BETWEEN THE DATE OF THIS APPLICATION AND THE INCEPTION DATE OF INSURANCE, PLEASE IMMEDIATELY NOTIFY THE INSURER OF SUCH CHANGES. THE INSURER MAY WITHDRAW OR MODIFY ANY OUTSTANDING QUOTATIONS; AUTHORIZATIONS OR AGREEMENTS TO BIND THE INSURANCE.

ALL WRITTEN STATEMENTS AND MATERIALS FURNISHED TO THE INSURER IN CONJUNCTION WITH THIS APPLICATION ARE HEREBY INCORPORATED INTO THIS APPLICATION.

Full Name: Shana Brandt

Date: 3-16-23

Position: Business Manager

Signature: Shana Brandt

\*This application must be signed and dated within 30 days of the policy inception date.

Resigned: \_\_\_\_\_

Date: \_\_\_\_\_

### Cyber Security Controls Explained

#### **Air Gap**

Refers to the physical space between the server and network.

Air gaped servers are not connected to the internet making it much harder for a cybercriminal to penetrate your network.

#### **Advanced endpoint protection**

Software installed on individual computers (endpoints) that uses behavioral and signature based analysis to identify and stop malware infections.

6/13/2023

Lake of the Woods ISD #390  
P O Box 310  
Baudette, MN 56623-0310

Your Cyber Liability policy is issued by Underwriters at Lloyd's London, a company that is not licensed by the state of Minnesota and is referred to as a surplus lines or non-admitted insurer. Although not licensed by the state, the company is permitted to issue insurance policies for risks located within the state if the business is placed by a surplus lines broker. As the broker, it is our responsibility to collect the tax on the policy and remit it to the state. We are also responsible for advising you of the implications of using a surplus lines insurer. This information is contained within the enclosed consumer disclosure form.

There are both advantages and disadvantages to using a surplus lines insurer. Advantages include their freedom to use rates and coverage forms without needing approval from the state. This allows them to be innovative and flexible with coverages and premiums which is to your advantage. If the company becomes insolvent, however, you would not have the protection of the Minnesota Insurance Guaranty Association. This is a fund to which all licensed insurers contribute to cover claims if a licensed insurer should become insolvent. Coverage for claims made to the Guaranty Association is limited to a maximum of the policy limit per claim or \$300,000 per claim, whichever is less.

This notice does not imply that the company currently has financial problems and the company's financial strength is currently rated as A (Excellent) by the A.M. Best company. Best's financial strength ratings are described in the enclosed notice. We will monitor the Best's rating of this insurance company and if any deterioration in their financial position occurs, we will notify you and discuss options which could include moving the coverage to a different company.

Please review, sign, date and return the disclosure form to me at your earliest convenience to acknowledge receipt of the notice. If you have any questions or concerns, please contact Casey Holland or me.

Sincerely,

Vaaler Insurance, a Marsh & McLennan Agency LLC Company

Leann Cook  
Account Manager

### Minnesota Surplus Lines Consumer Notice

1. An insurer that is not licensed in Minnesota is issuing the insurance policy that you have applied to purchase. These companies are called "non-admitted" or "surplus lines" insurers.
2. The insurer is not subject to the financial solvency regulation and enforcement that applies to licensed insurers in this state.
3. These insurers generally do not participate in insurance guaranty funds created by state law. The Minnesota Insurance Guaranty Association will not pay your claims or protect your assets if the insurer becomes insolvent and is unable to make payments as promised.
4. Some states maintain lists of approved or eligible surplus lines insurers and surplus lines producers may use only insurers on the lists. Some states issue orders that particular surplus lines insurers cannot be used.
5. For additional information about the above matters and about the insurer, you should ask questions of your insurance producer.

I acknowledge that I have received the Surplus Lines Consumer Notice.

\_\_\_\_\_  
**Insured Signature**

\_\_\_\_\_  
**Date**

\_\_\_\_\_  
**Insured Printed/Typed Name**

The current financial strength rating of this company by *A. M. Best* is indicated below.

<b>Insurance Company</b>	Underwriters at Lloyd's London
<b>AM Best Rating</b>	A (Excellent)
<b>Coverage</b>	Cyber Liability
<b>Policy Effective Date</b>	7/1/2022

# GUIDE TO AM BEST'S FINANCIAL STRENGTH RATINGS – (FSR)

A Best's Financial Strength Rating (FSR) is an independent opinion of an insurer's financial strength and ability to meet its ongoing insurance policy and contract obligations. An FSR is not assigned to the specific insurance policies or contracts and does not address any other risk, including, but not limited to, an insurer's claims-payment policies or procedures; the ability of the insurer to dispute or deny claims payment on grounds of misrepresentation or fraud; or any specific liability contractually borne by the policy or contract holder. An FSR is not a recommendation to purchase, hold, or terminate any insurance policy, contract, or any other financial obligation issued by an insurer, nor does it address the suitability of any particular policy or contract for a specific purpose or purchaser. In addition, an FSR may be displayed with a rating identifier, modifier, or affiliation code that denotes a unique aspect of the opinion.

## AM Best's Financial Strength Rating (FSR) Scale

Rating Categories	Rating Symbols	Rating Notches*	Category Definitions
Superior	A+	A++	Assigned to insurance companies that have, in AM Best's opinion, a superior ability to meet their ongoing insurance obligations.
Excellent	A	A-	Assigned to insurance companies that have, in AM Best's opinion, an excellent ability to meet their ongoing insurance obligations.
Good	B+	B++	Assigned to insurance companies that have, in AM Best's opinion, a good ability to meet their ongoing insurance obligations.
Fair	B	B-	Assigned to insurance companies that have, in AM Best's opinion, a fair ability to meet their ongoing insurance obligations. Financial strength is vulnerable to adverse changes in underwriting and economic conditions.
Marginal	C+	C++	Assigned to insurance companies that have, in AM Best's opinion, a marginal ability to meet their ongoing insurance obligations. Financial strength is vulnerable to adverse changes in underwriting and economic conditions.
Weak	C	C-	Assigned to insurance companies that have, in AM Best's opinion, a weak ability to meet their ongoing insurance obligations. Financial strength is vulnerable to adverse changes in underwriting and economic conditions.
Poor	D	-	Assigned to insurance companies that have, in AM Best's opinion, a poor ability to meet their ongoing insurance obligations. Financial strength is vulnerable to adverse changes in underwriting and economic conditions.

\* Each Best's Financial Strength Rating Category from "A+" to "C" includes a Rating Notch to reflect a gradation of financial strength within the category. A Rating Notch is expressed with either a second plus "+" or a minus "-".

## Financial Strength Non-Rating Designations

Designation Symbols	Designation Definitions
	Status assigned to insurers that are publicly placed via court order into conservation or rehabilitation, or the international equivalent, or in the absence of a court order, clear regulatory action has been taken to delay or otherwise limit policyholder payments.
F	Status assigned to insurers that are publicly placed via court order into liquidation after a finding of insolvency, or the international equivalent.
S	Status assigned to rated insurance companies to suspend the outstanding FSR when sudden and significant events impact operations and rating implications cannot be evaluated due to a lack of timely or adequate information; or in cases where continued maintenance of the previously published rating opinion is in violation of evolving regulatory requirements.
NR	Status assigned to insurance companies that are not rated; may include previously rated insurance companies or insurance companies that have never been rated by AM Best.

## Rating Disclosure – Use & Limitations

A Best's Credit Rating (BCR) is a forward-looking independent and objective opinion regarding an insurer's, issuer's, or financial obligation's relative creditworthiness. The opinion represents a comprehensive analysis consisting of a quantitative and qualitative evaluation of balance sheet strength, operating performance, business profile, and enterprise risk management or, where appropriate, the specific nature and details of a security. Because a BCR is a forward-looking opinion as of the date it is released, it cannot be considered as a fact or guarantee of future credit quality and therefore cannot be described as accurate or inaccurate. A BCR is a relative measure of risk that implies credit quality and is assigned using a scale with a defined population of categories and notches. Entities or obligations assigned the same BCR symbol developed using the same scale, should not be viewed as completely identical in terms of credit quality. Alternatively, they are alike in category (or notches within a category), but given there is a prescribed progression of categories (and notches) used in assigning the ratings of a much larger population of entities or obligations, the categories (notches) cannot mirror the precise subtleties of risk that are inherent within similarly rated entities or obligations. While a BCR reflects the opinion of AM Best Rating Services, Inc. (AM Best) of relative creditworthiness, it is not an indicator or predictor of defined impairment or default probability with respect to any specific insurer, issuer, or financial obligation. A BCR is not investment advice, nor should it be construed as a consulting or advisory service, as such; it is not intended to be utilized as a recommendation to purchase, hold, or terminate any insurance policy, contract, security, or any other financial obligation, nor does it address the suitability of any particular policy or contract for a specific purpose or purchaser. Users of a BCR should not rely on it in making any investment decision; however, if used, the BCR must be considered as only one factor. Users must make their own evaluation of each investment decision. A BCR opinion is provided on an "as is" basis without any expressed or implied warranty. In addition, the BCR may be changed, suspended, or withdrawn at any time for any reason at the sole discretion of AM Best.

For the most current version, visit [Guide to Best's Credit Ratings](#). BCRs are distributed via the AM Best website at [www.ambest.com](http://www.ambest.com). For additional information regarding the development of a BCR and other rating-related information and definitions, including outlooks, modifiers, identifiers and affiliation codes, please refer to the report titled "[Guide to Best's Credit Ratings](#)" available at no charge on the AM Best website. BCRs are proprietary to AM Best Company, Inc. and may not be reproduced without permission.

*Based on information contained in Version 121719 of the AM Best Company, Inc.'s Guide to Best's Financial Strength Ratings (FSR).*



## Lake of the Woods School School Board Meeting Agenda Information

### School Board Agenda

#### Date:

June 26, 2023

\*\*\*\*\*

#### Agenda Item Number:

Item 7.h.

\*\*\*\*\*

#### Agenda Item:

Approval of Policy Revision

\*\*\*\*\*

#### Requested Action:

Approval and adoption of Policies listed below

\*\*\*\*\*

#### Background Information:

- There are a number of policies that need to be approved prior to the start of the 2023-2024 school year. These policies either go into effect immediately or the revisions are largely taken word-for-word from 2023 legislation. School boards may choose to adopt changes in a single meeting or as an emergency (pursuant to Policy 208). Whether policy language has been formally adopted, school districts must follow the laws related to the policies. The following redline policies are in the regular board meeting packet and will be up for formal approval and adoption.
  - 516.5 Overdose Medication > (second reading) adds school district policy requirements and prescription authorizations. Each school building is required to have 2 doses of nasal naloxone available and provide training to staff. Effective July 1, 2023
  - 417 - Chemical Use and Abuse > (second reading) requires the district to develop, implement and evaluate a comprehensive drug-tree awareness program for district employees; and have procedures in place to detect and address chemical abuse problems of students while on school premises.
  - 419 Tobacco Free Environment > reflects marijuana legalization (education program not required until 2026-2027 school year)
  - 424 License Status > adds annual report to PELSB
  - 425 Staff Development > adds paraprofessional paid orientation or professional development
  - 509 Enrollment of Nonresident Students > adds application provision
  - 514 Bully Prohibition Policy > adds malicious and sadistic conduct prohibition; updates General Policy Statement and Notice
  - 534 School Meals Policy > updates policy to reflect new free meals law
  - 621 Literacy and the READ Act > this is a new policy that address requirements under the READ Act
  - 709 Student Transportation Safety Policy > adds active transportation safety training requirements; adds Type III bus change
  - 806 Crisis Management Policy > adds active shooter drill requirements

\*\*\*\*\*

#### Attachments:

1.0 516.5 Overdose Medication

- 2.0 417 - Chemical Use and Abuse
- 3.0 419 Tobacco Free Environment
- 4.0 424 License Status
- 5.0 425 Staff Development
- 6.0 509 Enrollment of Nonresident Students
- 7.0 514 Bully Prohibition Policy
- 8.0 534 School Meals Policy
- 9.0 621 Literacy and the READ Act
- 10.0 709 Student Transportation Safety Policy
- 11.0 806 Crisis Management Policy

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**Fiscal Impact:**

NA

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**Recommendation(s):**

Approve and adopt policies as presented

\*\*\*\*\*

**School Board Action:**

Motion by: \_\_\_\_\_

Second by: \_\_\_\_\_

Vote Yes: \_\_\_\_\_

Vote No: \_\_\_\_\_

No Action Required: \_\_\_\_\_

Adopted: \_\_\_\_\_

MSBA/MASA Model Policy 516.5

Orig. 2023

Revised: \_\_\_\_\_

Rev: June 2023

## 516.5 OVERDOSE MEDICATION

***[Note: The 2023 Minnesota legislature enacted legislation requiring school districts to maintain a supply of opiate antagonists. ~~are not required to adopt a policy on the use of emergency drugs for the treatment of drug related overdoses. School districts and their employees are legally permitted to purchase, store, and administer Naloxone (Narcan) in response to an opiate overdose in schools and those who do assist with such administration are immune from civil liability as well as exempt from criminal prosecution from possession, use, etc. of a prescription medication, particularly to an individual to whom it was not prescribed. The provisions of this policy outline the requirements of the law with respect to the use of Naloxone (Narcan) in schools.]~~***

### I. PURPOSE

As a means of enhancing the health and safety of its students, staff and visitors, the school district will acquire, administer, and store doses of an opiate antagonist, specifically Naloxone (Narcan)<sup>1</sup>, and administration devices or kits for emergency use to assist a student, staff member, or other individual believed or suspected to be experiencing an opioid overdose on school district property during the school day or at school district activities.

### II. GENERAL STATEMENT OF POLICY

The school board authorizes school district administration to obtain and possess opioid overdose reversal medication, such as Naloxone, to be maintained and administered to a student or other individual by trained school staff if the staff member determines in good faith that the person to whom the medication is administered is experiencing an opioid overdose. Authorization for obtaining, possessing and administering Naloxone or similar permissible medications under this policy are contingent upon: 1) the continued validity of state and federal law that permit a person who is not a healthcare professional to dispense an opiate antagonist to the school district and its employees by law; 2) that the school district and its staff are immune from criminal prosecution and not otherwise liable for civil damages for administering the opiate antagonist to another person who the staff member believes in good faith to be suffering from a drug overdose; and 3) the availability of funding either from outside sources or as approved by the school board to obtain and administer opioid overdose reversal medication.

### III. DEFINITIONS

- A. **"Drug-related overdose"** means an acute condition, including mania, hysteria, extreme physical illness, respiratory depression or coma, resulting from the consumption or use of a controlled substance, or another substance with which a controlled substance was combined, and that a layperson would reasonably believe to be a drug overdose that requires immediate medical assistance.
- B. **"Naloxone Coordinator"** is a school district staff person or administrator appointed to monitor adherence to protocols outlined in this policy and referenced procedures. The Naloxone Coordinator is responsible for building-level administration and management of Opiate Antagonist medications and supplies. The school district's Naloxone Coordinator is [insert title of staff person appointed as coordinator].

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<sup>1</sup> Naloxone is the medication that reverses an opioid overdose. Narcan® is the brand name for the intranasal applicator (nasal spray) form of naloxone. Naloxone usually refers to an intramuscular (IN+M) naloxone form that comes in a vial and is administered with a syringe, normally dispensed as an "IM kit."

- C. **"Opiate"** means any dangerous substance having an addiction forming or addiction sustaining liability similar to morphine or being capable of conversion into a drug having such addiction forming or addiction sustaining liability.
- D. **"Opiate Antagonist"** means naloxone hydrochloride ("Naloxone") or any similarly acting drug approved by the federal Food and Drug Administration for the treatment of a drug overdose.
- E. **"Standing Order"** means directions from the school district's medical provider that sets forth how to house and administer Naloxone or other Opiate Antagonist medications to students, staff members or other individuals believed or suspected to be experiencing an opioid overdose. This Standing Order should include the following information:
  - 1. Administration type
  - 2. Dosage
  - 3. Date of issuance
  - 4. Signature of the authorized provider

#### **IV. GENERAL STATEMENT OF POLICY AND RESPONSIBILITIES**

- A. The school district must maintain a supply of opiate antagonists at each school site to be administered in compliance with Minnesota law. Each school building must have two doses of nasal naloxone available on-site.
- B. A licensed physician, a licensed advanced practice registered nurse authorized to prescribe drugs pursuant to Minnesota Statutes, section 148.235, or a licensed physician assistant may authorize a nurse or other personnel employed by, or under contract with, a public school may be authorized to administer opiate antagonists as defined under Minnesota Statutes, section 604A.04, subdivision 1.
- C. A licensed practical nurse is authorized to possess and administer an opiate antagonist in a school setting notwithstanding Minnesota Statutes, 148.235, subdivisions 8 and 9.
- D. District Collaborative Planning and Implementation Team

To the extent Naloxone is obtained for use consistent with this policy, the school district will establish a district-wide collaborative planning and implementation team ("District Planning Team") who will oversee the general development and operations related to the use of opiate antagonist Naloxone and regularly report to the school board as to its activities.

- 1. The District Planning Team will include the Naloxone Coordinator and may include the superintendent (or designee), school nurse, public health experts, first responders, student or family representatives, and community partners who will be assigned to the Team by the superintendent or designee or solicited as volunteers by the superintendent.
- 2. The District Planning Team, through the Naloxone Coordinator, will obtain a protocol or Standing Order from a licensed medical prescriber for the use of Naloxone or other Opiate Antagonist by school district staff in all school facilities and activities and will update or renew the protocol or Standing Order annually or as otherwise required. A copy of the protocol or Standing Order will be maintained in the office of the Naloxone Coordinator.

3. The District Planning Team will develop district-wide guidelines and procedures and determine the form(s) of Naloxone to be used within the school district (nasal, auto injector, manual injector) and the method and manner of arranging for the financing and purchasing, storage and use of Naloxone to be approved by the school board. Once approved by the school board, these guidelines and procedures will be attached and incorporated into this policy. At a minimum, these guidelines and procedures will:
  - a. Ensure that when Naloxone is administered, school district employees must activate the community emergency response system (911) to ensure additional medical support due to the limited temporary effect of Naloxone and the continued need of recipients of additional medical care;
  - b. Require school district employees to contact a school district healthcare professional to obtain medical assistance for the recipient of the Naloxone, if possible, pending arrival of emergency personnel;
  - c. Direct school district employees to make immediate attempts to determine if the recipient is a minor and, if so, locate the identity of the parent or guardian of the minor and ensure contact with that parent or guardian is made as soon as possible after administration of the Naloxone for the purpose of informing the parent or guardian of the actions that have been taken; and
  - d. Require school district staff to inform the building administrator or other administrator overseeing an event or activity of the administration of Naloxone, as well as the Naloxone Coordinator, after taking necessary immediate emergency steps.
4. The District Planning Team will determine the type and method of annual training, identify staff members at each school site to be trained and coordinate the implementation of the training with the assistance of the Naloxone Coordinator.

**E. Site Planning Teams**

1. In consultation with the District Planning Team, the administrator at each school site may establish, in the manner the superintendent or Naloxone Coordinator deems appropriate, a Site Planning Team within the school site.
2. The Site Planning Team will be responsible for the coordination and implementation of this policy, district-wide guidelines and procedures within the school site and will develop and implement any specific guidelines and procedure for the storage and use of Naloxone within the school site in a manner consistent with this policy and district wide procedures and guidelines.

**F. School District Staff**

School district staff members will be responsible for attending all required training pertaining to the policy, procedures and guidelines for the storage and use of Naloxone and performing any assigned responsibilities pursuant to the guidelines and procedures.

**V. NALOXONE STORAGE**

- A. The Site Planning Team will select numerous Naloxone storage locations within the school site and outside the school site when activities are conducted off school grounds (i.e., transportation services, field trips, etc.).

***[Note: School districts may decide that Naloxone will not be sent on field trips, transportation or activities that occur outside of the typical school day or off school property and may modify this statement accordingly. If Naloxone is provided during these auxiliary activities, schools should ensure that it is only provided if there is an available trained staff member to administer it and that the medication can be safely and legally stored and transported.]***

- B. The selected storage locations of Naloxone will be classified as non-public "security information" as the school board has determined that the disclosure of this data to the general public would be likely to substantially jeopardize the security of the medication that could be subject to theft, tampering, and improper use. Therefore, the identity of the storage locations will be shared only with those school district staff members whom the District Planning Team or Site Team have determined need access to this information to aid public health and safety as determined in the procedures and guidelines.
- C. Stock Naloxone will be clearly labeled, monitored for expiration dates, and stored in a secured location that is accessible by trained staff as set forth in paragraph V.B.

## **VI. Privacy Protections**

The school district will maintain the privacy of students and staff related to the administration of Naloxone as required by law.

**Legal References:** Minn. Stat. § 13.32 (Educational Data)  
Minn. Stat. § 13.43 (Personnel Data)  
Minn. Stat. § 13.37 (General Nonpublic Data)  
Minn. Stat. § 121A.21 (School Health Services)  
Minn. Stat. § 121A.22 (Administration of Drugs and Medicine)  
**Minn. Stat. § 121A.224 (Opiate Antagonists)**  
Minn. Stat. § 144.344 (Emergency Treatment)  
**Minn. Stat. § 148.235 (Prescribing Drugs and Therapeutic Devices)**  
Minn. Stat. § 151.37 (Legend Drugs; Who May Prescribe, Possess)  
Minn. Stat. § 152.01 (Definitions)  
Minn. Stat. § 152.02 (Schedules of Controlled Substances)  
~~Minn. Stat. § 152.212 (Labeling of Prescription Drug Containers)~~  
Minn. Stat. § 604A.01 (Good Samaritan Law)  
Minn. Stat. § 604A.015 (School Bus Driver Immunity from Liability)  
Minn. Stat. § 604A.04 (Good Samaritan Overdose Prevention)  
Minn. Stat. § 604A.05 (Good Samaritan Overdose Medical Assistance)  
Minn. R. Pt. 6800.4220 (Schedule II Controlled Substances)  
20 U.S.C. § 1232g (Family Educational and Privacy Rights)

**Cross Reference:** MSBA/MASA Model Policy 516 (Student Medication)  
Minnesota Department of Health Toolkit on the Administration of Naloxone

Adopted: \_\_\_\_\_

MSBA/MASA Model Policy 417

Revised: \_\_\_\_\_

Orig. 1995

Rev. 2022~~45~~

## 417 CHEMICAL USE AND ABUSE

*[Note: This policy reflects mandatory provisions of state and federal law and is not discretionary.]*

### I. PURPOSE

The school board recognizes that chemical use and abuse constitutes a grave threat to the physical and mental well-being of students and employees and significantly impedes the learning process. Chemical use and abuse also creates significant problems for society in general. The school board believes that the public school has a role in education, intervention, and prevention of chemical use and abuse. The purpose of this policy is to assist the school district in its goal to prevent chemical use and abuse by providing procedures for education and intervention.

### II. GENERAL STATEMENT OF POLICY

- A. Use ~~or possession~~ of controlled substances, ~~toxic substance~~, medical cannabis, ~~toxic substances~~, and alcohol ~~before, during, or after school hours, at school or in any other school location~~, is prohibited in ~~the school setting in~~ accordance with school district policies with respect to a Drug-Free Workplace/Drug-Free School.
- B. The ~~policy of this school district~~ shall develop, implement, and evaluate comprehensive programs and activities that foster safe, healthy, supportive, and drug-free environments that support student academic achievement. ~~is to provide an instructional program in every elementary and secondary school in chemical abuse and the prevention of chemical dependency.~~
- C. ~~¶~~ Every ~~The school district that~~ participates in a school district chemical abuse program shall establish and maintain in every school a chemical abuse preassessment team. The team is responsible for addressing reports of chemical abuse problems and making recommendations for appropriate responses to the individual reported cases. ~~¶~~
- ~~D. The superintendent, with the advice of the school board, shall be responsible for establishing a school and community advisory team to address chemical abuse problems in the district. ¶~~
- ~~ED. The school district shall establish and maintain a drug-free awareness program to for educate and assist its employees. and may establish a students, and others in understanding this policy and the goals of achieving drug free schools and workplaces.~~

*[Note: ~~School districts are required to establish a drug-free awareness program for school district employees pursuant to the Drug-Free Workplace Act. In addition, state law requires that the written districtwide school discipline policy must include procedures for detecting and addressing chemical abuse problems of a student while on the school premises. Further, school districts are required to develop, implement, and evaluate comprehensive programs and activities that foster safe, healthy, supportive, and drug-free environments that support student academic achievement if receiving funding under the federal Student Support and Academic Enrichment Grants law. Comprehensive drug prevention programs are required to be adopted and carried out by school districts pursuant to the Safe and Drug-Free Schools and Communities Act. In addition, school districts are required by the Drug-Free Workplace Act to establish drug-free awareness programs for school district employees. Further, state law authorizes school districts to provide instructional programs in chemical abuse and the prevention of chemical dependency.]~~*

### III. DEFINITIONS

- A. "Chemical abuse," as applied to students, means use of any psychoactive or mood-altering chemical substance, without compelling medical reason, in a manner that induces mental, emotional, or physical impairment and causes socially dysfunctional or socially disordering behavior, to the extent that the ~~minor's~~ student's normal function in academic, school, or social activities is chronically impaired. ~~¶~~
- ~~B. "Chemicals" includes, but is not limited to, alcohol, toxic substances, medical cannabis, and controlled substances as defined in the school district's Drug-Free Workplace/Drug-Free School policy.~~

- B. "Controlled substances," as applied to the chemical abuse assessment of students, means a drug, substance, or immediate precursor in Schedules I through V of Minnesota Statutes section 152.02 and "marijuana" as defined in Minnesota Statutes section 152.01, subdivision 9, but not distilled spirits, wine, malt beverages, intoxicating liquors or tobacco. As otherwise defined in this policy, "controlled substances" include narcotic drugs, hallucinogenic drugs, amphetamines, barbiturates, marijuana, anabolic steroids, or any other controlled substance as defined in Schedules I through V of the Controlled Substances Act, 21 United States Code section 812, including analogues and look-alike drugs.
- C. "Drug prevention" means prevention, early intervention, rehabilitation referral, recovery support services, or education related to the illegal use of drugs, such as raising awareness about the consequences of drug use that are evidence based.
- ~~C. "Use" includes to sell, buy, manufacture, distribute, dispense, use, or be under the influence of alcohol and/or controlled substances, whether or not for the purpose of receiving remuneration.~~
- ~~D. "School location" includes any school building or on any school premises; on any school-owned vehicle or in any other school approved vehicle used to transport students to and from school or school activities; off school property at any school sponsored or school approved activity, event, or function; such as a field trip or athletic event, where students are under the jurisdiction of the school district; or during any period of time such employee is supervising students on behalf of the school district or otherwise engaged in school district business.~~
- D. "Teacher" means all persons employed in a public school or education district or by a service cooperative as members of the instructional, supervisory, and support staff including superintendents, principals, supervisors, secondary vocational and other classroom teachers, librarians, counselors, school psychologists, school nurses, school social workers, audio-visual directors and coordinators, recreation personnel, media generalists, media supervisors, and speech therapists.

#### IV. STUDENTS

##### A. Districtwide School Discipline Policy

Procedures for detecting and addressing chemical abuse problems of a student while on school premises are included in the districtwide school student discipline policy.

##### AB. Programs and Activities Instruction

14. ~~Every~~ **The school district shall develop, implement, and evaluate comprehensive** ~~provide an instructional~~ **programs and activities that foster safe, healthy, supportive, and drug-free environments that support student academic achievements. The programs and activities may include, among other programs and activities, drug prevention activities and programs that may be evidence based, including programs to educate students against the use of alcohol, tobacco, marijuana, smokeless tobacco products, and electronic cigarettes in chemical abuse and the prevention of chemical dependency. The school district may involve parents, students, health care professionals, state department staff, and members of the community in developing the curriculum.**

~~[Note: The Safe and Drug-Free Schools and Communities Act requires school districts to adopt and carry out a comprehensive drug and violence prevention program with funds received. Since a comprehensive drug prevention program is required and a school district is specifically authorized by state law to provide instructional programs in chemical abuse and the prevention of chemical dependency, this should be a component of each school district's mandatory program. In addition, the Safe and Drug-Free Schools and Communities Act specifies additional items which that may be included as part of the mandatory comprehensive drug prevention program. Some of the suggested items relating to instruction or training are detailed in Paragraphs 2. Through 6. Below and a school district may wish to adopt one or all of the listed components as part of its mandatory program.]~~

2. As part of its drug-free programs, the school district may implement the drug abuse resistance education program (DARE) that enables peace officers to undergo the training to teach a curriculum on drug abuse resistance in schools.

- ~~2. Each school shall have age appropriate and developmentally based activities that:~~
  - ~~a. address the consequences of violence and the illegal use of drugs, as appropriate;~~
  - ~~b. promote a sense of individual responsibility;~~
  - ~~c. teach students that most people do not illegally use drugs;~~
  - ~~d. teach students to recognize social and peer pressure to use drugs illegally and the skills for resisting illegal drug use;~~
  - ~~e. teach students about the dangers of emerging drugs;~~
  - ~~f. engage students in the learning process; and~~
  - ~~g. incorporate activities in secondary schools that reinforce prevention activities implemented in elementary schools.~~
- ~~3. Each school shall have activities that involve families, community sectors (which may include appropriately trained seniors), and a variety of drug and violence prevention providers in setting clear expectations against violence and illegal use of drugs and appropriate consequences for violence and illegal use of drugs.~~
- ~~4. Each school shall disseminate drug and violence prevention information within the school and to the community.~~
- ~~5. Each school shall have professional development and training for, and involvement of, school personnel, student services personnel, parents, and interested community members in prevention, education, early identification and intervention, mentoring, or rehabilitation referral, as related to drug and violence prevention.~~
- ~~6. Each school shall have drug and violence prevention activities that may include the following:~~
  - ~~a. Community wide planning and organizing activities to reduce violence and illegal drug use, which may include gang activity prevention.~~
  - ~~b. The hiring and mandatory training, based on scientific research, of school security personnel who interact with students in support of youth drug and violence prevention activities under this policy that are implemented in the school.~~
  - ~~c. Conflict resolution programs, including peer mediation programs that educate and train peer mediators and a designated faculty supervisor, and youth anti-crime and anti-drug councils and activities.~~
  - ~~d. Counseling, mentoring, referral services, and other student assistance practices and programs, including assistance provided by qualified school-based mental health services providers and the training of teachers by school-based mental health services providers in appropriate identification and intervention techniques for students at risk of violent behavior and illegal use of drugs.~~
  - ~~e. Programs that encourage students to seek advice from, and to confide in, a trusted adult regarding concerns about violence and illegal drug use.~~

**CD. Reports of Use, Possession, or Transfer of Alcohol or a Controlled Substance**~~Chemical Use and Abuse~~

- ~~1. In the event that a school district employee knows that a student is abusing, possessing, transferring, distributing, or selling chemicals in a school location:~~
  - ~~a. The employee shall immediately either take the student to an administrator or notify an appropriate administrator of the observation and continue to observe the student until the administrator arrives.~~
  - ~~b. The administrator will notify the student's parents. If there is a medical emergency, the administrator will notify the school nurse and/or outside medical personnel as appropriate.~~

~~c. The administrator will notify law enforcement officials, the student's counselor, and the chemical preassessment team.~~

~~d. The administrator and/or law enforcement officials will confiscate the chemicals and/or conduct a search of the student's person, effects, locker, vehicle, or areas within the student's control. Searches by school district officials shall be in accordance with school board policies regarding search and seizure.~~

~~e. The school district will take appropriate disciplinary action in compliance with the student discipline code. Such discipline may include immediate suspension, initiation of expulsion proceedings, and/or referral to a detoxification center or medical center.~~

~~2. If a school district employee has reason to believe that a student is abusing, possessing, transferring, distributing, or selling chemicals:~~

~~a. The employee shall notify the building administrator or a member of the preassessment team and shall describe the basis for the suspicion. The building administrator and/or team will determine what action should be taken. Action may include conducting an investigation, gathering data, scheduling a conference with the student or parents, or providing a meeting between a single member of the team and the student to discuss the behaviors that have been reported and attempting to ascertain facts regarding chemical abuse.~~

~~b. The team may determine there is no chemical abuse. If the team determines there is chemical abuse, the team will select an appropriate course of action, which may include referral to a school counselor, referral to a treatment program, referral for screening, assessment, and treatment planning, participation in support groups, or other appropriate measures.~~

1. ~~4.~~ A teacher in a nonpublic school participating in a school district chemical use program, or a public school teacher, who knows or has reason to believe that a student is using, possessing, or transferring alcohol or a controlled substance while on the school premises or involved in school-related activities, shall immediately notify the school's chemical abuse preassessment team, or staff member assigned duties similar to those of such a team, of this information.

*[Note: School districts are not required to participate in a chemical abuse program or establish a chemical abuse preassessment team pursuant to state law. Schools are required to have procedures for detecting student chemical abuse and can obtain federal funding if they establish drug prevention, detection, intervention, and recovery support services. Thus, it is recommended that schools establish these programs and activities. For those schools that do not establish a chemical abuse preassessment team, those obligations could be assigned to a specified staff member such as a school counselor or administrator.]*

- ~~32.~~ Students involved in the abuse, possession, transfer, distribution, or sale of chemicals ~~shall~~ may be suspended and proposed for expulsion in compliance with the student discipline policy and the Pupil Fair Dismissal Act, Minnesota Statutes section ~~§~~ 121A.40-121A.56, and proposed for expulsion.

- ~~43.~~ Searches by school district officials in connection with the ~~abuse, possession, or transfer, distribution, or sale of alcohol or a controlled substance~~ chemicals will be conducted in accordance with school board policies related to search and seizure.

4. Nothing in paragraph IV.B.1. prevents a teacher or any other school employee from reporting to a law enforcement agency any violation of law occurring on school premises or at school sponsored events.

#### **DE. Preassessment Team**

1. Every school that participates in a school district chemical abuse program shall ~~establish~~ have a chemical abuse preassessment team designated by the superintendent or designee. The team ~~must~~ will be composed of classroom teachers, administrators, and to the extent they exist in the school, school nurse, school counselor or psychologist, social worker, chemical abuse specialist, and other appropriate professional staff ~~to the extent they exist in each school, such as the school nurse, school counselor or psychologist,~~

~~social worker, chemical abuse specialist, or others.~~ For schools that do not have a chemical abuse program and team, the superintendent or designee will assign these duties to a designated school district employee.

2. The team is responsible for addressing reports of chemical abuse problems and making recommendations for appropriate responses to the individual reported cases.
3. Within forty-five (45) days after receiving an individual reported case, the team shall make a determination whether to provide the student and, in the case of a minor, the student's parents with information about school and community services in connection with chemical abuse.

#### **ED. Data Practices**

1. Student data may be disclosed without consent in health and safety emergencies pursuant to Minnesota Statutes sections 13.32 and applicable federal law and regulations.¶

#### **2. Destruction of Records**

- a. If the preassessment team decides not to provide a student and, in the case of a minor, the student's parents with information about school or community services in connection with chemical abuse, records created or maintained by the team about the student shall be destroyed not later than six (6) months after the determination is made.
- b. If the team decides to provide the student and, in the case of a minor or a dependent student, the student's parents with ~~such~~ information about school or community services in connection with chemical abuse, records created or maintained by the team about the student shall be destroyed not later than six (6) months after the student is no longer enrolled in the district.
- c. ~~This section shall govern the~~ Destruction of records identifying individual students shall be governed by paragraph IV.E.2. notwithstanding provisions of the ~~Records Management Act, Minnesota Statutes sections 138.163 (Preservation and Disposal of Public Records).~~

#### **FE. Consent**

Any minor may give effective consent for medical, mental, and other health services to determine the presence of or to treat conditions associated with alcohol and other drug abuse, and the consent of no other person is required.

*[Note: State law permits schools to provide these services to minor students without the consent of a parent. If, however, a school district provides these or other services pursuant to a grant received under the Student Support and Academic Enrichment Grants law, this funding could be jeopardized if the requirements of federal law, to obtain prior written, informed consent from the parent of each child who is under 18 years of age is not obtained.]*

¶

#### ~~¶ F. School and Community Advisory Team¶~~

~~¶ 1. The superintendent, with the advice of the school board, shall establish a school and community advisory team to address chemical abuse problems. The advisory team will be composed of representatives from the school preassessment teams to the extent possible, law enforcement agencies, county attorney's office, social service agencies, chemical abuse treatment programs, parents, and the business community.¶~~

~~¶ 2. The advisory team shall:¶~~

~~¶ a. build awareness of the problem within the community, identify available treatment and counseling programs for students, and develop good working relationships and enhance communication between the schools and other community agencies; and¶~~

~~¶ develop a written procedure clarifying the notification process to be used by the chemical abuse preassessment team when a student is believed to be in possession of or under the influence of alcohol or a controlled substance. The procedure must include contact with the student and the student's parents or guardian in the case of a minor student.¶~~

## V. EMPLOYEES

- A. The ~~school district shall establish~~ ~~superintendent or designee shall undertake and maintain a~~ drug-free awareness ~~and prevention~~ program to inform employees, students, and others about:
1. The dangers ~~and health risks of chemical~~ ~~of drug~~ abuse in the workplace/school.
  2. The school district's ~~drug-free workplace/drug-free school~~ policy of maintaining a drug-free workplace.
  3. Any available drug ~~or alcohol~~ counseling, ~~treatment, rehabilitation, re-entry, and/or~~ employee assistance programs ~~available to employees and/or students.~~
  4. The penalties that may be imposed on employees for drug abuse violations.
- B. The ~~school district~~ ~~superintendent or designee~~ shall notify any federal granting agency required to be notified under the Drug-Free Workplace Act within ten (10) days after receiving notice ~~from the employee or otherwise receiving actual notice of any criminal drug statute conviction of an employee for a criminal drug statute violation occurring in the workplace. To facilitate the giving of such notice, any employee aware of such a conviction shall report the same to the superintendent.~~

~~¶ (Note: Notification to the federal granting agency within ten (10) days is required by the Drug-Free Workplace Act. 41 U.S.C. § 8103.)¶~~

**Legal References:**

- Minn. Stat. § 13.32 (Educational Data)
- Minn. Stat. § 121A.25-121A.29 (Chemical Abuse)
- Minn. Stat. § 121A.40-121A.56 (Pupil Fair Dismissal Act)
- Minn. Stat. § 121A.61 (Discipline and Removal of Students from Class)
- Minn. Stat. § 124D.695 (Approved Recovery Program Funding)
- Minn. Stat. § 126C.44 (Safe Schools Levy)
- Minn. Stat. § 138.163 (Preservation and Disposal of Public Records) ~~Records Management Act)~~
- Minn. Stat. § 144.343 (Pregnancy, Venereal Disease, Alcohol or Drug Abuse, Abortion)
- Minn. Stat. § 152.01 (Definitions)
- Minn. Stat. § 152.02 (Schedules of Controlled Substances; Administration of Chapter)
- Minn. Stat. § 152.22 (Medical Cannabis; Definitions; Medical Cannabis)
- Minn. Stat. § 152.23 (Medical Cannabis; Limitations; Medical Cannabis)¶
- Minn. Stat. § 299A.33 (DARE Program)
- Minn. Stat. § 466.07, subd. 1 (Indemnification Required)
- Minn. Stat. § 609.101, subd. 3(e) (Controlled Substance Offenses; Minimum Fines)
- 20 U.S.C. § 1232g (Family Educational Rights and Privacy Act)
- 20 U.S.C. §§ 7101-7105 ~~22 (Student Support and Academic Enrichment Grants Safe and Drug-Free Schools and Communities Act)~~
- 20 U.S.C. § 5812 (National Education Goals)
- 20 U.S.C. § 7175 (Local Activities)
- 41 U.S.C. §§ 8101-8106 (Drug-Free Workplace Act)
- 34 C.F.R. Part 84 (Government-wide Requirements for Drug-Free Workplace)

**Cross References:**

- MSBA/MASA Model Policy 403 (Discipline, Suspension, and Dismissal of School District Employees)
- MSBA/MASA Model Policy 416 (Drug and Alcohol Testing)
- MSBA/MASA Model Policy 418 (Drug-Free Workplace/Drug Free School)
- MSBA/MASA Model Policy 419 (Tobacco-Free Environment; Possession and Use of Tobacco, Tobacco-Related Devices, and Electronic Delivery Devices; Vaping Awareness and Prevention Instruction)
- MSBA/MASA Model Policy 502 (Search of Student Lockers, Desks, Personal

Possessions, and Student's Person)

MSBA/MASA Model Policy 506 (Student Discipline)

MSBA/MASA Model Policy 515 (Protection and Privacy of Pupil Records)

MSBA/MASA Model Policy 527 (Student Use and Parking of Motor Vehicles; Patrols, Inspections, and Searches)

Adopted: \_\_\_\_\_

MSBA/MASA Model Policy 419

Orig. 1995

Revised: \_\_\_\_\_

Rev. 2023

**419 TOBACCO-FREE ENVIRONMENT; POSSESSION AND USE OF TOBACCO, TOBACCO-RELATED DEVICES, AND ELECTRONIC DELIVERY DEVICES; VAPING AWARENESS AND PREVENTION INSTRUCTION**

***[Note: School districts are not required by statute to have a policy addressing these issues. However, Minnesota Statutes, section 144.416 requires that entities that control public places must make reasonable efforts to prevent smoking in public places, including the posting of signs or any other means which may be appropriate. Additionally, Minnesota Statutes, section 120B.238 requires that vaping prevention instruction be provided as set forth in this policy.]***

**I. PURPOSE**

The purpose of this policy is to maintain a learning and working environment that is tobacco free.

**II. GENERAL STATEMENT OF POLICY**

- A. A violation of this policy occurs when any student, teacher, administrator, other school personnel of the school district, or person smokes or uses tobacco, tobacco-related devices, or carries or uses an activated electronic delivery device in a public school. This prohibition extends to all facilities, whether owned, rented, or leased, and all vehicles that a school district owns, leases, rents, contracts for, or controls. In addition, this prohibition includes vehicles used, in whole or in part, for work purposes, during hours of school operation, if more than one person is present. This prohibition includes all school district property and all off-campus events sponsored by the school district.
- B. A violation of this policy occurs when any elementary school, middle school, or secondary school student possesses any type of tobacco, tobacco-related devices, or electronic delivery devices in a public school. This prohibition extends to all facilities, whether owned, rented, or leased, and all vehicles that a school district owns, leases, rents, contracts for, or controls and includes vehicles used, in whole or in part, for school purposes, during hours of school operation, if more than one person is present. This prohibition includes all school district property and all off-campus events sponsored by the school district.
- C. The school district will act to enforce this policy and to discipline or take appropriate action against any student, teacher, administrator, school personnel, or person who is found to have violated this policy.

***[Note: The following language is not required by law, but is recommended by MSBA for inclusion in this policy.]***

- D. ***The school district will not solicit or accept any contributions or gifts of money, curricula, materials, or equipment from companies that directly manufacture and are identified with tobacco products, tobacco-related devices, or electronic delivery devices. The school district will not promote or allow promotion of tobacco products or electronic delivery devices on school property or at school-sponsored events.***

¶

**III. DEFINITIONS**

- A. "Electronic delivery device" means any product containing or delivering nicotine,

lobelia, or any other substance, whether natural or synthetic, intended for human consumption that can be used by a person to simulate smoking in the delivery of nicotine or any other substance through inhalation of aerosol or vapor from the product. Electronic delivery devices includes but is not limited to devices manufactured, marketed, or sold as electronic cigarettes, electronic cigars, electronic pipe, vape pens, modes, tank systems, or under any other product name or descriptor. Electronic delivery device includes any component part of a product, whether or not marketed or sold separately. Electronic delivery device excludes drugs, devices, or combination products, as those terms are defined in the Federal Food, Drug, and Cosmetic Act, that are authorized for sale by the United States Food and Drug Administration.

- B. "Heated tobacco product" means a tobacco product that produces aerosols containing nicotine and other chemicals which are inhaled by users through the mouth.
- C. "Tobacco" means cigarettes and any product containing, made, or derived from tobacco that is intended for human consumption, whether chewed, smoked, absorbed, dissolved, inhaled, snorted, sniffed, or ingested by any other means, or any component, part, or accessory of a tobacco product, including, but not limited to, cigars; cheroots; stogies; perique; granulated, plug cut, crimp cut, ready rubbed, and other smoking tobacco; snuff; snuff flour; cavendish; plug and twist tobacco; fine cut and other chewing tobacco; shorts; refuse scraps, clippings, cuttings and sweepings of tobacco; and other kinds and forms of tobacco. Tobacco excludes any drugs, devices, or combination products, as those terms are defined in the Federal Food, Drug, and Cosmetic Act, that are authorized for sale by the United States Food and Drug Administration.
- D. "Tobacco-related devices" means cigarette papers or pipes for smoking or other devices intentionally designed or intended to be used in a manner which enables the chewing, sniffing, smoking, or inhalation of vapors aerosol or vapor of tobacco or tobacco products. Tobacco-related devices include components of tobacco-related devices which may be marketed or sold separately.
- E. "Smoking" means inhaling, exhaling, burning, or carrying any lighted or heated cigar, cigarette, pipe, or any other lighted or heated product containing, made, or derived from nicotine, tobacco, marijuana, or other plant, whether natural or synthetic, that is intended for inhalation. Smoking includes carrying or using an activated electronic delivery device.
- F. "Vaping" means using an activated electronic delivery device or heated tobacco product.

#### **IV. EXCEPTIONS**

- A. A violation of this policy does not occur when an Indian adult lights tobacco on school district property as a part of a traditional Indian spiritual or cultural ceremony. **An American Indian student may carry a medicine pouch containing loose tobacco intended as observance of traditional spiritual or cultural practices.** An Indian is a person who is a member of an Indian tribe as defined under Minnesota law.
- B. A violation of this policy does not occur when an adult nonstudent possesses a tobacco or nicotine product that has been approved by the United States Food and Drug Administration for sale as a tobacco-cessation product, as a tobacco-dependence product, or for other medical purposes, and is being marketed and sold solely for such an approved purpose. Nothing in this exception authorizes smoking or use of tobacco, tobacco-related devices, or electronic delivery devices on school property or at off-campus events sponsored by the school district.

#### **V. VAPING PREVENTION INSTRUCTION**

- A. The school district must provide vaping prevention instruction at least once to students in grades 6 through 8.
- B. The school district may use instructional materials based upon the Minnesota Department of Health's school e-cigarette toolkit or may use other smoking prevention instructional materials with a focus on vaping and the use of electronic delivery devices and heated tobacco products. The instruction may be provided as part of the school district's locally developed health standards.

**[NOTE: In addition, school districts may choose to require (a) evidence-based vaping prevention instruction to students in grades 9 through 12; and/or (b) a peer-to-peer education program to provide vaping prevention instruction.]**

## **VI. ENFORCEMENT**

- A. All individuals on school premises shall adhere to this policy.
- B. Students who violate this tobacco-free policy shall be subject to school district discipline procedures.
- C. School district administrators and other school personnel who violate this tobacco-free policy shall be subject to school district discipline procedures.
- D. School district action taken for violation of this policy will be consistent with requirements of applicable collective bargaining agreements, Minnesota or federal law, and school district policies.
- E. Persons who violate this tobacco-free policy may be referred to the building administration or other school district supervisory personnel responsible for the area or program at which the violation occurred.
- F. School administrators may call the local law enforcement agency to assist with enforcement of this policy. Smoking or use of any tobacco product in a public school is a violation of the Minnesota Clean Indoor Air Act and/or the Freedom to Breathe Act of 2007 and is a petty misdemeanor. A court injunction may be instituted against a repeated violator.
- G. No persons shall be discharged, refused to be hired, penalized, discriminated against, or in any manner retaliated against for exercising any right to a smoke-free environment provided by the Freedom to Breathe Act of 2007 or other law.

## **VII. DISSEMINATION OF POLICY**

- A. This policy shall appear in the student handbook.
- B. The school district will develop a method of discussing this policy with students and employees.

**Legal References:** Minn. Stat. § 120B.238 (Vaping Awareness and Prevention)  
Minn. Stat. §§ 144.411-144.417 (Minnesota Clean Indoor Air Act)  
Minn. Stat. § 609.685 (Sale of Tobacco to Persons Under Age 21)  
2007 Minn. Laws Ch. 82 (Freedom to Breathe Act of 2007)

**Cross References:** MSBA/MASA Model Policy 403 (Discipline, Suspension, and Dismissal of School District Employees)  
MSBA/MASA Model Policy 506 (Student Discipline)

Adopted: \_\_\_\_\_

Revised: \_\_\_\_\_

MSBA/MASA Model Policy 424

Orig. 1999

Rev. 2023

## **424 LICENSE STATUS**

***[Note: The provisions of this policy substantially reflect legal requirements.]***

### **I. PURPOSE**

The purpose of this policy is to ensure that qualified teachers are employed by the school district and to fulfill its duty to ascertain the licensure status of its teachers. A school board that employs a teacher who does not hold a valid teaching license or permit places itself at risk for a reduction in state aid. This policy does not negate a teacher's duty and responsibility to maintain a current and valid teaching license.

### **II. GENERAL STATEMENT OF POLICY**

- A. A qualified teacher is one holding a valid license to perform the particular service for which the teacher is employed by the school district.
- B. No person shall be a qualified teacher until the school district verifies, through the Minnesota education licensing system available on the Minnesota Professional Educator Licensing and Standards Board website, that the person is a qualified teacher consistent with state law.
- C. The school district has a duty to ascertain the licensure status of its teachers and ensure that the school district's teacher license files are up to date. The school district shall establish a procedure for annually reviewing its teacher license files to verify that every teacher's license is current and appropriate to the particular service for which the teacher is employed by the school district.
- D. The school district must annually report to the Professional Educator Licensing and Standards Board: (1) all new teacher hires and terminations, including layoffs, by race and ethnicity; and (2) the reasons for all teacher resignations and requested leaves of absence. The report must not include data that would personally identify individuals.

### **III. PROCEDURE**

- A. The superintendent or the superintendent's designee shall establish a schedule for the annual review of teacher licenses.
- B. Where it is discovered that a teacher's license will expire within one year from the date of the annual review, the superintendent or the superintendent's designee will advise the teacher in writing of the approaching expiration and that the teacher must complete the renewal process and file the license with the superintendent prior to the expiration of the current license. However, failure to provide this notice does not relieve a teacher from his/her duty and responsibility of ensuring that his/her teaching license is valid, current and appropriate to his/her teaching assignment.
- C. If it is discovered that a teacher's license has expired, the superintendent will immediately investigate the circumstances surrounding the lack of license and will take appropriate action. The teacher shall be advised that the teacher's failure to have the license reinstated will constitute gross insubordination, inefficiency and willful neglect of duty which are grounds for immediate discharge from employment.
- D. The duty and responsibility of maintaining a current and valid teaching license appropriate to the teaching assignment as required by this policy shall remain with the

teacher, notwithstanding the superintendent's failure to discover a lapsed license or license that does not support the teaching assignment. A teacher's failure to comply with this policy may be grounds for the teacher's immediate discharge from employment.

**Legal References:** Minn. Stat. § 122A.16 (Qualified Teacher Defined)  
Minn. Stat. § 122A.22 (District Verification of Teacher Licenses)  
Minn. Stat. § 122A.40, ~~Subd. 12~~ (Employment; Contracts; Termination – Immediate Discharge)  
Minn. Stat. § 127A.42 (Reduction of Aid for Violation of Law)  
*Vettleson v. Special Sch. Dist. No. 1*, 361 N.W.2d 425 (Minn. App. 1985)  
*Lucio v. School Bd. of Independent Sch. Dist. No. 625*, 574 N.W.2d 737 (Minn. App. 1998)  
*In the Matter of the Proposed Discharge of John R. Statz* (Christine D. VerPloeg), June 8, 1992, *affirmed*, 1993 WL 129639 (Minn. App. 1993)

**Cross References:** None

Adopted: \_\_\_\_\_

Revised: \_\_\_\_\_

MSBA/MASA Model Policy 425

Orig. 2001

Rev. 2023

## **425 STAFF DEVELOPMENT AND MENTORING**

***[Note: The provisions of this policy substantially reflect statutory requirements.]***

### **I. PURPOSE**

The purpose of this policy is to establish a staff development program and structure to carry out planning and reporting on staff development that supports improved student learning.

### **II. ADVISORY STAFF DEVELOPMENT COMMITTEE AND SITE PROFESSIONAL DEVELOPMENT TEAMS**

A. The school board will establish an Advisory Staff Development Committee to develop a Staff Development Plan, assist Site Professional Development Teams in developing a site plan consistent with the goals of the Staff Development Plan, and evaluate staff development efforts at the site level.

1. The majority of the membership of the Advisory Staff Development Committee shall consist of teachers representing various grade levels, subject areas, and special education. The Committee also will include nonteaching staff, parents, and administrators.

2. Members of the Advisory Staff Development Committee shall be appointed by the school board. Committee members shall serve a two-year term<sup>1\*</sup> based upon nominations by board members, teachers, and paraprofessionals. The school board shall appoint replacement members of the Advisory Staff Development Committee as soon as possible following the resignation, death, serious illness, or removal of a member from the Committee.

B. The school board will establish the Site Professional Development Teams.

1. Members of the Site Professional Development Teams will be appointed by the school board. Team members shall serve a two-year term\* based upon nominations by board members, teachers, and paraprofessionals. The school board shall appoint replacement members of the Site Professional Development Teams as soon as possible following the resignation, death, serious illness, or removal of a member from the Team.

2. The majority of the Site Professional Development Teams shall be teachers representing various grade levels, subject areas, and special education.

### **III. DUTIES OF THE ADVISORY STAFF DEVELOPMENT COMMITTEE**

A. The Advisory Staff Development Committee will develop a Staff Development Plan that will be reviewed and subject to approval by the school board twice a year.<sup>2\*</sup>

B. The Staff Development Plan must contain the following elements:

1. Staff development outcomes that are consistent with the education outcomes

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<sup>1\*</sup> This time period may be changed to accommodate individual school district needs.

~~<sup>2\*</sup> This time period may be changed to accommodate individual school district needs.~~

as may be determined periodically by the school board;

***[Note: The board-determined education outcomes for your district could be inserted here.]***

2. The means to achieve the Staff Development outcomes;
3. The procedures for evaluating progress at each school site toward meeting educational outcomes consistent with relicensure requirements under Minnesota Statutes, section 122A.187;
4. Ongoing staff development activities that contribute toward continuous improvement in achievement of the following goals:
  - a. Improve student achievement of state and local education standards in all areas of the curriculum, including areas of regular academic and applied and experiential learning, by using research-based best practices methods;
  - b. Effectively meet the needs of a diverse student population, including at-risk children, children with disabilities, English learners, and gifted children, within the regular classroom, applied and experiential learning settings, and other settings;
  - c. Provide an inclusive curriculum for a racially, ethnically, linguistically, and culturally diverse student population that is consistent with state education diversity rule and the district's education diversity plan;
  - d. Improve staff collaboration and develop mentoring and peer coaching programs for teachers new to the school or district;
  - e. Effectively teach and model violence prevention policy and curriculum that address early intervention alternatives, issues of harassment, and teach nonviolent alternatives for conflict resolution;
  - f. Effectively deliver digital and blended learning and curriculum and engage students with technology; and
  - g. Provide teachers and other members of site-based management teams with appropriate management and financial management skills.
5. The Staff Development Plan also must:
  - a. Support stable and productive professional communities achieved through ongoing and schoolwide progress and growth in teaching practice;
  - b. Emphasize coaching, professional learning communities, classroom action research, and other job-embedded models;
  - c. Maintain a strong subject matter focus premised on students' learning goals consistent with Minnesota Statutes, section 120B.125;
  - d. Ensure specialized preparation and learning about issues related to teaching English learners and students with special needs by focusing on long-term systemic efforts to improve educational services and opportunities and raise student achievement; and
  - e. Reinforce national and state standards of effective teaching practice.

6. Staff development activities must:
  - a. Focus on the school classroom and research-based strategies that improve student learning;
  - b. Provide opportunities for teachers to practice and improve their instructional skills over time;
  - c. Provide opportunities for teachers to use student data as part of their daily work to increase student achievement;
  - d. Enhance teacher content knowledge and instructional skills, including to accommodate the delivery of digital and blended learning and curriculum and engage students with technology;
  - e. Align with state and local academic standards;
  - f. Provide opportunities to build professional relationships, foster collaboration among principals and staff who provide instruction, and provide opportunities for teacher-to-teacher mentoring;
  - g. Align with the plan, if any, of the district or site for an alternative teacher professional pay system;
  - h. Provide teachers of English learners, including English as a second language, and content teachers with differentiated instructional strategies critical for ensuring students long-term academic success, the means to effectively use assessment data on the academic literacy, oral academic language, and English language development of English learners, and skills to support native and English language development across the curriculum; and
  - i. Provide opportunities for staff to learn about current workforce trends, the connections between workforce trends and postsecondary education, and training options, including career and technical education options.
7. Staff development activities may include curriculum development and curriculum training programs and activities that provide teachers and other members of site-based teams training to enhance team performance.
8. The school district may implement other staff development activities required by law and activities associated with professional teacher compensation models.

***[Note: To the extent the school board offers K-12 teachers the opportunity for more staff development training under Minnesota Statutes, section 122A.40, Subdivisions. 7 and 7a, or Minnesota Statutes section 122A.41, subdivisions. 4 and 4a, such additional days of staff development should include peer mentoring, peer gathering, continuing education, professional development, or other training which enable teachers to achieve the staff development outcomes enumerated above in Section III.B.4.]***

- C. The Advisory Staff Development Committee will assist Site Professional Development Teams in developing a site plan consistent with the goals and outcomes of the Staff Development Plan.
- D. The Advisory Staff Development Committee will evaluate staff development efforts at

the site level and will report to the school board on a quarterly basis<sup>3\*</sup> the extent to which staff at the site have met the outcomes of the Staff Development Plan.

- E. In addition to developing a Staff Development Plan, the Staff Development Advisory Committee also must develop teacher mentoring programs for teachers new to the profession or school district, including teaching residents, teachers of color, teachers who are American Indian, teachers in license shortage areas, teachers with special needs, or experienced teachers in need of peer coaching. Teacher mentoring programs must be included in or aligned with the school district's teacher evaluation and peer review processes under Minnesota Statutes, sections 122A.40, subdivision 8 or 122A.41, subdivision 5.
- F. The Advisory Staff Development Committee shall assist the school district in preparing any reports required by the Minnesota Department of Education (MDE) relating to staff development or teacher mentoring including, but not limited to, the reports referenced in Section VII. below.

#### **IV. DUTIES OF THE SITE PROFESSIONAL DEVELOPMENT TEAM**

- A. Each Site Professional Development Team shall develop a site plan, consistent with the goals of the Staff Development Plan. The school board will review the site plans for consistency with the Staff Development Plan twice a year.\*
- B. The Site Professional Development Team must demonstrate to the school board the extent to which staff at the site have met the outcomes of the Staff Development Plan. The actual reports to the school board can be made by the Advisory Staff Development Committee to avoid duplication of effort.
- C. If the school board determines that staff development outcomes are not being met, it may withhold a portion of the initial allocation of revenue referenced in Section V. below.

#### **V. STAFF DEVELOPMENT FUNDING**

- A. Unless the school district is in statutory operating debt or a majority of the school board and a majority of its licensed teachers annually vote to waive the requirement to reserve basic revenue for staff development, the school district will reserve an amount equal to at least two percent of its basic revenue for: (1) teacher development and evaluation under Minnesota Statutes, section 122A.40, subdivision 8 or 122A.41, subdivision 5; (2) principal development and evaluation under section 123B.147, subdivision. 3; (3) professional development under section 122A.60; (4) in-service education for programs under section 120B.22, subdivision 2; and (5) teacher mentorship under section 122A.70, subdivision 1. . To the extent extra funds remain, staff development revenue may be used for development plans, including plans for challenging instructional activities and experiences under section 122A.60, and for curriculum development and programs, other in-service education, teacher's workshops, teacher conferences, the cost of substitute teachers for staff development purposes, preservice and in-service education for special education professionals and paraprofessionals, and other related costs for staff development efforts. The school district also may use the revenue reserved for staff development for grants to the school district's teachers to pay for coursework and training leading to certification as either a college in the schools teacher or a concurrent enrollment teacher. To receive a grant, the teacher must be enrolled in a program that includes coursework and training focused on teaching a core subject.
- B. The school district may, in its discretion, expend an additional amount of unreserved

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<sup>3\*</sup> This time period may be changed to accommodate individual school district needs.

revenue for staff development based on its needs.

- C. Release time provided for teachers to supervise students on field trips and school activities, or independent tasks not associated with enhancing the teacher's knowledge and instructional skills, such as preparing report cards, calculating grades, or organizing classroom materials, may not be counted as staff development time that is financed with staff development reserved revenue under Minnesota Statutes, section 122A.61.

## **VI. PROCEDURE FOR USE OF STAFF DEVELOPMENT FUNDS**

- A. On a yearly<sup>4\*</sup> basis, the Advisory Staff Development Committee, with the assistance of the Site Professional Development Teams, shall prepare a projected budget setting forth proposals for allocating staff development and mentoring funds reserved for each school site. Such budgets shall include, but not be limited to, projections as to the cost of building site training programs, costs of individual staff seminars, and cost of substitutes.
- B. Upon approval of the budget by the school board, the Advisory Committee shall be responsible for monitoring the use of such funds in accordance with the Staff Development Plan and budget. The requested use of staff development funds must meet or make progress toward the goals and objectives of the Staff Development Plan. All costs/expenditures will be reviewed by the school board and/or superintendent for consistency with the Staff Development Plan on a quarterly basis.\*
- C. Individual requests from staff for leave to attend staff development activities shall be submitted and reviewed according to school district policy, staff procedures, contractual agreement, and the effect on school district operations. Failure to timely submit such requests may be cause for denial of the request.
- D. The school district may use staff development revenue, special grant programs established by the legislature, or another funding source to pay a stipend to a mentor who may be a current or former teacher who has taught at least three (3) years and is not on an improvement plan. Other initiatives using such funds, or funds available under Minnesota Statutes, sections 124D.861 and 124D.862, may include:
  - 1. additional stipends as incentives to mentors of color or who are American Indian;
  - 2. financial supports for professional learning community affinity groups across schools within and between districts for teachers from underrepresented racial and ethnic groups to come together throughout the school year;
  - 3. programs for induction aligned with the school district or school mentorship program during the first three (3) years of teaching, especially for teachers from underrepresented racial and ethnic groups; or
  - 4. grants supporting licensed and nonlicensed educator participation in professional development, such as workshops and graduate courses, related to increasing student achievement for students of color and American Indian students in order to close opportunity and achievement gaps.

To the extent the school district receives a grant for any of the above purposes, it will negotiate additional retention strategies or protection from unrequested leave of absences in the beginning years of employment for teachers of color and teachers who are American Indian. Retention strategies may include providing financial incentives

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<sup>4\*</sup> This time period may be changed to accommodate individual school district needs.

for teachers of color and teachers who are American Indian to work in the school or district for at least five (5) years and placing American Indian educators at sites with other American Indian educators and educators of color at sites with other educators of color to reduce isolation and increase opportunity for collegial support.

#### **VII. PARAPROFESSIONALS, TITLE I AIDES, AND OTHER INSTRUCTIONAL SUPPORT STAFF**

- A. The school district must provide a minimum of eight hours of paid orientation or professional development annually to all paraprofessionals, Title I aides, and other instructional support staff. Six of the eight hours must be completed before the first instructional day of the school year or within 30 days of hire.
- B. The orientation or professional development must be relevant to the employee's occupation and may include collaboration time with classroom teachers and planning for the school year.
- C. For paraprofessionals who provide direct support to students, at least 50 percent of the professional development or orientation must be dedicated to meeting the requirements of this section. Professional development for paraprofessionals may also address the requirements of Minnesota Statutes, section 120B.363, subdivision 3.
- D. A school administrator must provide an annual certification of compliance with this requirement to the MDE Commissioner.

#### **VII. REPORTING**

- A. The school district and site staff development committee shall prepare a report of the previous fiscal year's staff development activities and expenditures as part of the school district's world's best workforce report.
    - 1. The report must include assessment and evaluation data indicating progress toward district and site staff development goals based on teaching and learning outcomes, including the percentage of teachers and other staff involved in instruction who participate in effective staff development activities.
    - 2. The report will provide a breakdown of expenditures for:
      - a. Curriculum development and curriculum training programs;
      - b. Staff development training models, workshops, and conferences; and
      - c. The cost of releasing teachers or providing substitute teachers for staff development purposes.

The report also must indicate whether the expenditures were incurred at the district level or the school site level and whether the school site expenditures were made possible by the grants to school sites that demonstrate exemplary use of allocated staff development revenue. These expenditures must be reported using the uniform financial and accounting and reporting standards (UFARS).

  - 3. The report will be signed by the superintendent and staff development chair.
- B. To the extent the school district receives a grant for mentorship activities described in Section V.D., by June 30 of each year after receiving a grant, the site staff development committee must submit a report to the Professional Educator Licensing and Standards Board on program efforts that describes mentoring and induction activities and assesses the impact of these programs on teacher effectiveness and retention.

**Legal References:**

Minn. Stat. § 120A.41 (Length of School Year; Days of Instruction)  
Minn. Stat. § 120A.415 (Extended School Calendar)  
Minn. Stat. § 120B.125 (Planning for Students' Successful Transition to Postsecondary Education and Employment; Personal Learning Plans)  
Minn. Stat. § 120B.22, Subd. 2 (Violence Prevention Education)  
**Minn. Stat. § 121A.642 (Paraprofessional Training)**  
Minn. Stat. § 122A.187 (Expiration and Renewal)  
Minn. Stat. § 122A.40, Subds. 7, 7a and 8 (Employment; Contracts; Termination - Additional Staff Development and Salary)  
Minn. Stat. § 122A.41, Subds. 4, 4a and 5 (Teacher Tenure Act; Cities of the First Class; Definitions - Additional Staff Development and Salary)  
Minn. Stat. § 122A.60 (Staff Development Program)  
Minn. Stat. § 122A.70 (Teacher Mentorship and Retention of Effective Teachers)  
Minn. Stat. § 122A.61 (Reserved Revenue for Staff Development)  
Minn. Stat. § 123B.147, subd. 3 (Principals)  
Minn. Stat. § 124D.861 (Achievement and Integration for Minnesota)  
Minn. Stat. § 124D.862 (Achievement and Integration Revenue)  
Minn. Stat. § 126C.10, Subds. 2 and 2b (General Education Revenue)  
Minn. Stat. § 126C.13, Subd. 5 (General Education Levy and Aid)

**Cross References:**

None.