



Lake of the Woods School ISD #390
July 24, 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 June 26, 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. Brad Abbey - Transportation Supervisor
 2. Tony Brouse - Assistant Mechanic
 - ii. Appointments
 1. Kelsey Armstrong - Paraprofessional
 2. Steve Kramer - Bus Driver
 3. Karen Turban - Assistant Cook
 4. Amanda Rairdon - Elementary Special Education Teacher
 5. Kris Berthiaume - Paraprofessional
 - d. Long-Term Facilities Maintenance (LTFM) plan approval.
 - e. Approval of 2023-2024 activity and athletic fees
 - f. Approval of the Interquest Detection Canine contract for the 2023-24 school year.
 - g. Approval of the 2023-24 High School Handbook.
 - h. Approval of Policy Revisions
 - i. 506 Student Discipline
 - ii. 507 Corporal Punishment and Prone Restraint
 - iii. 513 Student Promotion, Retention, and Program Design
 - iv. 602 Organization of School Calendar and School Day
 - v. 603 Curriculum Development
 - vi. 604 Instructional Curriculum
 - vii. 624 Online Instruction
 - i. Approve revisions to 2023-2024 School Calendar
8. Other Business
 - a. Closed Session-Labor Negotiation Strategy pursuant to (Minn.Stat 179A.14,Subd.3)
 - b. Open Meeting
9. Adjourn



Lake of the Woods School ISD #390
June 26, 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), Tim Lyon (Director), Robyn Sonstegard (Director)

Members Absent: None

Others Present: Jeff Nelson, Mary Merchant, Seth Putz, Jill Olson

1. Call to Order by Chair Trask at 7:25 PM.

2. Pledge of Allegiance

3. Agenda

Motion by Boyd Johnson second by Karla Robida to approve the agenda.

Motion passes

4. Board Presenters

5. Written Communication

6. Old Business

7. New Business

a. Motion by Boyd Johnson second by Lynnette Ellis to approve the May 22, 2023 board meeting minutes.

Motion passes/fails

b. Motion by Lynnette Ellis second by Boyd Johnson 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 Boyd Johnson second by Robyn Sonstegard to approve the resignations as presented.

i. Resignations

1. Kali Neu - Paraprofessional
2. Barbra Castle - Assistant Cook

ii. Appointments

1. Sarah Block - Food Services Substitute

Motion passes

- d. Motion by **Tim Lyon** second by **Boyd Johnson** to approve the MSHSL Resolution for Membership for the 2023/24 school year.

Motion passes

- e. Motion by **Karla Robida** second by **Tim Lyon** to approve the Daycare Lease Agreements for:

- i. Jenica Mercil - Tree House Tots
- ii. Lucy Solar - Little Kids & Us
- iii. Trina Walton - Little Friends Daycare
- iv. Kali Neu

Motion passes

- f. Motion by **Boyd Johnson** second by **Karla Robida** to award the milk bid to Cass Clay Creamery for the 2023/24 school year.

Motion passes

- g. Motion by **Lynnette Ellis** second by **Tim Lyon** to approve the VAALER insurance policy.

Motion passes

- h. Motion by **Boyd Johnson** second by **Tim Lyon** to approve 1 reading and adoption of policies:

- 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

Motion passes

- i. Motion by **Karla Robida** second by **Robyn Sonstegard** to approve Resolution 2022/2023-31 to approve the FY24 Budget as presented.

Motion passes

8. New Business

9. Adjourn by Chair Trask at 7:36 PM.

Chair, Corryn Trask

Date

Clerk, Lynnette Ellis

Date



Statement

Account Name:	BILLING ACCOUNT 041545	Card Number:	xxxx-xxxx-xxxx-1545
Company Name:	LAKE OF THE WOODS SCHOOL	Account Limit:	\$ 30,000.00
Employee ID:	772190000033504	Available Credit:	\$ 15,197.53
Statement Date (MM/DD/YYYY):	05/27/2023	Currency:	U.S. DOLLAR
Payment Due Date (MM/DD/YYYY):	06/23/2023		

Statement Summary:

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

Previous Balance:	\$ 11,902.90
Payments:	\$ -11,902.90
Adjustments:	\$ 106.00
Net Purchases:	\$ 14,696.47
Cash Advance:	\$ 0.00
Fees:	\$ 0.00
Other Charges:	\$ 0.00
New Account Balance:	\$ 14,802.47

Transaction Summary:

Trans Date	Posting Date Trans ID	Description	Pre-Tax Amount Auth #	Total Tax	Trans Amount
Card Number xxxx-xxxx-xxxx-1545 BILLING ACCOUNT 041545					
05/04	05/04 471851064	AUTOMATIC PYMT RECEIVED	\$ -11,902.90	\$ 0.00	\$ -11,902.90
			TOTAL CREDITS	xxxx-xxxx-xxxx-1545	\$ -11,902.90
			TOTAL DEBITS	xxxx-xxxx-xxxx-1545	\$ 0.00
Card Number xxxx-xxxx-xxxx-2410 ABBEY, BRADLY					
05/04	05/08 472330912	MARATHON PETRO253401 BLACKDUCK MN	\$ 22.60 079427	\$ 0.00	\$ 22.60
05/09	05/10 472890462	EVENT TRAIN THE TRAIN TYSONS CORNER VA	\$ 2,318.19 068297	\$ 0.00	\$ 2,318.19
05/11	05/15 473432931	MARATHON PETRO253401 BLACKDUCK MN	\$ 21.60 079085	\$ 0.00	\$ 21.60
05/18	05/22 474686738	VILLAGE ONE KELLIHER MN	\$ 15.42 008491	\$ 0.00	\$ 15.42
			TOTAL CREDITS	xxxx-xxxx-xxxx-2410	\$ 0.00
			TOTAL DEBITS	xxxx-xxxx-xxxx-2410	\$ 2,377.81
Card Number xxxx-xxxx-xxxx-0636 BORGAN, KIRBY					
04/28	05/01 471382618	SUPER BUFFET BEMIDJI MN	\$ 211.28 071658	\$ 0.00	\$ 211.28
05/09	05/10 472890463	HOLIDAY STATIONSTORE38 MINNETONKA MN	\$ 49.23 010934	\$ 0.00	\$ 49.23

05/16	05/17 473993004	SCHEELS ALL SPORTS FARGO ND	\$ 320.55 018712	\$ 0.00	
05/18	05/19 474304000	HOLIDAY STATIONS 0104 BEMIDJI MN	\$ 53.78 026276	\$ 0.00	\$ 53.78
05/18	05/22 474686739	GIOVANNIS PIZZA - BEMI BEMIDJI MN	\$ 91.69 011750	\$ 0.00	\$ 91.69
05/19	05/22 474686740	KWIK TRIP 10200010207 ALBERTVILLE MN	\$ 63.76 058064	\$ 0.00	\$ 63.76
05/22	05/23 474851562	AMZN MKTP US 9Y06T6GC3 AMZN.COM/BILL WA	\$ 101.91 016472	\$ 0.00	\$ 101.91
TOTAL CREDITS xxxx-xxxx-xxxx-0636					\$ 0.00
TOTAL DEBITS xxxx-xxxx-xxxx-0636					\$ 892.20

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

05/05	05/08 472330837	AMZN MKTP US 1N0DC9A33 AMZN.COM/BILL WA	\$ 104.44 074239	\$ 0.00	\$ 104.44
05/10	05/11 472987677	AMAZON.COM AU8535GY3 AMZN.COM/BILL WA	\$ 50.00 046671	\$ 0.00	\$ 50.00
05/13	05/15 473432852	AMZN MKTP US P486M5IF3 AMZN.COM/BILL WA	\$ 139.64 041595	\$ 0.00	\$ 139.64
05/16	05/17 473992928	AMZN MKTP US X65F472Y3 AMZN.COM/BILL WA	\$ 40.86 009648	\$ 0.00	\$ 40.86
05/17	05/18 474091822	AMAZON.COM 316I96B73 AMZN.COM/BILL WA	\$ 1,714.80 048788	\$ 0.00	\$ 1,714.80
05/17	05/18 474091821	PAYPAL CLICKHERE2S 8017962496 UT	\$ 330.24 064823	\$ 0.00	\$ 330.24
05/19	05/22 474687850	COUNTRY INN & SUITES C CHANHASSEN MN	\$ 123.48 072942	\$ 0.00	\$ 123.48
05/19	05/22 474687772	COUNTRY INN & SUITES C CHANHASSEN MN	\$ 123.48 015713	\$ 0.00	\$ 123.48
05/19	05/22 474687932	COUNTRY INN & SUITES C CHANHASSEN MN	\$ 123.48 038189	\$ 0.00	\$ 123.48
05/19	05/22 474687771	SUBWAY 45324 BAUDETTE MN	\$ 50.00 082147	\$ 0.00	\$ 50.00
05/19	05/22 474687928	COUNTRY INN & SUITES C CHANHASSEN MN	\$ 123.48 047500	\$ 0.00	\$ 123.48
05/19	05/22 474687929	COUNTRY INN & SUITES C CHANHASSEN MN	\$ 123.48 039543	\$ 0.00	\$ 123.48
05/19	05/22 474687852	COUNTRY INN & SUITES C CHANHASSEN MN	\$ 123.48 049028	\$ 0.00	\$ 123.48
05/19	05/22 474687931	COUNTRY INN & SUITES C CHANHASSEN MN	\$ 123.48 008245	\$ 0.00	\$ 123.48
05/19	05/22 474687848	COUNTRY INN & SUITES C CHANHASSEN MN	\$ 123.48 087102	\$ 0.00	\$ 123.48
05/19	05/22 474687930	COUNTRY INN & SUITES C CHANHASSEN MN	\$ 123.48 027182	\$ 0.00	\$ 123.48
05/19	05/22 474687851	COUNTRY INN & SUITES C CHANHASSEN MN	\$ 123.48 017062	\$ 0.00	\$ 123.48
05/19	05/22 474687849	COUNTRY INN & SUITES C CHANHASSEN MN	\$ 123.48 052367	\$ 0.00	\$ 123.48

05/21	05/22	WAL-MART #4244 PARK RAPIDS MN	\$ 50.00	\$ 0.00	
	474687768		044962		
05/21	05/22	WM SUPERCENTER #4244 PARK RAPIDS MN	\$ 50.00	\$ 0.00	\$ 50.00
	474687770		042087		
05/21	05/22	WAL-MART #4244 PARK RAPIDS MN	\$ 50.88	\$ 3.75	\$ 54.63
	474687769		043117		
05/24	05/25	PAYPAL CLICKHERE2S 8017962496 UT	\$ -330.24	\$ 0.00	\$ -330.24
	475188886		016189		

TOTAL CREDITS	xxxx-xxxx-xxxx-9846	\$ -330.24
TOTAL DEBITS	xxxx-xxxx-xxxx-9846	\$ 3,942.89

Card Number xxxx-xxxx-xxxx-3862 ISD 390, ATHLETICS

01/31	05/18	LEARNING SOLUT 6505945955 CA	\$ 106.00	\$ 0.00	\$ 106.00
	474093005		004019		

TOTAL CREDITS	xxxx-xxxx-xxxx-3862	\$ 0.00
TOTAL DEBITS	xxxx-xxxx-xxxx-3862	\$ 106.00

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

05/04	05/08	OFFICE DEPOT #1090 PLYMOUTH MN	\$ 229.99	\$ 15.81	\$ 245.80
	472330838		054814		
05/10	05/12	OFFICE DEPOT #1090 PLYMOUTH MN	\$ 64.99	\$ 4.47	\$ 69.46
	473303119		058329		
05/11	05/15	OFFICE DEPOT #1090 PLYMOUTH MN	\$ 0.00	\$ -4.47	\$ -4.47
	473432853		097706		
05/12	05/15	OFFICE DEPOT #1090 PLYMOUTH MN	\$ 0.00	\$ -15.81	\$ -15.81
	473432854		274410		

TOTAL CREDITS	xxxx-xxxx-xxxx-2877	\$ -20.28
TOTAL DEBITS	xxxx-xxxx-xxxx-2877	\$ 315.26

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

05/24	05/25	MASMS COLD SPRING MN	\$ 233.37	\$ 16.63	\$ 250.00
	475188962		090864		

TOTAL CREDITS	xxxx-xxxx-xxxx-2548	\$ 0.00
TOTAL DEBITS	xxxx-xxxx-xxxx-2548	\$ 250.00

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

04/26	04/28	DEMCO INC 800-9624463 WI	\$ 82.09	\$ 0.00	\$ 82.09
	470970138		006410		
04/29	05/01	WM SUPERCENTER #4244 PARK RAPIDS MN	\$ 62.88	\$ 4.64	\$ 67.52
	471382617		030558		
04/29	05/01	DOLLAR TREE PARK RAPIDS MN	\$ 6.25	\$ 0.46	\$ 6.71
	471382616		023170		
05/05	05/08	WM SUPERCENTER #4244 PARK RAPIDS MN	\$ 48.81	\$ 3.60	\$ 52.41
	472330911		018878		
05/09	05/10	ARBYS #8020 BEMIDJI BEMIDJI MN	\$ 59.34	\$ 0.00	\$ 59.34
	472890461		061302		
05/11	05/12	PY LUCKY DOGS BEMIDJI MN	\$ 243.38	\$ 0.00	\$ 243.38
	473303121		038801		

05/11	05/15 473432930	HEADWATERS SCIENCE CEN BEMIDJI MN	\$ 234.00 014360	\$ 0.00	
05/18	05/19 474303999	JIMMY JOHNS - 2100 MINNEAPOLIS MN	\$ 342.85 087875	\$ 0.00	\$ 342.85
			TOTAL CREDITS	xxxx-xxxx-xxxx-8751	\$ 0.00
			TOTAL DEBITS	xxxx-xxxx-xxxx-8751	\$ 1,088.30

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

04/27	05/01 471382615	ROAD RUNNER DRIVE IN KELLIHER MN	\$ 25.33 086811	\$ 0.00	\$ 25.33
04/28	05/01 471382539	HOLIDAY STATIONS 0235 WARROAD MN	\$ 9.45 062638	\$ 0.00	\$ 9.45
04/28	05/01 471382538	HARDEES 1505547 INTERNATIONAL MN	\$ 13.42 066730	\$ 0.00	\$ 13.42
05/02	05/03 471693599	HOLIDAY STATIONS 0212 BAUDETTE MN	\$ 11.75 017617	\$ 0.00	\$ 11.75
05/02	05/03 471693598	252 HARDEES WALKER WALKER MN	\$ 13.91 090344	\$ 0.00	\$ 13.91
05/04	05/05 472098068	HOLIDAY STATIONS 0212 BAUDETTE MN	\$ 10.81 039747	\$ 0.00	\$ 10.81
05/04	05/05 472098069	HWY 46 FOOD & DRINK NORTHOME MN	\$ 26.68 043794	\$ 0.00	\$ 26.68
05/08	05/09 472638230	ALICES FAMILY RESTAURA BAUDETTE MN	\$ 16.54 059869	\$ 0.00	\$ 16.54
05/08	05/10 472890384	LEEVERS FOODS BLACKD BLACKDUCK MN	\$ 13.04 081658	\$ 0.00	\$ 13.04
05/09	05/10 472890385	ARBYS #8020 BEMIDJI BEMIDJI MN	\$ 13.35 094310	\$ 0.00	\$ 13.35
05/09	05/10 472890460	HOLIDAY STATIONS 0212 BAUDETTE MN	\$ 8.84 027262	\$ 0.00	\$ 8.84
05/11	05/12 473304305	DAIRY QUEEN #12890 WALKER MN	\$ 6.30 073016	\$ 0.00	\$ 6.30
05/11	05/12 473304304	252 HARDEES WALKER WALKER MN	\$ 9.79 095879	\$ 0.00	\$ 9.79
05/13	05/15 473432851	CENEX RIVER S 09905704 GREENBUSH MN	\$ 20.25 081733	\$ 0.00	\$ 20.25
05/13	05/15 473432850	CENEX RIVER S 09905704 GREENBUSH MN	\$ 19.01 076081	\$ 0.00	\$ 19.01
05/15	05/16 473824041	SUPER ONE FOODS ROSEAU MN	\$ 17.71 021811	\$ 1.30	\$ 19.01
05/15	05/17 473992927	VILLAGE ONE KELLIHER MN	\$ 16.09 035814	\$ 0.00	\$ 16.09
05/16	05/17 473992925	SUBWAY 45324 BAUDETTE MN	\$ 9.48 033552	\$ 0.65	\$ 10.13
05/16	05/17 473992926	HWY 46 FOOD & DRINK NORTHOME MN	\$ 22.22 048350	\$ 0.00	\$ 22.22
05/17	05/18 474093004	CENEX HOWARD S09897018 BAUDETTE MN	\$ 9.03 092095	\$ 0.00	\$ 9.03
05/18	05/22 474687692	BURGER KING #28519 Q07 ROSEAU MN	\$ 9.91 009238	\$ 0.00	\$ 9.91

05/22	05/23	KARLSTAD KORNER KARLSTAD MN	\$ 14.25	\$ 0.00	
	474851561		031723		
05/22	05/23	HOLIDAY STATIONS 0212 BAUDETTE MN	\$ 8.45	\$ 0.00	\$ 8.45
	474851560		080422		
05/23	05/24	HOLIDAY STATIONS 0212 BAUDETTE MN	\$ 44.37	\$ 0.00	\$ 44.37
	474992617		010924		
05/23	05/24	HOLIDAY STATIONS 0212 BAUDETTE MN	\$ 9.20	\$ 0.00	\$ 9.20
	474992616		056602		

TOTAL CREDITS	xxxx-xxxx-xxxx-8179	\$ 0.00
TOTAL DEBITS	xxxx-xxxx-xxxx-8179	\$ 381.13

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

05/11	05/12	WINDSTAR LINES CARROLL IA	\$ 4,160.50	\$ 0.00	\$ 4,160.50
	473303120		061122		
05/16	05/17	WINDSTAR LINES CARROLL IA	\$ 124.81	\$ 0.00	\$ 124.81
	473992929		067269		
05/17	05/18	VALLEYFAIR ONLINE 942-4457600 MN	\$ 879.39	\$ 0.00	\$ 879.39
	474091823		051348		
05/17	05/19	DEMCO INC 800-9624463 WI	\$ 473.77	\$ 0.00	\$ 473.77
	474303998		014921		
05/20	05/22	TIMBERLAKE LODGE & HOT GRAND RAPIDS MN	\$ 160.93	\$ 0.00	\$ 160.93
	474686737		073032		

TOTAL CREDITS	xxxx-xxxx-xxxx-0953	\$ 0.00
TOTAL DEBITS	xxxx-xxxx-xxxx-0953	\$ 5,799.40

CUSTOMER SERVICE:

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

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

PAYMENT INFORMATION:

	BMO	Diners Club
You can mail your payment to:	BMO Harris P.O. Box 5732 Carol Stream, IL 60197-5732	Diners Club P.O. Box 5732 Carol Stream, IL 60197-5732
You may send your payment via overnight mail to:	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
IMPORTANT PAYMENT INFORMATION:	For BMO Harris accounts, please make your cheque or money order payable to: BMO Financial Group	For Diners Club accounts, please make your cheque or money order payable to: Diners Club

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 June 2023



Fund summary basis: General Fund

Month of June (fiscal year 2023):

- ↑ Total MTD Revenues: \$1,359,806; over plan* (favorable) by +\$687,483
- ↓ Total MTD Expenditures: \$1,063,785; under plan (favorable) by -\$261,028

Fiscal year to date (July-June):

- ↑ Total YTD Revenues: \$7,989,808 (114.7% of annual budget compared to 100.0% prior YTD); over plan (favorable) year-to-date (YTD) by +\$1,024,373
 - ↑ 001-099 LOCAL REVENUES: +\$1,455,620
 - ↓ 200-399 STATE REVENUES: -\$368,242
 - ↓ 400-499 FEDERAL REVENUES RECEIVED FROM STATE: -\$87,155
 - ↓ 500-599 FEDERAL REVENUES RECEIVED FROM FED SOURCES: -\$31,479
 - ↑ 601-629 LOCAL SALES, INSURANCE RECOVERY, AND JUDGEMENTS: +\$55,628
- ↑ Total YTD Expenditures: \$7,516,478 (105.7% of annual budget compared to 100.0% prior YTD); over plan (unfavorable) year-to-date (YTD) by +\$403,249
 - ↑ 100 SALARIES AND WAGES: +\$396,946
 - ↑ 200 EMPLOYEE BENEFITS: +\$26,536
 - ↓ 300 PURCHASED SERVICES: -\$74,185
 - ↑ 400 SUPPLIES AND MATERIALS: +\$168,850
 - ↑ 500 CAPITAL EXPENDITURES: +\$64,495
 - ↓ 800 OTHER EXPENDITURES: -\$1,087
 - ↓ 900 OTHER FINANCING USES: -\$178,305

End of Fiscal Year Projection

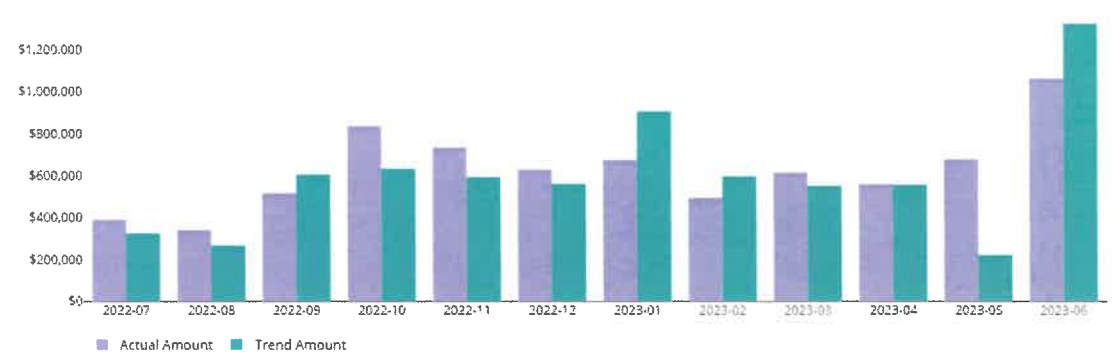
	Projected	Annual Budget	Variance
Total Revenues	\$7,989,808	\$6,965,435	+\$1,024,373
Total Expenditures	\$7,516,478	\$7,113,228	+\$403,250
Difference	↑+\$473,330	-\$147,793	+\$621,123

* Plan equals budgeted amount including any assumptions for all periods (Trend Amounts)

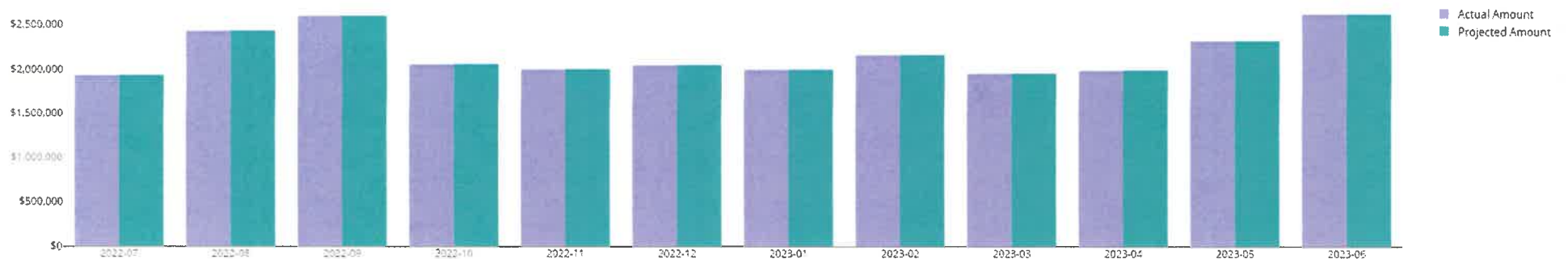
Actual vs. Plan (Trend) Revenues - General Fund



Actual vs. Plan (Trend) Expenses - General Fund



Actual and Projected Fund Balances - General Fund



Lake of the Woods Public Schools #390
Budgetary Comparison Report
Period Ending June 30,2023

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

										District	A23	B23	Variances		
L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	Account Description	Adopted Budget	Revised Budget	Year To Date	Adopted to Revised	Revised to YTD	
E	01	005	010	000	110	000	422	00	Exec. Salaries-Board Member	12,480.00	12,480.00	11,250.00	0.00	(1,230.00)	
E	01	005	010	000	210	000	422	00	Board FICA	955.00	955.00	860.63	0.00	(94.37)	
E	01	005	010	000	305	000	422	00	Board Consulting Fees	1,332.00	1,332.00	1,461.53	0.00	129.53	
E	01	005	010	000	366	000	422	00	Travel, Conv, Conf-Board	600.00	600.00	0.00	0.00	(600.00)	
E	01	005	010	000	401	000	422	00	Board General Supplies	135.00	135.00	0.00	0.00	(135.00)	
E	01	005	010	000	820	000	422	00	Board Dues & Member.	5,385.00	5,385.00	0.00	0.00	(5,385.00)	
E	01	005	020	000	110	000	422	00	Superintendent	58,312.00	58,312.00	58,311.62	0.00	(0.38)	
E	01	005	020	000	210	000	422	00	FICA	4,461.00	4,461.00	3,748.48	0.00	(712.52)	
E	01	005	020	000	218	000	422	00	TRA	4,957.00	4,957.00	4,985.76	0.00	28.76	
E	01	005	020	000	220	000	422	00	Group Hospitilizat.	8,484.00	8,484.00	8,484.00	0.00	0.00	
E	01	005	020	000	230	000	422	00	Life Insurance	160.00	94.00	109.44	(66.00)	15.44	
E	01	005	020	000	240	000	422	00	Long Term Disability	223.00	278.00	187.26	55.00	(90.74)	
E	01	005	020	000	250	000	422	00	Board share TSA	1,750.00	1,750.00	1,750.00	0.00	0.00	
E	01	005	020	000	305	000	422	00	Consulting Fees	2,000.00	4,000.00	8,076.67	2,000.00	4,076.67	
E	01	005	020	000	320	000	422	00	Communications Serv. - Supt	950.00	950.00	1,004.50	0.00	54.50	
E	01	005	020	000	366	000	422	00	Travel, Conv, Conf-Supt	800.00	800.00	0.00	0.00	(800.00)	
E	01	005	020	000	401	000	422	00	General Supplies	500.00	500.00	8.54	0.00	(491.46)	
E	01	005	020	000	820	000	422	00	Dues & Member.	1,700.00	1,700.00	1,570.00	0.00	(130.00)	
E	01	005	105	000	170	000	422	00	DO Secretary/Accts Payable	73,616.00	54,002.00	70,714.98	(19,614.00)	16,712.98	
E	01	005	105	000	210	000	422	00	FICA	5,631.00	4,131.00	5,375.08	(1,500.00)	1,244.08	
E	01	005	105	000	214	000	422	00	PERA	5,521.00	4,050.00	5,274.13	(1,471.00)	1,224.13	
E	01	005	105	000	220	000	422	00	Group Hospitilizat.	8,589.00	24,150.00	24,150.27	15,561.00	0.27	
E	01	005	105	000	230	000	422	00	Life Insurance	268.00	116.00	115.72	(152.00)	(0.28)	
E	01	005	105	000	240	000	422	00	Long Term Disability	459.00	153.00	138.80	(306.00)	(14.20)	
E	01	005	105	000	250	000	422	00	Board share TSA	2,560.00	1,013.00	1,013.32	(1,547.00)	0.32	
E	01	005	105	000	270	000	422	00	Workmens Compensat.	25,000.00	25,000.00	51,027.00	0.00	26,027.00	
E	01	005	105	000	280	000	422	00	Unemploy. Comp.	2,000.00	2,000.00	0.00	0.00	(2,000.00)	
E	01	005	105	000	305	000	422	00	Consulting Fees-Legal/Audit//	137,308.00	137,308.00	176,466.91	0.00	39,158.91	
E	01	005	105	000	320	000	422	00	Admin Communications Serv.	660.00	500.00	(36.47)	(160.00)	(536.47)	
E	01	005	105	000	329	000	422	00	Postage & Express	4,500.00	7,000.00	8,934.74	2,500.00	1,934.74	

Lake of the Woods Public Schools #390
Budgetary Comparison Report
Period Ending June 30,2023

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

										District	A23	B23	Variances		
L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	Account Description	Adopted Budget	Revised Budget	Year To Date	Adopted to Revised	Revised to YTD	
E	01	005	105	000	366	000	422	00	Travel, Conv, Conf-District Of	1,500.00	1,500.00	348.00	0.00	(1,152.00)	
E	01	005	105	000	370	000	422	00	Copier Lease-District Office	8,500.00	18,500.00	31,892.30	10,000.00	13,392.30	
E	01	005	105	000	401	000	422	00	General Supplies	5,000.00	5,000.00	17,463.95	0.00	12,463.95	
E	01	005	105	000	820	000	422	00	Dues & Member.	2,500.00	125.00	0.00	(2,375.00)	(125.00)	
E	01	005	105	000	896	000	422	00	Taxes, Assmts, Int. Penalties(4,312.00	18,604.00	8,193.50	14,292.00	(10,410.50)	
E	01	005	105	000	899	000	422	00	Miscellaneous	10,000.00	0.00	2,043.35	(10,000.00)	2,043.35	
E	01	005	108	000	170	000	422	00	Technology Coordinator	62,754.00	61,892.00	66,652.00	(862.00)	4,760.00	
E	01	005	108	000	186	000	422	00	Technology Assistant Salary	0.00	30,000.00	31,611.15	30,000.00	1,611.15	
E	01	005	108	000	210	000	422	00	FICA	4,800.00	6,999.00	7,081.69	2,199.00	82.69	
E	01	005	108	000	214	000	422	00	PERA	4,707.00	6,892.00	7,943.70	2,185.00	1,051.70	
E	01	005	108	000	220	000	422	00	Group Hospitalizat.	7,448.00	13,965.00	13,964.85	6,517.00	(0.15)	
E	01	005	108	000	230	000	422	00	Life Insurance	107.00	107.00	106.80	0.00	(0.20)	
E	01	005	108	000	240	000	422	00	Long Term Disability	242.00	897.00	515.82	655.00	(381.18)	
E	01	005	108	000	250	000	422	00	Board share TSA	1,080.00	1,560.00	1,560.00	480.00	0.00	
E	01	005	108	000	305	000	422	00	Consulting Fees	5,000.00	5,000.00	15.00	0.00	(4,985.00)	
E	01	005	108	000	320	000	422	00	IT Cell Phone	0.00	0.00	101.50	0.00	101.50	
E	01	005	108	000	401	000	422	00	General Supplies	5,000.00	15,000.00	12,764.61	10,000.00	(2,235.39)	
E	01	005	108	000	405	000	422	00	Software-Non Instructional	0.00	24,000.00	28,277.62	24,000.00	4,277.62	
E	01	005	108	000	435	000	422	00	Computer Supplies - Consum	24,000.00	0.00	97.79	(24,000.00)	97.79	
E	01	005	108	000	436	000	422	00	Software Technology Departmr	7,500.00	7,500.00	7,085.25	0.00	(414.75)	
E	01	005	108	000	530	000	422	00	Equipment	28,900.00	28,900.00	22,881.77	0.00	(6,018.23)	
E	01	005	108	000	555	000	422	00	Software/Web Services	44,850.00	44,850.00	31,725.14	0.00	(13,124.86)	
E	01	005	108	000	820	000	422	00	Dues & Member - Technology	150.00	150.00	0.00	0.00	(150.00)	
E	01	005	108	302	530	000	424	00	Equipment	15,000.00	15,000.00	23,256.45	0.00	8,256.45	
E	01	005	110	000	170	000	422	00	Marketing/Media	0.00	0.00	9,935.00	0.00	9,935.00	
E	01	005	110	000	210	000	422	00	FICA	0.00	0.00	760.02	0.00	760.02	
E	01	005	110	000	218	000	422	00	TRA	0.00	0.00	849.46	0.00	849.46	
E	01	005	110	000	316	000	422	00	Data Processing-RegionI	25,000.00	25,000.00	45,650.96	0.00	20,650.96	
E	01	005	203	161	401	012	422	00	ESSER III General Supplies	0.00	0.00	346.92	0.00	346.92	
E	01	005	220	000	305	000	422	00	Consulting Fees - PLTW	5,100.00	5,100.00	2,297.66	0.00	(2,802.34)	

Lake of the Woods Public Schools #390
Budgetary Comparison Report
Period Ending June 30,2023

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

										District	A23	B23	Variances		
L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	Account Description	Adopted Budget	Revised Budget	Year To Date	Adopted to Revised	Revised to YTD	
E	01	005	220	000	430	000	422	00	PLTW Supplies	1,400.00	1,400.00	0.00	0.00	(1,400.00)	
E	01	005	240	000	186	099	422	00	Salaries-Wgt Room	700.00	700.00	0.00	0.00	(700.00)	
E	01	005	240	000	210	099	422	00	FICA-Wgt Room	53.00	53.00	0.00	0.00	(53.00)	
E	01	005	240	000	214	099	422	00	PERA-Wgt Room	52.00	52.00	0.00	0.00	(52.00)	
E	01	005	240	000	401	099	422	00	Weight Room Supplies and M	0.00	0.00	1,350.00	0.00	1,350.00	
E	01	005	292	000	305	000	422	00	Consulting Fees-Athletics	0.00	0.00	817.50	0.00	817.50	
E	01	005	292	000	401	270	422	00	General Supplies - Concessio	150.00	0.00	0.00	(150.00)	0.00	
E	01	005	400	000	305	000	422	00	BRIC Membership Dues	0.00	0.00	3,122.00	0.00	3,122.00	
E	01	005	400	372	305	000	422	00	Consulting Fees- MA Fees	0.00	0.00	3,688.64	0.00	3,688.64	
E	01	005	640	316	210	000	403	00	FICA	0.00	0.00	129.90	0.00	129.90	
E	01	005	640	316	214	000	403	00	PERA	0.00	0.00	43.34	0.00	43.34	
E	01	005	640	316	218	000	422	00	TRA	0.00	0.00	45.42	0.00	45.42	
E	01	005	640	316	230	000	422	00	Life Insurance	0.00	0.00	4.45	0.00	4.45	
E	01	005	640	316	240	000	422	00	Long Term Disability	0.00	0.00	4.80	0.00	4.80	
E	01	005	640	316	366	000	403	00	Travel, Conv, Conf-Districtwid	15,000.00	15,000.00	51,182.38	0.00	36,182.38	
E	01	005	715	342	530	000	449	00	Equipment	0.00	0.00	562.75	0.00	562.75	
E	01	005	718	342	311	000	449	00	Safe School Consulting Fees	3,000.00	3,000.00	2,824.06	0.00	(175.94)	
E	01	005	718	342	401	000	449	00	General Supplies	0.00	0.00	1,375.85	0.00	1,375.85	
E	01	005	760	161	180	012	422	00	Bus Driver Salary ESSER 161	0.00	0.00	4,478.00	0.00	4,478.00	
E	01	005	760	161	210	012	422	00	FICA	0.00	0.00	336.14	0.00	336.14	
E	01	005	760	161	214	012	422	00	PERA	0.00	0.00	262.26	0.00	262.26	
E	01	005	760	161	220	012	422	00	Health Ins.	0.00	0.00	190.17	0.00	190.17	
E	01	005	760	161	230	012	422	00	Life Insurance	0.00	0.00	4.76	0.00	4.76	
E	01	005	760	161	250	012	422	00	Board share TSA	0.00	0.00	45.41	0.00	45.41	
E	01	005	760	302	580	000	424	00	Capital Bus Lease	0.00	0.00	20,081.84	0.00	20,081.84	
E	01	005	760	720	110	000	422	00	Transportation Supervisor	38,225.00	38,225.00	39,205.00	0.00	980.00	
E	01	005	760	720	180	000	422	00	Sal-Bus Driver	170,434.00	170,000.00	164,924.77	(434.00)	(5,075.23)	
E	01	005	760	720	181	000	422	00	Bus Mechanic	55,494.00	55,494.00	49,152.51	0.00	(6,341.49)	
E	01	005	760	720	210	000	422	00	FICA	20,208.00	20,208.00	17,799.85	0.00	(2,408.15)	
E	01	005	760	720	214	000	422	00	PERA	19,811.00	19,811.00	15,053.96	0.00	(4,757.04)	

Lake of the Woods Public Schools #390
Budgetary Comparison Report
Period Ending June 30,2023

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

									District	A23	B23	Variances		
L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	Account Description	Adopted Budget	Revised Budget	Year To Date	Adopted to Revised	Revised to YTD
E	01	005	760	720	218	000	422	00	TRA	0.00	0.00	6.84	0.00	6.84
E	01	005	760	720	220	000	422	00	Group Hospitalizat.	33,936.00	33,936.00	34,196.90	0.00	260.90
E	01	005	760	720	230	000	422	00	Life Insurance	1,121.00	169.00	167.77	(952.00)	(1.23)
E	01	005	760	720	240	000	422	00	Long Term Disability	967.00	241.00	226.15	(726.00)	(14.85)
E	01	005	760	720	250	000	422	00	Board share TSA	4,440.00	113.00	1,257.22	(4,327.00)	1,144.22
E	01	005	760	720	305	000	422	00	Consulting Fees	10,100.00	33,000.00	38,815.75	22,900.00	5,815.75
E	01	005	760	720	320	000	422	00	Communications Serv.	500.00	500.00	0.00	0.00	(500.00)
E	01	005	760	720	350	000	422	00	Repairs & Maint. Ser	5,000.00	5,000.00	2,400.71	0.00	(2,599.29)
E	01	005	760	720	366	000	422	00	Travel, Conv, Conf-Transp	2,000.00	2,000.00	1,160.80	0.00	(839.20)
E	01	005	760	720	370	000	422	00	Rentals & Leases	1,700.00	1,700.00	956.00	0.00	(744.00)
E	01	005	760	720	401	000	422	00	General Supplies	41,400.00	41,400.00	80,814.67	0.00	39,414.67
E	01	005	760	720	442	000	422	00	Fuel Pupil Transp	72,000.00	80,000.00	118,727.64	8,000.00	38,727.64
E	01	005	760	720	820	000	422	00	Dues & Member.	285.00	285.00	0.00	0.00	(285.00)
E	01	005	760	723	180	000	422	00	Special Education-Bus/Van Di	0.00	0.00	150.00	0.00	150.00
E	01	005	760	723	210	000	422	00	FICA	0.00	0.00	9.07	0.00	9.07
E	01	005	760	723	218	000	422	00	TRA	0.00	0.00	12.83	0.00	12.83
E	01	005	760	723	305	000	422	00	Parent Mileage	500.00	500.00	0.00	0.00	(500.00)
E	01	005	790	000	401	999	422	00	General Supplies - COVID-19	0.00	0.00	2,916.89	0.00	2,916.89
E	01	005	810	000	170	810	422	00	Sec/Clerical Sal-Snowplow	1,500.00	0.00	0.00	(1,500.00)	0.00
E	01	005	810	000	172	000	422	00	Custodial Supervisor	56,700.00	61,092.00	62,457.60	4,392.00	1,365.60
E	01	005	810	000	173	000	422	00	Salary Custodians	272,030.00	295,000.00	351,612.65	22,970.00	56,612.65
E	01	005	810	000	210	000	422	00	FICA	25,290.00	27,241.00	30,264.70	1,951.00	3,023.70
E	01	005	810	000	210	810	422	00	FICA-Snowplow	114.00	114.00	0.00	0.00	(114.00)
E	01	005	810	000	214	000	422	00	PERA	24,795.00	26,707.00	28,818.68	1,912.00	2,111.68
E	01	005	810	000	220	000	422	00	Group Hospitalizat.	41,384.00	41,384.00	32,644.92	0.00	(8,739.08)
E	01	005	810	000	230	000	422	00	Life Insurance	587.00	587.00	571.97	0.00	(15.03)
E	01	005	810	000	240	000	422	00	Long Term Disability	1,240.00	1,240.00	823.11	0.00	(416.89)
E	01	005	810	000	250	000	422	00	Board share TSA	7,680.00	5,270.00	4,877.37	(2,410.00)	(392.63)
E	01	005	810	000	305	000	422	00	Consulting Fees	45,000.00	45,000.00	68,123.82	0.00	23,123.82
E	01	005	810	000	320	000	422	00	Communications Serv.	13,500.00	13,500.00	30,509.11	0.00	17,009.11

Lake of the Woods Public Schools #390
Budgetary Comparison Report
Period Ending June 30,2023

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

							District		A23	B23	Variances			
L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	Account Description	Adopted Budget	Revised Budget	Year To Date	Adopted to Revised	Revised to YTD
E	01	005	810	000	330	000	422	00	Utility Service	160,000.00	160,000.00	121,227.61	0.00	(38,772.39)
E	01	005	810	000	340	000	422	00	Insurance-Generator	2,890.00	2,890.00	0.00	0.00	(2,890.00)
E	01	005	810	000	350	000	422	00	Repairs & Maint. Ser-Generat	5,000.00	5,000.00	0.00	0.00	(5,000.00)
E	01	005	810	000	366	000	422	00	Travel, Conv, Conf-Bldg/Grou	1,500.00	1,500.00	0.00	0.00	(1,500.00)
E	01	005	810	000	370	000	422	00	Rentals & Leases	69,500.00	69,500.00	68,700.00	0.00	(800.00)
E	01	005	810	000	401	000	422	00	General Supplies	78,500.00	78,500.00	103,101.59	0.00	24,601.59
E	01	005	810	000	530	000	422	00	Maintenance Equipment	131,117.00	56,200.00	66,581.20	(74,917.00)	10,381.20
E	01	005	810	000	820	000	422	00	Dues & Member.	1,000.00	1,000.00	300.00	0.00	(700.00)
E	01	005	810	174	401	000	422	00	General Supplies	0.00	0.00	16,067.07	0.00	16,067.07
E	01	005	850	000	522	000	422	00	Site/Grounds Improvements	10,000.00	0.00	3,406.89	(10,000.00)	3,406.89
E	01	005	850	000	860	000	422	00	Real Estate Taxes	3,000.00	3,000.00	11,909.40	0.00	8,909.40
E	01	005	850	302	522	000	424	00	Site/Grounds Improvements	0.00	0.00	16,800.00	0.00	16,800.00
E	01	005	850	302	530	000	424	00	Equipment	0.00	177,000.00	158,446.80	177,000.00	(18,553.20)
E	01	005	865	347	305	000	467	00	LTFM Physical Hazards H&S	14,100.00	14,100.00	376.59	0.00	(13,723.41)
E	01	005	865	349	305	000	467	00	LTFM Other Hazards H&S	3,215.00	3,215.00	7,100.00	0.00	3,885.00
E	01	005	865	352	305	000	467	00	LTFM Enviroment/Health & Sa	15,800.00	15,800.00	6,295.42	0.00	(9,504.58)
E	01	005	865	363	305	000	467	00	LTFM Fire Safety	25,000.00	25,000.00	19,987.24	0.00	(5,012.76)
E	01	005	865	366	305	000	467	00	LTFM Indoor Aid Quality Cons	2,000.00	2,000.00	1,467.64	0.00	(532.36)
E	01	005	865	369	305	000	422	00	LTFM Building Hadware and I	0.00	0.00	11,056.00	0.00	11,056.00
E	01	005	865	383	305	000	467	00	LTFM Consulting Fees	15,000.00	15,000.00	0.00	0.00	(15,000.00)
E	01	005	865	384	305	000	422	00	LTFM Lighting	0.00	0.00	700.64	0.00	700.64
E	01	005	865	384	350	000	467	00	LTFM Repairs & Maint. Ser	37,600.00	37,600.00	0.00	0.00	(37,600.00)
E	01	005	940	000	340	000	422	00	Property Insurance	62,633.00	78,525.00	77,282.04	15,892.00	(1,242.96)
E	01	005	950	000	910	000	422	00	Permanent Transfers	178,305.00	178,305.00	0.00	0.00	(178,305.00)
E	01	100	050	000	110	000	422	00	Exec. Salaries	99,238.00	99,238.00	99,238.38	0.00	0.38
E	01	100	050	000	210	000	422	00	FICA	7,592.00	7,592.00	6,643.65	0.00	(948.35)
E	01	100	050	000	218	000	422	00	TRA	8,435.00	8,435.00	8,498.37	0.00	63.37
E	01	100	050	000	220	000	422	00	Group Hospitilizat.	15,932.00	15,932.00	14,690.60	0.00	(1,241.40)
E	01	100	050	000	230	000	422	00	Life Insurance	267.00	267.00	216.24	0.00	(50.76)
E	01	100	050	000	240	000	422	00	Long Term Disability	436.00	436.00	334.14	0.00	(101.86)

Lake of the Woods Public Schools #390
Budgetary Comparison Report
Period Ending June 30,2023

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

										District	A23	B23	Variances		
L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	Account Description	Adopted Budget	Revised Budget	Year To Date	Adopted to Revised	Revised to YTD	
E	01	100	050	000	250	000	422	00	Board share TSA	1,750.00	1,750.00	1,750.00	0.00	0.00	
E	01	100	050	000	305	000	422	00	Consulting Fees	500.00	500.00	375.00	0.00	(125.00)	
E	01	100	050	000	320	000	422	00	Communications Serv. - Dean	360.00	360.00	535.77	0.00	175.77	
E	01	100	050	000	401	000	422	00	General Supplies	500.00	500.00	221.56	0.00	(278.44)	
E	01	100	200	000	140	000	422	00	Voluntary Pre-K Salaries	45,992.00	12,145.00	11,065.95	(33,847.00)	(1,079.05)	
E	01	100	200	000	210	000	422	00	FICA	3,518.00	929.00	784.04	(2,589.00)	(144.96)	
E	01	100	200	000	218	000	422	00	TRA	3,909.00	1,038.00	950.24	(2,871.00)	(87.76)	
E	01	100	200	000	220	000	422	00	Health Ins.	12,120.00	3,393.00	3,035.01	(8,727.00)	(357.99)	
E	01	100	200	000	230	000	422	00	Life Insurance	80.00	21.00	18.93	(59.00)	(2.07)	
E	01	100	200	000	240	000	422	00	Long Term Disability	167.00	61.00	30.61	(106.00)	(30.39)	
E	01	100	200	000	250	000	422	00	Board share TSA	0.00	236.00	218.08	236.00	(17.92)	
E	01	100	200	000	305	000	422	00	Consulting Fees - VPK	1,000.00	1,000.00	0.00	0.00	(1,000.00)	
E	01	100	200	000	430	000	422	00	Instruct Supplies - VPK	750.00	750.00	31.27	0.00	(718.73)	
E	01	100	201	171	140	011	422	00	Salaries Pandemic Enroll Los:	0.00	19,719.00	22,757.58	19,719.00	3,038.58	
E	01	100	201	171	210	011	422	00	FICA Pandemic Enroll Loss	0.00	1,509.00	1,509.00	1,509.00	0.00	
E	01	100	201	171	218	011	422	00	TRA Pandemic Enroll Loss	0.00	1,680.00	1,680.00	1,680.00	0.00	
E	01	100	201	171	230	011	422	00	Life Insurance Pandemic Enrc	0.00	85.00	0.00	85.00	(85.00)	
E	01	100	201	171	240	011	422	00	Long Term Disability Pandemi	0.00	229.00	0.00	229.00	(229.00)	
E	01	100	201	171	250	011	422	00	Board share TSA Pandemic E	0.00	560.00	0.00	560.00	(560.00)	
E	01	100	201	330	140	000	428	00	Salaries-Kindergarten	97,236.00	109,493.00	108,051.42	12,257.00	(1,441.58)	
E	01	100	201	330	210	000	428	00	FICA	7,438.00	8,376.00	7,842.01	938.00	(533.99)	
E	01	100	201	330	218	000	428	00	TRA	8,265.00	9,581.00	9,547.28	1,316.00	(33.72)	
E	01	100	201	330	220	000	428	00	Group Hospitilizat.	7,448.00	7,448.00	7,422.96	0.00	(25.04)	
E	01	100	201	330	230	000	428	00	Life Insurance	107.00	107.00	212.35	0.00	105.35	
E	01	100	201	330	240	000	428	00	Long Term Disability	229.00	466.00	422.85	237.00	(43.15)	
E	01	100	201	330	250	000	428	00	Board share TSA	1,260.00	1,958.00	3,461.78	698.00	1,503.78	
E	01	100	201	330	430	000	428	00	Instruct Supplies - Kindgergar	945.00	945.00	1,983.94	0.00	1,038.94	
E	01	100	203	000	140	000	422	00	Salaries	659,371.00	616,913.00	652,023.70	(42,458.00)	35,110.70	
E	01	100	203	000	141	000	422	00	Reg Ed Para /Non-Spec Ed	112,511.00	45,000.00	50,979.65	(67,511.00)	5,979.65	
E	01	100	203	000	145	000	422	00	Substitute Teacher	46,000.00	46,000.00	97,960.43	0.00	51,960.43	

Lake of the Woods Public Schools #390
Budgetary Comparison Report
Period Ending June 30,2023

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

															District		A23	B23	Variances		
L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	Account Description	Adopted Budget	Revised Budget	Year To Date	Adopted to Revised	Revised to YTD							
E	01	100	203	000	146	000	422	00	Substitute Non Certified - EL	10,000.00	5,000.00	8,204.07	(5,000.00)	3,204.07							
E	01	100	203	000	170	000	422	00	Sec/Clerical Sal.	40,708.00	40,708.00	35,051.87	0.00	(5,656.13)							
E	01	100	203	000	180	000	422	00	Sal-Bus Driver	1,000.00	0.00	0.00	(1,000.00)	0.00							
E	01	100	203	000	185	000	422	00	Elementary Yearbook	765.00	1,475.00	1,475.00	710.00	0.00							
E	01	100	203	000	210	000	422	00	FICA	66,523.00	58,912.00	60,584.65	(7,611.00)	1,672.65							
E	01	100	203	000	214	000	422	00	PERA	8,273.00	7,928.00	7,021.01	(345.00)	(906.99)							
E	01	100	203	000	218	000	422	00	TRA	42,765.00	56,872.00	62,824.85	14,107.00	5,952.85							
E	01	100	203	000	220	000	422	00	Group Hospitilizat.	41,384.00	75,072.00	73,853.29	33,688.00	(1,218.71)							
E	01	100	203	000	230	000	422	00	Life Insurance	1,926.00	1,926.00	1,141.48	0.00	(784.52)							
E	01	100	203	000	235	000	422	00	Dental	13,000.00	119.00	118.70	(12,881.00)	(0.30)							
E	01	100	203	000	240	000	422	00	Long Term Disability	2,681.00	3,227.00	1,837.29	546.00	(1,389.71)							
E	01	100	203	000	250	000	422	00	Board share TSA	9,763.00	13,667.00	13,814.42	3,904.00	147.42							
E	01	100	203	000	305	000	422	00	Consulting Fees - Elementary	1,500.00	2,437.00	2,437.50	937.00	0.50							
E	01	100	203	000	320	000	422	00	Communications Serv.	0.00	0.00	531.79	0.00	531.79							
E	01	100	203	000	366	000	422	00	Travel, Conv, Conf-Elem	350.00	350.00	0.00	0.00	(350.00)							
E	01	100	203	000	370	000	422	00	Elem Workroom-Copier Lease	4,000.00	10,000.00	10,356.08	6,000.00	356.08							
E	01	100	203	000	401	000	422	00	General Supplies - Elementary	3,000.00	3,000.00	928.17	0.00	(2,071.83)							
E	01	100	203	000	430	000	422	00	Instruct Supplies - Elementary	5,535.00	5,535.00	8,605.51	0.00	3,070.51							
E	01	100	203	000	430	505	462	00	Instruct Supplies-Forestry	900.00	900.00	121.61	0.00	(778.39)							
E	01	100	203	000	460	000	422	00	Textbooks - Elementary	10,000.00	0.00	(3,793.53)	(10,000.00)	(3,793.53)							
E	01	100	203	000	530	000	422	00	Equipment	0.00	0.00	8,204.52	0.00	8,204.52							
E	01	100	203	000	820	000	422	00	Dues & Member.	600.00	600.00	0.00	0.00	(600.00)							
E	01	100	203	160	140	012	422	00	Salaries ESSER III	0.00	43,919.00	49,937.16	43,919.00	6,018.16							
E	01	100	203	160	210	012	422	00	FICA ESSER III	0.00	3,360.00	3,632.63	3,360.00	272.63							
E	01	100	203	160	218	012	422	00	TRA ESSER III	0.00	3,799.00	4,059.96	3,799.00	260.96							
E	01	100	203	160	250	012	422	00	Board share TSA ESSER III	0.00	0.00	520.00	0.00	520.00							
E	01	100	203	161	303	012	422	00	Fed Sub Award SubCont <\$2	0.00	0.00	1,650.00	0.00	1,650.00							
E	01	100	203	302	530	000	424	00	EL Capital Equip	2,900.00	2,900.00	3,265.87	0.00	365.87							
E	01	100	203	313	305	000	422	00	Consulting Fees-A&I	18,000.00	18,000.00	11,080.00	0.00	(6,920.00)							
E	01	100	203	313	366	000	422	00	Travel, Conv, Conf - A&I	1,000.00	1,000.00	283.10	0.00	(716.90)							

Lake of the Woods Public Schools #390
Budgetary Comparison Report
Period Ending June 30,2023

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

										A23	B23	Variances		
L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	District Account Description	Adopted Budget	Revised Budget	Year To Date	Adopted to Revised	Revised to YTD
E	01	100	203	320	195	000	422	00	American Indian Aid Salaries	0.00	0.00	7,253.04	0.00	7,253.04
E	01	100	203	320	210	000	422	00	FICA	0.00	0.00	545.26	0.00	545.26
E	01	100	203	320	214	000	422	00	PERA	0.00	0.00	303.98	0.00	303.98
E	01	100	203	320	218	000	422	00	TRA	0.00	0.00	273.59	0.00	273.59
E	01	100	203	320	220	000	422	00	Health Ins.	0.00	0.00	127.62	0.00	127.62
E	01	100	203	320	230	000	422	00	Life Insurance	0.00	0.00	0.98	0.00	0.98
E	01	100	203	320	240	000	422	00	Long Term Disability	0.00	0.00	8.09	0.00	8.09
E	01	100	203	320	250	000	422	00	Board share TSA	0.00	0.00	96.26	0.00	96.26
E	01	100	203	320	305	000	422	00	Consulting Fees - American Ir	15,000.00	15,000.00	691.75	0.00	(14,308.25)
E	01	100	203	320	430	000	422	00	American Indian Aid - Supplie	1,000.00	1,000.00	9,571.05	0.00	8,571.05
E	01	100	207	514	140	000	422	00	Salaries-REAP	64,568.00	31,479.00	24,212.92	(33,089.00)	(7,266.08)
E	01	100	207	514	210	000	422	00	FICA-REAP	4,939.00	0.00	1,848.97	(4,939.00)	1,848.97
E	01	100	207	514	218	000	422	00	TRA-REAP	5,488.00	0.00	2,080.94	(5,488.00)	2,080.94
E	01	100	207	514	220	000	422	00	Health Ins.-REAP	7,448.00	0.00	0.00	(7,448.00)	0.00
E	01	100	207	514	230	000	422	00	Life Insurance-REAP	107.00	0.00	39.94	(107.00)	39.94
E	01	100	207	514	240	000	422	00	Long Term Disability-REAP	228.00	0.00	51.15	(228.00)	51.15
E	01	100	207	514	250	000	422	00	Board share TSA-REAP	960.00	0.00	472.16	(960.00)	472.16
E	01	100	211	161	185	012	422	00	ESSER III Elemetry Tutor	0.00	0.00	3,634.25	0.00	3,634.25
E	01	100	211	161	210	012	422	00	ESSER III FICA	0.00	0.00	246.83	0.00	246.83
E	01	100	211	161	214	012	422	00	PERA	0.00	0.00	17.57	0.00	17.57
E	01	100	211	161	218	012	422	00	ESSER III TRA	0.00	0.00	290.70	0.00	290.70
E	01	100	211	161	220	012	422	00	Health Ins.	0.00	0.00	81.22	0.00	81.22
E	01	100	211	161	230	012	422	00	Life Insurance	0.00	0.00	0.52	0.00	0.52
E	01	100	211	161	240	012	422	00	Long Term Disability	0.00	0.00	2.10	0.00	2.10
E	01	100	216	401	140	000	422	00	Salaries-Title I	68,483.00	68,483.00	69,623.61	0.00	1,140.61
E	01	100	216	401	210	000	422	00	FICA	5,238.00	5,238.00	4,830.13	0.00	(407.87)
E	01	100	216	401	218	000	422	00	TRA	5,821.00	5,821.00	5,946.51	0.00	125.51
E	01	100	216	401	220	000	422	00	Group Hospitilizat.	7,448.00	13,388.00	14,097.57	5,940.00	709.57
E	01	100	216	401	230	000	422	00	Life Insurance	106.00	106.00	106.53	0.00	0.53
E	01	100	216	401	240	000	422	00	Long Term Disability	251.00	480.00	240.34	229.00	(239.66)

Lake of the Woods Public Schools #390
Budgetary Comparison Report
Period Ending June 30,2023

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

							District		A23	B23	Variances			
L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	Account Description	Adopted Budget	Revised Budget	Year To Date	Adopted to Revised	Revised to YTD
E	01	100	216	401	250	000	422	00	Board share TSA	0.00	0.00	838.10	0.00	838.10
E	01	100	216	401	366	000	422	00	Travel, Conv, Conf	1,260.00	1,260.00	0.00	0.00	(1,260.00)
E	01	100	216	401	430	000	422	00	Instruct Supplies	450.00	450.00	260.51	0.00	(189.49)
E	01	100	218	000	180	000	422	00	Sal-Bus Driver	150.00	0.00	0.00	(150.00)	0.00
E	01	100	218	000	210	000	422	00	Enrichment FICA	1,505.00	0.00	0.00	(1,505.00)	0.00
E	01	100	218	000	218	000	422	00	TRA-Gifted And Talented	1,599.00	0.00	0.00	(1,599.00)	0.00
E	01	100	218	000	230	000	422	00	Enrichment Life Insurance	53.00	0.00	0.00	(53.00)	0.00
E	01	100	218	000	240	000	422	00	Enrichment Long Term Disabi	77.00	0.00	0.00	(77.00)	0.00
E	01	100	218	000	305	000	422	00	Consulting Fees	390.00	0.00	110.00	(390.00)	110.00
E	01	100	218	000	366	000	422	00	Travel, Conv, Conf-Enrichmer	250.00	250.00	872.89	0.00	622.89
E	01	100	218	000	430	000	422	00	Instruct Supplies	250.00	0.00	994.39	(250.00)	994.39
E	01	100	218	000	430	260	422	00	Instruct Supplies-River Watch	300.00	300.00	0.00	0.00	(300.00)
E	01	100	218	000	820	000	422	00	Dues & Member.	750.00	200.00	182.50	(550.00)	(17.50)
E	01	100	240	000	140	000	422	00	Salaries - EL Phy Ed	68,483.00	60,726.00	61,526.00	(7,757.00)	800.00
E	01	100	240	000	210	000	422	00	FICA	5,238.00	4,645.00	4,017.55	(593.00)	(627.45)
E	01	100	240	000	218	000	422	00	TRA	5,821.00	5,252.00	5,280.75	(569.00)	28.75
E	01	100	240	000	220	000	422	00	Group Hospitilizat.	16,968.00	16,968.00	15,443.32	0.00	(1,524.68)
E	01	100	240	000	230	000	422	00	Life Insurance	107.00	107.00	106.80	0.00	(0.20)
E	01	100	240	000	240	000	422	00	Long Term Disability	229.00	229.00	505.81	0.00	276.81
E	01	100	240	000	250	000	422	00	Board share TSA	1,560.00	2,260.00	2,260.00	700.00	0.00
E	01	100	240	000	366	000	422	00	Travel, Conv, Conf - EL PE	106.00	106.00	0.00	0.00	(106.00)
E	01	100	240	000	430	000	422	00	Instruct Supplies-PE	720.00	720.00	636.66	0.00	(83.34)
E	01	100	258	000	140	000	422	00	Salaries - EL Music	62,906.00	62,906.00	65,709.23	0.00	2,803.23
E	01	100	258	000	210	000	422	00	FICA	4,812.00	4,812.00	4,190.27	0.00	(621.73)
E	01	100	258	000	218	000	422	00	TRA	5,347.00	5,347.00	5,624.64	0.00	277.64
E	01	100	258	000	220	000	422	00	Group Hospitilizat.	16,160.00	16,160.00	17,100.66	0.00	940.66
E	01	100	258	000	230	000	422	00	Life Insurance	107.00	107.00	106.51	0.00	(0.49)
E	01	100	258	000	240	000	422	00	Long Term Disability	224.00	454.00	209.90	230.00	(244.10)
E	01	100	258	000	250	000	422	00	Board share TSA	1,260.00	1,760.00	1,758.76	500.00	(1.24)
E	01	100	258	000	401	000	422	00	General Supplies - Music	0.00	0.00	108.62	0.00	108.62

Lake of the Woods Public Schools #390
Budgetary Comparison Report
Period Ending June 30,2023

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

							District		A23	B23	Variances			
L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	Account Description	Adopted Budget	Revised Budget	Year To Date	Adopted to Revised	Revised to YTD
E	01	100	258	000	430	000	422	00	Instruct Supplies - Music	720.00	720.00	0.00	0.00	(720.00)
E	01	100	400	372	401	000	422	00	General Supplies-SPED	700.00	700.00	0.00	0.00	(700.00)
E	01	100	401	740	140	000	422	00	Salaries-Speech	0.00	50,458.00	60,542.00	50,458.00	10,084.00
E	01	100	401	740	210	000	422	00	FICA	0.00	3,860.00	4,322.50	3,860.00	462.50
E	01	100	401	740	218	000	422	00	TRA	0.00	4,415.00	5,196.75	4,415.00	781.75
E	01	100	401	740	220	000	422	00	Group Hospitilizat.	0.00	7,448.00	4,363.95	7,448.00	(3,084.05)
E	01	100	401	740	230	000	422	00	Life Insurance	0.00	107.00	0.00	107.00	(107.00)
E	01	100	401	740	240	000	422	00	Long Term Disability	0.00	237.00	128.57	237.00	(108.43)
E	01	100	401	740	250	000	422	00	Board share TSA	0.00	960.00	960.00	960.00	0.00
E	01	100	401	740	396	000	422	00	Sp Ed Sal Pur F Other D	20,000.00	13,000.00	4,066.20	(7,000.00)	(8,933.80)
E	01	100	401	740	397	000	422	00	Benefits	0.00	3,500.00	0.00	3,500.00	(3,500.00)
E	01	100	401	740	433	000	422	00	Indiv Supplies	0.00	0.00	722.98	0.00	722.98
E	01	100	402	740	140	000	422	00	Salaries-Mild/Moderate	0.00	68,483.00	68,483.00	68,483.00	0.00
E	01	100	402	740	210	000	422	00	FICA	0.00	5,239.00	4,560.02	5,239.00	(678.98)
E	01	100	402	740	218	000	422	00	TRA	0.00	5,992.00	5,878.11	5,992.00	(113.89)
E	01	100	402	740	230	000	422	00	Life Insurance	0.00	107.00	106.80	107.00	(0.20)
E	01	100	402	740	240	000	422	00	Long Term Disability	0.00	214.00	213.60	214.00	(0.40)
E	01	100	402	740	250	000	422	00	Board share TSA	0.00	960.00	960.00	960.00	0.00
E	01	100	403	740	433	000	422	00	Indiv Supplies	200.00	200.00	144.40	0.00	(55.60)
E	01	100	407	740	140	000	422	00	Salaries-Specific Learnind Dis	30,000.00	30,000.00	34,067.40	0.00	4,067.40
E	01	100	407	740	210	000	422	00	FICA	2,295.00	2,295.00	2,141.74	0.00	(153.26)
E	01	100	407	740	218	000	422	00	TRA	2,550.00	2,550.00	2,924.20	0.00	374.20
E	01	100	407	740	220	000	422	00	Group Hospitilizat.	16,968.00	11,877.00	11,968.20	(5,091.00)	91.20
E	01	100	407	740	230	000	422	00	Life Insurance	107.00	75.00	74.60	(32.00)	(0.40)
E	01	100	407	740	240	000	422	00	Long Term Disability	236.00	200.00	103.56	(36.00)	(96.44)
E	01	100	407	740	250	000	422	00	Board share TSA	0.00	882.00	881.38	882.00	(0.62)
E	01	100	407	740	433	000	422	00	Indiv Supplies	100.00	100.00	0.00	0.00	(100.00)
E	01	100	408	740	140	000	422	00	Salaries-EBD	48,906.00	34,226.00	36,640.60	(14,680.00)	2,414.60
E	01	100	408	740	210	000	422	00	FICA	3,719.00	2,618.00	2,651.36	(1,101.00)	33.36
E	01	100	408	740	218	000	422	00	TRA	4,157.00	2,995.00	3,144.26	(1,162.00)	149.26

Lake of the Woods Public Schools #390
Budgetary Comparison Report
Period Ending June 30,2023

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

										District	A23	B23	Variances		
L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	Account Description	Adopted Budget	Revised Budget	Year To Date	Adopted to Revised	Revised to YTD	
E	01	100	408	740	220	000	422	00	Group Hospitilizat.	7,448.00	3,757.00	3,695.33	(3,691.00)	(61.67)	
E	01	100	408	740	230	000	422	00	Life Insurance	114.00	54.00	52.57	(60.00)	(1.43)	
E	01	100	408	740	240	000	422	00	Long Term Disability	284.00	243.00	236.75	(41.00)	(6.25)	
E	01	100	408	740	250	000	422	00	Board share TSA	0.00	610.00	619.91	610.00	9.91	
E	01	100	408	740	433	000	422	00	Indiv Supplies	150.00	150.00	278.26	0.00	128.26	
E	01	100	410	740	140	000	422	00	Salaries	0.00	4,891.00	4,866.87	4,891.00	(24.13)	
E	01	100	410	740	210	000	422	00	FICA	0.00	300.00	305.96	300.00	5.96	
E	01	100	410	740	214	000	422	00	PERA	0.00	374.00	0.00	374.00	(374.00)	
E	01	100	410	740	218	000	422	00	TRA	0.00	428.00	417.68	428.00	(10.32)	
E	01	100	410	740	220	000	422	00	Group Hospitilizat.	0.00	1,697.00	1,709.77	1,697.00	12.77	
E	01	100	410	740	230	000	422	00	Life Insurance	0.00	11.00	10.78	11.00	(0.22)	
E	01	100	410	740	240	000	422	00	Long Term Disability	0.00	15.00	14.86	15.00	(0.14)	
E	01	100	410	740	250	000	422	00	Board share TSA	0.00	0.00	125.91	0.00	125.91	
E	01	100	411	740	140	000	422	00	Salaries	0.00	30,000.00	30,268.62	30,000.00	268.62	
E	01	100	411	740	162	000	422	00	One-to-One Paraprofessional	0.00	30,000.00	13,129.17	30,000.00	(16,870.83)	
E	01	100	411	740	210	000	422	00	FICA	0.00	4,590.00	3,099.68	4,590.00	(1,490.32)	
E	01	100	411	740	214	000	422	00	PERA	0.00	1,800.00	984.69	1,800.00	(815.31)	
E	01	100	411	740	218	000	422	00	TRA	0.00	1,186.00	2,598.24	1,186.00	1,412.24	
E	01	100	411	740	220	000	422	00	Group Hospitilizat.	0.00	2,503.00	5,550.64	2,503.00	3,047.64	
E	01	100	411	740	230	000	422	00	Life Insurance	0.00	142.00	93.53	142.00	(48.47)	
E	01	100	411	740	240	000	422	00	Long Term Disability	0.00	250.00	229.00	250.00	(21.00)	
E	01	100	411	740	250	000	422	00	Board share TSA	0.00	746.00	1,079.76	746.00	333.76	
E	01	100	411	740	396	000	422	00	Sp Ed Sal Pur F Other D	7,716.00	5,000.00	9,235.50	(2,716.00)	4,235.50	
E	01	100	411	740	397	000	422	00	Benefits	2,644.00	5,000.00	3,152.91	2,356.00	(1,847.09)	
E	01	100	412	740	140	000	422	00	Salaries	40,124.00	0.00	0.00	(40,124.00)	0.00	
E	01	100	412	740	161	000	422	00	Non-Licensed Classroom Sup	0.00	0.00	165.00	0.00	165.00	
E	01	100	412	740	210	000	422	00	FICA	2,863.00	0.00	12.62	(2,863.00)	12.62	
E	01	100	412	740	218	000	422	00	TRA	3,042.00	0.00	0.00	(3,042.00)	0.00	
E	01	100	412	740	220	000	422	00	Group Hospitilizat.	7,093.00	0.00	0.00	(7,093.00)	0.00	
E	01	100	412	740	230	000	422	00	Life Insurance	107.00	0.00	0.00	(107.00)	0.00	

Lake of the Woods Public Schools #390
Budgetary Comparison Report
Period Ending June 30,2023

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

							District		A23	B23	Variances			
L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	Account Description	Adopted Budget	Revised Budget	Year To Date	Adopted to Revised	Revised to YTD
E	01	100	412	740	240	000	422	00	Long Term Disability	265.00	0.00	0.00	(265.00)	0.00
E	01	100	412	740	366	000	422	00	Travel, Conv, Conf-Elem	100.00	0.00	0.00	(100.00)	0.00
E	01	100	412	740	433	000	422	00	Indiv Supplies-ECSE	225.00	225.00	628.93	0.00	403.93
E	01	100	416	740	140	000	422	00	Salaries	0.00	0.00	13,690.09	0.00	13,690.09
E	01	100	416	740	162	000	422	00	One-to-One Paraprofessional	0.00	0.00	15,060.56	0.00	15,060.56
E	01	100	416	740	210	000	422	00	FICA	0.00	0.00	2,036.79	0.00	2,036.79
E	01	100	416	740	214	000	422	00	PERA	0.00	0.00	1,129.53	0.00	1,129.53
E	01	100	416	740	218	000	422	00	TRA	0.00	0.00	1,175.07	0.00	1,175.07
E	01	100	416	740	220	000	422	00	Health Ins.	0.00	0.00	3,298.98	0.00	3,298.98
E	01	100	416	740	230	000	422	00	Life Insurance	0.00	0.00	47.11	0.00	47.11
E	01	100	416	740	240	000	422	00	Long Term Disability	0.00	0.00	126.85	0.00	126.85
E	01	100	416	740	250	000	422	00	Board share TSA	0.00	0.00	238.26	0.00	238.26
E	01	100	420	740	161	000	422	00	Non-Licensed Classroom Sup	0.00	30,000.00	33,920.78	30,000.00	3,920.78
E	01	100	420	740	162	000	422	00	One-to-One Paraprofessional	0.00	0.00	23,797.32	0.00	23,797.32
E	01	100	420	740	210	000	422	00	FICA	0.00	2,295.00	3,923.04	2,295.00	1,628.04
E	01	100	420	740	214	000	422	00	PERA	0.00	2,250.00	4,328.83	2,250.00	2,078.83
E	01	100	420	740	220	000	422	00	Group Hospitilizat.	0.00	3,645.00	4,028.74	3,645.00	383.74
E	01	100	420	740	230	000	422	00	Life Insurance	0.00	80.00	79.90	80.00	(0.10)
E	01	100	420	740	235	000	422	00	Dental	0.00	40.00	20.13	40.00	(19.87)
E	01	100	420	740	240	000	422	00	Long Term Disability	0.00	150.00	74.47	150.00	(75.53)
E	01	100	420	740	399	000	422	00	S. E. Purch Contr Serv BRIC	15,500.00	0.00	0.00	(15,500.00)	0.00
E	01	100	420	740	433	000	422	00	Indiv Supplies	450.00	450.00	263.64	0.00	(186.36)
E	01	100	620	000	144	000	422	00	Classroom Support	21,542.00	0.00	0.00	(21,542.00)	0.00
E	01	100	620	000	210	000	422	00	FICA	1,648.00	0.00	0.00	(1,648.00)	0.00
E	01	100	620	000	214	000	422	00	PERA	1,831.00	0.00	0.00	(1,831.00)	0.00
E	01	100	620	000	230	000	422	00	Life Insurance	107.00	0.00	0.00	(107.00)	0.00
E	01	100	620	000	240	000	422	00	Long Term Disability	84.00	0.00	0.00	(84.00)	0.00
E	01	100	640	306	144	000	403	00	Paras/Aides Salaries	0.00	0.00	15,669.74	0.00	15,669.74
E	01	100	640	306	210	000	403	00	FICA	0.00	0.00	970.35	0.00	970.35
E	01	100	640	306	214	000	403	00	PERA	0.00	0.00	1,175.24	0.00	1,175.24

Lake of the Woods Public Schools #390
Budgetary Comparison Report
Period Ending June 30,2023

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

								District	A23	B23	Variances		
L	Fd	Org	Pro	Fin	O/S	Crs	Class Sub	Account Description	Adopted Budget	Revised Budget	Year To Date	Adopted to Revised	Revised to YTD
E	01	100	640	306	220	000	422 00	Group Hospitilizat.	0.00	0.00	2,356.89	0.00	2,356.89
E	01	100	640	306	230	000	422 00	Life Insurance	0.00	0.00	0.24	0.00	0.24
E	01	100	640	306	240	000	422 00	Long Term Disability	0.00	0.00	1.07	0.00	1.07
E	01	100	640	316	140	000	403 00	EL SD Salaries	0.00	0.00	15,427.64	0.00	15,427.64
E	01	100	640	316	210	000	403 00	FICA	0.00	0.00	1,550.98	0.00	1,550.98
E	01	100	640	316	214	000	403 00	PERA	0.00	0.00	304.48	0.00	304.48
E	01	100	640	316	218	000	403 00	TRA	0.00	0.00	1,444.47	0.00	1,444.47
E	01	100	640	316	220	000	403 00	Health Ins.	0.00	0.00	32.38	0.00	32.38
E	01	100	640	316	230	000	403 00	Life Insurance	0.00	0.00	15.95	0.00	15.95
E	01	100	640	316	240	000	422 00	Long Term Disability	0.00	0.00	18.49	0.00	18.49
E	01	100	640	316	250	000	422 00	Board share TSA	0.00	0.00	24.95	0.00	24.95
E	01	100	640	316	305	000	403 00	Consulting Fees-EL SD	0.00	0.00	137.50	0.00	137.50
E	01	100	640	316	366	000	403 00	EL Staff Develop	20,000.00	20,000.00	8,568.18	0.00	(11,431.82)
E	01	100	740	317	156	000	422 00	Social Workers - EL	62,906.00	62,906.00	64,906.00	0.00	2,000.00
E	01	100	740	317	210	000	422 00	FICA	4,812.00	4,812.00	3,859.58	0.00	(952.42)
E	01	100	740	317	218	000	422 00	TRA	5,347.00	5,347.00	5,571.28	0.00	224.28
E	01	100	740	317	220	000	422 00	Group Hospitilizat.	16,968.00	16,968.00	16,402.36	0.00	(565.64)
E	01	100	740	317	230	000	422 00	Life Insurance	106.00	106.00	106.80	0.00	0.80
E	01	100	740	317	240	000	422 00	Long Term Disability	237.00	237.00	227.81	0.00	(9.19)
E	01	100	740	317	250	000	422 00	Board share TSA	2,260.00	2,260.00	2,560.00	0.00	300.00
E	01	200	001	000	401	200	422 00	WELLNESS SUPPLIES	800.00	800.00	913.39	0.00	113.39
E	01	200	105	150	156	012	422 00	Social Workers Salary	0.00	0.00	2,144.00	0.00	2,144.00
E	01	200	105	150	210	012	422 00	FICA	0.00	0.00	142.83	0.00	142.83
E	01	200	105	150	218	012	422 00	TRA	0.00	0.00	183.31	0.00	183.31
E	01	200	105	161	141	012	422 00	ESSER III Salaries	0.00	0.00	3,122.21	0.00	3,122.21
E	01	200	105	161	210	012	422 00	ESSER III FICA	0.00	0.00	228.85	0.00	228.85
E	01	200	105	161	214	012	422 00	ESSER III PERA	0.00	0.00	234.20	0.00	234.20
E	01	200	105	161	220	012	422 00	ESSER III Health Ins.	0.00	0.00	117.65	0.00	117.65
E	01	200	105	161	240	012	422 00	ESSER III Long Term Disabili	0.00	0.00	4.59	0.00	4.59
E	01	200	203	000	391	000	422 00	FRESHWATER ED. DISTRIK	20,000.00	39,208.00	39,534.64	19,208.00	326.64

Lake of the Woods Public Schools #390
Budgetary Comparison Report
Period Ending June 30,2023

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

										A23		B23	Variances		
L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	District	Account Description	Adopted Budget	Revised Budget	Year To Date	Adopted to Revised	Revised to YTD
E	01	200	203	000	401	000	422	00		Freshwater Supplies	500.00	392.00	391.71	(108.00)	(0.29)
E	01	200	203	000	401	203	422	00		SUMMER COLLEGE CAMP	437.00	75.00	74.58	(362.00)	(0.42)
E	01	200	420	740	305	000	422	00		BRIC Contract Purch Serv	0.00	0.00	51.00	0.00	51.00
E	01	200	420	740	394	000	422	00		Pay Educ Non-School Juvenil	1,000.00	1,000.00	0.00	0.00	(1,000.00)
E	01	200	420	740	396	000	422	00		Bric Psychologist	15,903.00	15,000.00	20,706.43	(903.00)	5,706.43
E	01	200	420	740	397	000	422	00		Benefits	4,780.00	5,000.00	5,966.56	220.00	966.56
E	01	200	420	740	399	000	422	00		BRIC Contract Purch Serv	0.00	0.00	6,424.35	0.00	6,424.35
E	01	200	620	000	430	000	422	00		Instruct Supplies	3,000.00	3,000.00	252.13	0.00	(2,747.87)
E	01	200	620	000	470	000	422	00		Secondary Lib Books	2,665.00	2,665.00	(40.45)	0.00	(2,705.45)
E	01	200	620	097	430	000	422	00		Instruct Supplies-Media Ctr	2,665.00	2,665.00	3,156.10	0.00	491.10
E	01	200	640	316	140	000	403	00		Salaries -Best Practices	0.00	0.00	11,300.00	0.00	11,300.00
E	01	200	640	316	210	000	403	00		FICA	0.00	0.00	1,322.58	0.00	1,322.58
E	01	200	640	316	218	000	403	00		TRA	0.00	0.00	1,586.05	0.00	1,586.05
E	01	200	640	316	366	000	403	00		Travel, Conv, Conf - Best Pra	15,000.00	15,000.00	7,633.88	0.00	(7,366.12)
E	01	200	720	000	154	000	422	00		School Nurse	40,000.00	0.00	0.00	(40,000.00)	0.00
E	01	200	720	000	170	000	422	00		School Nurse	0.00	21,250.00	17,965.90	21,250.00	(3,284.10)
E	01	200	720	000	210	000	422	00		School Nurse FICA	3,060.00	1,625.00	1,597.69	(1,435.00)	(27.31)
E	01	200	720	000	214	000	422	00		School Nurse PERA	3,000.00	3,000.00	1,638.09	0.00	(1,361.91)
E	01	200	720	000	220	000	422	00		Nurse Health Ins.	0.00	5,586.00	4,066.84	5,586.00	(1,519.16)
E	01	200	720	000	230	000	422	00		School Nurse Life Insurance	107.00	107.00	58.34	0.00	(48.66)
E	01	200	720	000	240	000	422	00		School Nurse Long Term Disa	167.00	167.00	63.16	0.00	(103.84)
E	01	200	720	000	305	000	422	00		Nursing Service	0.00	0.00	(4,048.82)	0.00	(4,048.82)
E	01	200	720	000	320	000	422	00		Communications Serv. - Nursi	0.00	0.00	1,740.61	0.00	1,740.61
E	01	200	720	000	401	000	422	00		School Nurse Supplies	1,000.00	0.00	434.05	(1,000.00)	434.05
E	01	200	720	170	170	000	422	00		School Nurse Covid Testing	0.00	18,750.00	22,706.21	18,750.00	3,956.21
E	01	200	720	170	210	000	422	00		FICA Covid Testing	0.00	1,250.00	1,367.82	1,250.00	117.82
E	01	200	720	170	214	000	422	00		PERA Covid Testing	0.00	0.00	1,361.90	0.00	1,361.90
E	01	200	720	170	220	000	422	00		Covid Testing Health Ins.	0.00	1,862.00	3,381.08	1,862.00	1,519.08
E	01	200	720	170	230	000	422	00		Covid Testing Life Insurance	0.00	30.00	48.46	30.00	18.46
E	01	200	720	170	240	000	422	00		Covid Testing Long Term Disa	0.00	40.00	75.64	40.00	35.64

Lake of the Woods Public Schools #390
Budgetary Comparison Report
Period Ending June 30,2023

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

							District		A23	B23	Variances			
L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	Account Description	Adopted Budget	Revised Budget	Year To Date	Adopted to Revised	Revised to YTD
E	01	222	292	000	110	000	422	00	Exec. Salaries	30,717.00	30,717.00	30,953.24	0.00	236.24
E	01	222	292	000	180	105	422	00	Track Bus Drivers	1,500.00	0.00	0.00	(1,500.00)	0.00
E	01	222	292	000	180	109	422	00	Cross country Bus Driver sala	100.00	0.00	0.00	(100.00)	0.00
E	01	222	292	000	185	000	422	00	Other Support Salary	3,000.00	0.00	0.00	(3,000.00)	0.00
E	01	222	292	000	185	105	422	00	Track Salaries	9,208.00	9,208.00	0.00	0.00	(9,208.00)
E	01	222	292	000	185	109	422	00	Cross Country Salaries	3,094.00	3,033.00	3,033.00	(61.00)	0.00
E	01	222	292	000	210	000	422	00	FICA	2,350.00	1,931.00	3,460.58	(419.00)	1,529.58
E	01	222	292	000	210	105	422	00	Track FICA	704.00	0.00	0.00	(704.00)	0.00
E	01	222	292	000	210	109	422	00	Cross country FICA	232.00	232.00	232.03	0.00	0.03
E	01	222	292	000	214	000	422	00	PERA	0.00	1,655.00	2,770.63	1,655.00	1,115.63
E	01	222	292	000	214	105	422	00	Track PERA	113.00	113.00	0.00	0.00	(113.00)
E	01	222	292	000	218	000	422	00	TRA	2,611.00	2,611.00	676.32	0.00	(1,934.68)
E	01	222	292	000	218	105	422	00	Track TRA	342.00	342.00	0.00	0.00	(342.00)
E	01	222	292	000	218	109	422	00	Cross Country TRA	240.00	0.00	0.00	(240.00)	0.00
E	01	222	292	000	220	000	422	00	Group Hospitalizat.	0.00	0.00	3,723.84	0.00	3,723.84
E	01	222	292	000	230	000	422	00	Life Insurance	0.00	0.00	26.64	0.00	26.64
E	01	222	292	000	240	000	422	00	Long Term Disability	0.00	0.00	41.64	0.00	41.64
E	01	222	292	000	250	000	422	00	Board share TSA	0.00	0.00	480.00	0.00	480.00
E	01	222	292	000	305	000	422	00	Consulting Fees	33,518.00	33,518.00	35,842.99	0.00	2,324.99
E	01	222	292	000	366	000	422	00	Travel, Conv, Conf-AD	500.00	500.00	0.00	0.00	(500.00)
E	01	222	292	000	366	105	422	00	Track Travel	805.00	2,000.00	2,213.45	1,195.00	213.45
E	01	222	292	000	366	109	422	00	Cross Country Travel	250.00	66.00	66.42	(184.00)	0.42
E	01	222	292	000	401	000	422	00	General Supplies	0.00	0.00	287.70	0.00	287.70
E	01	222	292	000	401	105	422	00	General Supplies- Track	0.00	0.00	526.43	0.00	526.43
E	01	222	292	000	430	000	422	00	Athletic Director Supplies	1,000.00	1,000.00	2,242.52	0.00	1,242.52
E	01	222	292	000	430	105	422	00	Track supplies	1,500.00	1,500.00	3,471.75	0.00	1,971.75
E	01	222	292	000	430	109	422	00	Cross Country Supplies	450.00	450.00	845.98	0.00	395.98
E	01	222	292	000	530	000	539	00	Capital Equipment Athletics	0.00	0.00	994.20	0.00	994.20
E	01	222	292	000	530	105	539	00	Uniforms-Track	0.00	0.00	22,413.00	0.00	22,413.00
E	01	222	292	000	530	108	422	00	Equipment - Golf Uniforms	1,200.00	1,200.00	614.50	0.00	(585.50)

Lake of the Woods Public Schools #390
Budgetary Comparison Report
Period Ending June 30,2023

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

										District	A23	B23	Variances		
L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	Account Description	Adopted Budget	Revised Budget	Year To Date	Adopted to Revised	Revised to YTD	
E	01	222	292	000	530	109	422	00	Equipment - XCC Uniforms	1,200.00	1,200.00	8,138.79	0.00	6,938.79	
E	01	222	292	000	820	000	422	00	Dues & Member.	500.00	500.00	4,214.75	0.00	3,714.75	
E	01	222	292	000	820	105	422	00	Track Dues & Fees	600.00	600.00	1,625.00	0.00	1,025.00	
E	01	222	292	000	820	109	422	00	Cross Country dues & entry fe	1,000.00	575.00	625.00	(425.00)	50.00	
E	01	222	292	161	185	012	422	00	ESSER Coach/Athletic Stiper	0.00	0.00	38,462.95	0.00	38,462.95	
E	01	222	292	161	210	012	422	00	FICA	0.00	0.00	2,535.76	0.00	2,535.76	
E	01	222	292	161	214	012	422	00	PERA	0.00	0.00	916.77	0.00	916.77	
E	01	222	292	161	218	012	422	00	TRA	0.00	0.00	1,099.36	0.00	1,099.36	
E	01	222	292	161	401	012	422	00	Esser 161 Summer Activities :	0.00	0.00	8,733.36	0.00	8,733.36	
E	01	222	294	000	185	100	422	00	Football Salaries	16,178.00	19,734.00	19,734.00	3,556.00	0.00	
E	01	222	294	000	185	101	422	00	Hockey Salaries	8,598.00	9,929.00	9,929.00	1,331.00	0.00	
E	01	222	294	000	185	104	422	00	BBB Salaries	11,904.00	14,500.00	14,304.00	2,596.00	(196.00)	
E	01	222	294	000	185	106	422	00	Baseball Salaries	9,158.00	9,158.00	0.00	0.00	(9,158.00)	
E	01	222	294	000	185	108	422	00	Golf Salaries	7,494.00	7,494.00	0.00	0.00	(7,494.00)	
E	01	222	294	000	186	100	422	00	Oth Sal Pay-Football	305.00	305.00	0.00	0.00	(305.00)	
E	01	222	294	000	186	101	422	00	Non Lic Wages-Boys Hockey	1,350.00	0.00	0.00	(1,350.00)	0.00	
E	01	222	294	000	186	104	422	00	Non Lic Wages-BBB	2,325.00	0.00	0.00	(2,325.00)	0.00	
E	01	222	294	000	210	100	422	00	Football FICA	1,263.00	1,460.00	1,460.32	197.00	0.32	
E	01	222	294	000	210	101	422	00	HOCKEY FICA	871.00	871.00	752.04	0.00	(118.96)	
E	01	222	294	000	210	104	422	00	BBB FICA	1,071.00	1,100.00	1,077.52	29.00	(22.48)	
E	01	222	294	000	210	106	422	00	Baseball FICA	744.00	744.00	0.00	0.00	(744.00)	
E	01	222	294	000	210	108	422	00	Golf FICA	314.00	314.00	0.00	0.00	(314.00)	
E	01	222	294	000	214	100	422	00	Football PERA	49.00	233.00	233.40	184.00	0.40	
E	01	222	294	000	214	101	422	00	HOCKEY PERA	0.00	112.00	112.50	112.00	0.50	
E	01	222	294	000	214	108	422	00	Golf PERA	30.00	30.00	0.00	0.00	(30.00)	
E	01	222	294	000	218	100	422	00	Football TRA	425.00	668.00	668.52	243.00	0.52	
E	01	222	294	000	218	104	422	00	BBB TRA	582.00	500.00	422.65	(82.00)	(77.35)	
E	01	222	294	000	218	108	422	00	Golf TRA	273.00	0.00	0.00	(273.00)	0.00	
E	01	222	294	000	220	101	422	00	Group Hospitilizat.	32.00	0.00	0.00	(32.00)	0.00	
E	01	222	294	000	220	104	422	00	Group Hospitilizat.	22.00	0.00	0.00	(22.00)	0.00	

Lake of the Woods Public Schools #390
Budgetary Comparison Report
Period Ending June 30,2023

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

										District	A23	B23	Variances		
L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	Account Description	Adopted Budget	Revised Budget	Year To Date	Adopted to Revised	Revised to YTD	
E	01	222	294	000	305	100	422	00	Football-Ref	0.00	4,103.00	4,513.02	4,103.00	410.02	
E	01	222	294	000	305	101	422	00	Referee-Hockey	0.00	2,750.00	2,813.71	2,750.00	63.71	
E	01	222	294	000	305	104	422	00	BBB - Consulting Fees	0.00	2,000.00	1,740.00	2,000.00	(260.00)	
E	01	222	294	000	305	106	422	00	Consulting Fees-Baseball	0.00	2,500.00	1,300.00	2,500.00	(1,200.00)	
E	01	222	294	000	350	101	422	00	Repairs & Maint. Ser-Hockey	1,080.00	0.00	0.00	(1,080.00)	0.00	
E	01	222	294	000	366	101	422	00	Hockey Travel	750.00	750.00	980.00	0.00	230.00	
E	01	222	294	000	366	104	422	00	BBB TRAVEL	500.00	500.00	595.71	0.00	95.71	
E	01	222	294	000	366	106	422	00	Travel, Conv, Conf-Baseball	500.00	500.00	12.54	0.00	(487.46)	
E	01	222	294	000	366	108	422	00	Golf Travel	1,000.00	2,795.00	2,794.94	1,795.00	(0.06)	
E	01	222	294	000	401	102	422	00	Volleyball Supplies	0.00	1,500.00	1,744.04	1,500.00	244.04	
E	01	222	294	000	430	100	422	00	Football supplies	1,500.00	1,500.00	1,639.80	0.00	139.80	
E	01	222	294	000	430	101	422	00	Hockey Supplies	2,225.00	2,225.00	2,603.65	0.00	378.65	
E	01	222	294	000	430	104	422	00	BBB Supplies	1,800.00	1,000.00	0.00	(800.00)	(1,000.00)	
E	01	222	294	000	430	106	422	00	Baseball Supplies	2,250.00	2,250.00	2,005.28	0.00	(244.72)	
E	01	222	294	000	430	108	422	00	Golf supplies	360.00	360.00	0.00	0.00	(360.00)	
E	01	222	294	000	530	100	422	00	Equipment - Football	0.00	5,432.00	5,431.98	5,432.00	(0.02)	
E	01	222	294	000	530	101	422	00	Hockey Uniform - Equipment	0.00	965.00	964.89	965.00	(0.11)	
E	01	222	294	000	530	104	422	00	Equipment - BBB Uniforms	0.00	0.00	553.00	0.00	553.00	
E	01	222	294	000	530	106	539	00	Equipment-Baseball	0.00	1,289.00	1,612.90	1,289.00	323.90	
E	01	222	294	000	820	100	422	00	Football Dues & Fees	355.00	355.00	164.00	0.00	(191.00)	
E	01	222	294	000	820	101	422	00	Hockey dues	355.00	355.00	225.00	0.00	(130.00)	
E	01	222	294	000	820	104	422	00	BBB Entry Fees & Dues	600.00	580.00	755.00	(20.00)	175.00	
E	01	222	294	000	820	106	422	00	Baseball Entry Fees & Dues	250.00	250.00	285.00	0.00	35.00	
E	01	222	294	000	820	108	422	00	Golf Dues	500.00	500.00	0.00	0.00	(500.00)	
E	01	222	296	000	180	102	422	00	Volleyball Bus Drivers	2,200.00	0.00	0.00	(2,200.00)	0.00	
E	01	222	296	000	185	102	422	00	Volleyball Salaries	14,414.00	14,219.00	14,219.00	(195.00)	0.00	
E	01	222	296	000	185	103	422	00	GBB Salaries	14,000.00	12,000.00	8,429.00	(2,000.00)	(3,571.00)	
E	01	222	296	000	185	107	422	00	Softball Salaries	8,930.00	8,930.00	0.00	0.00	(8,930.00)	
E	01	222	296	000	185	108	422	00	Other Support Salary	2,738.00	2,738.00	0.00	0.00	(2,738.00)	
E	01	222	296	000	186	102	422	00	-Non Lic/Cert.-Volleyball	2,500.00	0.00	0.00	(2,500.00)	0.00	

Lake of the Woods Public Schools #390
Budgetary Comparison Report
Period Ending June 30,2023

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

										District	A23	B23	Variances		
L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	Account Description		Adopted Budget	Revised Budget	Year To Date	Adopted to Revised	Revised to YTD
E	01	222	296	000	186	103	422	00	Non Lic Wages-GBB		1,700.00	0.00	0.00	(1,700.00)	0.00
E	01	222	296	000	210	102	422	00	Volleyball FICA		1,555.00	1,101.00	1,100.75	(454.00)	(0.25)
E	01	222	296	000	210	103	422	00	GBB FICA		1,028.00	1,028.00	632.65	0.00	(395.35)
E	01	222	296	000	210	107	422	00	Softball FICA		715.00	715.00	0.00	0.00	(715.00)
E	01	222	296	000	210	108	422	00	FICA		232.00	232.00	0.00	0.00	(232.00)
E	01	222	296	000	214	102	422	00	Volleyball PERA		768.00	348.00	347.92	(420.00)	(0.08)
E	01	222	296	000	214	103	422	00	GBB PERA		145.00	145.00	0.00	0.00	(145.00)
E	01	222	296	000	218	102	422	00	Volleyball TRA		343.00	471.00	471.10	128.00	0.10
E	01	222	296	000	218	103	422	00	GBB TRA		0.00	350.00	309.25	350.00	(40.75)
E	01	222	296	000	218	107	422	00	Softball TRA		300.00	300.00	0.00	0.00	(300.00)
E	01	222	296	000	305	102	422	00	Volleyball-Referee		5,200.00	4,416.00	4,876.21	(784.00)	460.21
E	01	222	296	000	305	103	422	00	Consulting Fees-GBB		0.00	0.00	1,740.00	0.00	1,740.00
E	01	222	296	000	366	102	422	00	Volleyball Travel		750.00	2,705.00	2,705.07	1,955.00	0.07
E	01	222	296	000	366	103	422	00	GBB TRAVEL		850.00	850.00	0.00	0.00	(850.00)
E	01	222	296	000	366	107	422	00	Softball Travel		500.00	500.00	0.00	0.00	(500.00)
E	01	222	296	000	366	108	422	00	Travel, Conv, Conf		1,000.00	0.00	0.00	(1,000.00)	0.00
E	01	222	296	000	401	108	422	00	General Supplies		450.00	0.00	0.00	(450.00)	0.00
E	01	222	296	000	401	122	422	00	General Supplies - GBB		60.00	0.00	0.00	(60.00)	0.00
E	01	222	296	000	430	000	422	00	Softball Supplies		0.00	0.00	1,333.44	0.00	1,333.44
E	01	222	296	000	430	102	422	00	Volleyball Supplies		1,800.00	1,800.00	0.00	0.00	(1,800.00)
E	01	222	296	000	430	103	422	00	GBB- supplies		1,800.00	1,800.00	0.00	0.00	(1,800.00)
E	01	222	296	000	430	107	422	00	Softball supplies		2,250.00	2,250.00	634.76	0.00	(1,615.24)
E	01	222	296	000	530	103	422	00	Equipment - GBB Uniforms		3,800.00	3,800.00	0.00	0.00	(3,800.00)
E	01	222	296	000	820	102	422	00	Volleyball Dues & Fees		500.00	500.00	4,691.00	0.00	4,191.00
E	01	222	296	000	820	103	422	00	GBB Entry Fees & Dues		700.00	700.00	1,815.00	0.00	1,115.00
E	01	222	296	000	820	107	422	00	Softball Dues		0.00	0.00	300.00	0.00	300.00
E	01	222	296	000	820	108	422	00	Dues & Member.		400.00	400.00	153.03	0.00	(246.97)
E	01	222	298	000	180	000	422	00	Sal-Bus Driver		0.00	0.00	100.00	0.00	100.00
E	01	222	298	000	180	113	422	00	Sal-Bus Driver		200.00	0.00	0.00	(200.00)	0.00
E	01	222	298	000	180	116	422	00	Sal-Bus Driver-Band		2,000.00	0.00	0.00	(2,000.00)	0.00

Lake of the Woods Public Schools #390
Budgetary Comparison Report
Period Ending June 30,2023

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

										District	A23	B23	Variances		
L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	Account Description	Adopted Budget	Revised Budget	Year To Date	Adopted to Revised	Revised to YTD	
E	01	222	298	000	180	117	422	00	Sal-Bus Driver	261.00	0.00	0.00	(261.00)	0.00	
E	01	222	298	000	185	000	422	00	Advisor Salaries	3,131.00	3,131.00	8,302.00	0.00	5,171.00	
E	01	222	298	000	185	113	422	00	Vocal Music Salary	1,047.00	1,047.00	1,146.00	0.00	99.00	
E	01	222	298	000	185	115	422	00	Drama Salaries	1,286.00	2,598.00	2,598.00	1,312.00	0.00	
E	01	222	298	000	185	116	422	00	Instrumental Music Salaries	1,957.00	1,957.00	2,036.00	0.00	79.00	
E	01	222	298	000	185	117	422	00	Knowledge Bowl Salaries	1,832.00	1,832.00	1,399.00	0.00	(433.00)	
E	01	222	298	000	185	120	422	00	National Honor Society Salary	928.00	928.00	0.00	0.00	(928.00)	
E	01	222	298	000	185	124	422	00	Other Support Salary-Yearboc	745.00	745.00	0.00	0.00	(745.00)	
E	01	222	298	000	185	125	422	00	Salaries-Robotics	716.00	716.00	0.00	0.00	(716.00)	
E	01	222	298	000	210	000	422	00	FICA	185.00	185.00	587.73	0.00	402.73	
E	01	222	298	000	210	113	422	00	Vocal Music FICA	70.00	70.00	76.82	0.00	6.82	
E	01	222	298	000	210	115	422	00	Drama FICA	212.00	212.00	198.75	0.00	(13.25)	
E	01	222	298	000	210	116	422	00	Instrumental Music FICA	144.00	144.00	144.72	0.00	0.72	
E	01	222	298	000	210	117	422	00	Knowledge Bowl FICA	148.00	148.00	92.42	0.00	(55.58)	
E	01	222	298	000	210	120	422	00	National Honor Society FICA	70.00	70.00	0.00	0.00	(70.00)	
E	01	222	298	000	210	125	422	00	FICA-Robotics	41.00	41.00	0.00	0.00	(41.00)	
E	01	222	298	000	214	000	422	00	PERA	0.00	0.00	7.50	0.00	7.50	
E	01	222	298	000	214	117	422	00	PERA	20.00	20.00	0.00	0.00	(20.00)	
E	01	222	298	000	218	000	422	00	TRA	40.00	40.00	709.83	0.00	669.83	
E	01	222	298	000	218	113	422	00	Vocal Music TRA	54.00	54.00	97.98	0.00	43.98	
E	01	222	298	000	218	116	422	00	Instrumental Music TRA	142.00	142.00	174.08	0.00	32.08	
E	01	222	298	000	218	117	422	00	Knowledge Bowl TRA	150.00	150.00	119.64	0.00	(30.36)	
E	01	222	298	000	218	120	422	00	National Honor Society TRA	67.00	67.00	0.00	0.00	(67.00)	
E	01	222	298	000	218	125	422	00	TRA	140.00	140.00	0.00	0.00	(140.00)	
E	01	222	298	000	305	113	422	00	Consulting Fees-Choir	1,000.00	1,000.00	1,365.00	0.00	365.00	
E	01	222	298	000	366	113	422	00	Travel, Conv, Conf-Vocal	100.00	100.00	0.00	0.00	(100.00)	
E	01	222	298	000	366	116	422	00	Travel, Conv, Conf-Instrumen	800.00	800.00	0.00	0.00	(800.00)	
E	01	222	298	000	401	117	422	00	General Supplies	225.00	225.00	27.97	0.00	(197.03)	
E	01	222	298	000	430	000	422	00	Instruct Supplies	0.00	0.00	204.35	0.00	204.35	
E	01	222	298	000	430	113	422	00	Vocal Music Supplies	90.00	90.00	42.00	0.00	(48.00)	

Lake of the Woods Public Schools #390
Budgetary Comparison Report
Period Ending June 30,2023

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

								District	A23	B23	Variances		
L	Fd	Org	Pro	Fin	O/S	Crs	Class Sub	Account Description	Adopted Budget	Revised Budget	Year To Date	Adopted to Revised	Revised to YTD
E	01	222	298	000	430	115	422 00	Drama Supplies	400.00	400.00	405.49	0.00	5.49
E	01	222	298	000	430	116	422 00	Instrumental Music Supplies	400.00	400.00	407.04	0.00	7.04
E	01	222	298	000	430	117	422 00	Knowledge Bowl Supplies	0.00	0.00	486.19	0.00	486.19
E	01	222	298	000	430	120	422 00	National Honor Society Suppli	250.00	250.00	220.00	0.00	(30.00)
E	01	222	298	000	430	121	422 00	Graduation Supplies	500.00	500.00	668.63	0.00	168.63
E	01	222	298	000	430	125	422 00	Instruct Supplies-Robotics	750.00	750.00	0.00	0.00	(750.00)
E	01	222	298	000	820	113	422 00	Dues & Member.-Vocal	480.00	480.00	0.00	0.00	(480.00)
E	01	222	298	000	820	115	422 00	Dues & Member.-Drama	0.00	0.00	360.00	0.00	360.00
E	01	222	298	000	820	116	422 00	Dues & Member.-Band	390.00	390.00	891.44	0.00	501.44
E	01	222	298	000	820	117	422 00	Dues & Member.-Knowledge I	450.00	450.00	550.00	0.00	100.00
E	01	222	298	000	820	120	422 00	Dues & Member-NHS	385.00	385.00	0.00	0.00	(385.00)
E	01	222	298	000	820	125	422 00	Robotics Dues & Membership	250.00	250.00	0.00	0.00	(250.00)
E	01	300	050	000	110	000	422 00	Exec. Salaries-HS Principal	95,000.00	95,000.00	95,085.85	0.00	85.85
E	01	300	050	000	210	000	422 00	FICA	7,267.00	7,267.00	6,820.06	0.00	(446.94)
E	01	300	050	000	218	000	422 00	TRA	8,075.00	8,075.00	8,110.50	0.00	35.50
E	01	300	050	000	220	000	422 00	Group Hospitilizat.	7,448.00	7,448.00	36,222.69	0.00	28,774.69
E	01	300	050	000	230	000	422 00	Life Insurance	214.00	214.00	104.91	0.00	(109.09)
E	01	300	050	000	240	000	422 00	Long Term Disability	349.00	349.00	317.27	0.00	(31.73)
E	01	300	050	000	250	000	422 00	Board share TSA	3,000.00	3,000.00	3,313.51	0.00	313.51
E	01	300	050	000	366	000	422 00	Travel, Conv, Conf- HS Princi	500.00	500.00	0.00	0.00	(500.00)
E	01	300	050	000	401	000	422 00	General Supplies - HS Princip	500.00	500.00	0.00	0.00	(500.00)
E	01	300	050	000	430	000	422 00	Instruct Supplies-HS Principa	0.00	0.00	653.85	0.00	653.85
E	01	300	050	000	820	000	422 00	Dues & Member.-High School	1,000.00	1,000.00	0.00	0.00	(1,000.00)
E	01	300	105	161	401	012	422 00	ESSER III Supplies HS	0.00	0.00	348.77	0.00	348.77
E	01	300	211	000	140	912	422 00	NW MN Found Grant Salaries	0.00	0.00	1,000.00	0.00	1,000.00
E	01	300	211	000	141	000	422 00	Regular Education Para	110,305.00	0.00	0.00	(110,305.00)	0.00
E	01	300	211	000	145	000	422 00	Substitute Teacher	40,000.00	30,000.00	26,090.67	(10,000.00)	(3,909.33)
E	01	300	211	000	146	000	422 00	Substitute Non Certified - HS	10,000.00	5,000.00	0.00	(5,000.00)	(5,000.00)
E	01	300	211	000	170	000	422 00	HS Office Secretary	0.00	0.00	318.63	0.00	318.63
E	01	300	211	000	171	000	422 00	MARSS/DAC Coordinator	50,998.00	50,998.00	51,414.00	0.00	416.00

Lake of the Woods Public Schools #390
Budgetary Comparison Report
Period Ending June 30,2023

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

								District	A23	B23	Variances		
L	Fd	Org	Pro	Fin	O/S	Crs	Class Sub	Account Description	Adopted Budget	Revised Budget	Year To Date	Adopted to Revised	Revised to YTD
E	01	300	211	000	180	000	422 00	Sal-Bus Driver HS Field Trip	800.00	800.00	0.00	0.00	(800.00)
E	01	300	211	000	210	000	422 00	FICA	7,803.00	7,803.00	5,630.95	0.00	(2,172.05)
E	01	300	211	000	210	912	422 00	FICA	0.00	0.00	75.18	0.00	75.18
E	01	300	211	000	214	000	422 00	PERA	4,575.00	4,575.00	4,170.94	0.00	(404.06)
E	01	300	211	000	218	000	422 00	TRA	7,650.00	7,650.00	1,182.50	0.00	(6,467.50)
E	01	300	211	000	218	912	422 00	TRA	0.00	0.00	85.48	0.00	85.48
E	01	300	211	000	220	000	422 00	Group Hospitalizat.	7,448.00	7,448.00	8,765.45	0.00	1,317.45
E	01	300	211	000	220	912	422 00	Health Ins.	0.00	0.00	21.50	0.00	21.50
E	01	300	211	000	230	000	422 00	Life Insurance	107.00	107.00	116.75	0.00	9.75
E	01	300	211	000	230	912	422 00	Life Insurance	0.00	0.00	0.28	0.00	0.28
E	01	300	211	000	240	000	422 00	Long Term Disability	103.00	103.00	176.86	0.00	73.86
E	01	300	211	000	240	912	422 00	Long Term Disability	0.00	0.00	1.12	0.00	1.12
E	01	300	211	000	250	000	422 00	Board share TSA	1,080.00	1,664.00	1,696.95	584.00	32.95
E	01	300	211	000	250	912	422 00	Board share TSA	0.00	0.00	30.05	0.00	30.05
E	01	300	211	000	305	000	422 00	Consulting Fees	1,500.00	4,000.00	3,784.50	2,500.00	(215.50)
E	01	300	211	000	320	000	422 00	Communication Services HS	0.00	330.00	603.51	330.00	273.51
E	01	300	211	000	366	000	422 00	Travel, Conv, Conf-HS	300.00	300.00	42.63	0.00	(257.37)
E	01	300	211	000	370	000	422 00	Copier Lease	8,319.00	8,319.00	14,797.98	0.00	6,478.98
E	01	300	211	000	392	000	422 00	Pymts To Other Districts - Tui	3,000.00	3,000.00	7,378.76	0.00	4,378.76
E	01	300	211	000	394	000	422 00	OCHS/CIHS	55,000.00	40,000.00	21,478.57	(15,000.00)	(18,521.43)
E	01	300	211	000	401	000	422 00	General Supplies - HS Office	3,000.00	3,000.00	1,891.63	0.00	(1,108.37)
E	01	300	211	000	460	000	422 00	High School Capital Textbook:	10,000.00	36,708.00	38,310.56	26,708.00	1,602.56
E	01	300	211	000	461	000	422 00	Tests	4,597.00	4,597.00	346.00	0.00	(4,251.00)
E	01	300	211	000	820	000	422 00	NWSC Dues & Membership	1,300.00	1,300.00	0.00	0.00	(1,300.00)
E	01	300	211	000	899	000	422 00	Welding - Misc HS	2,000.00	2,000.00	564.57	0.00	(1,435.43)
E	01	300	211	000	899	912	422 00	NW MN Foundation Grant	0.00	0.00	8,833.62	0.00	8,833.62
E	01	300	211	160	185	012	422 00	Other Support Salary	0.00	5,000.00	(2,451.86)	5,000.00	(7,451.86)
E	01	300	211	161	185	012	422 00	Salary ESSERIII Tutoring	0.00	5,000.00	4,192.00	5,000.00	(808.00)
E	01	300	211	161	210	012	422 00	FICA ESSER III Tutoring	0.00	383.00	318.87	383.00	(64.13)
E	01	300	211	161	218	012	422 00	TRA	0.00	437.00	358.42	437.00	(78.58)

Lake of the Woods Public Schools #390
Budgetary Comparison Report
Period Ending June 30,2023

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

							District		A23	B23	Variances			
L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	Account Description	Adopted Budget	Revised Budget	Year To Date	Adopted to Revised	Revised to YTD
E	01	300	211	302	530	000	424	00	HS Equipment - Capital	5,000.00	0.00	0.00	(5,000.00)	0.00
E	01	300	211	313	195	000	422	00	A & I Salary & Wages	0.00	0.00	2,000.00	0.00	2,000.00
E	01	300	211	313	210	000	422	00	FICA	0.00	0.00	150.27	0.00	150.27
E	01	300	211	313	218	000	422	00	TRA	0.00	0.00	171.03	0.00	171.03
E	01	300	211	313	220	000	422	00	Health Ins.	0.00	0.00	42.98	0.00	42.98
E	01	300	211	313	230	000	422	00	Life Insurance	0.00	0.00	0.63	0.00	0.63
E	01	300	211	313	240	000	422	00	Long Term Disability	0.00	0.00	2.24	0.00	2.24
E	01	300	211	313	250	000	422	00	Board share TSA	0.00	0.00	60.18	0.00	60.18
E	01	300	211	313	366	000	422	00	Travel, Conv, Conf - A&I	1,000.00	1,000.00	0.00	0.00	(1,000.00)
E	01	300	212	000	140	000	422	00	Salaries-Art	56,885.00	33,183.00	26,072.27	(23,702.00)	(7,110.73)
E	01	300	212	000	210	000	422	00	FICA	4,345.00	2,538.00	1,898.27	(1,807.00)	(639.73)
E	01	300	212	000	218	000	422	00	TRA	4,835.00	2,870.00	2,248.11	(1,965.00)	(621.89)
E	01	300	212	000	220	000	422	00	Group Hospitilizat.	0.00	0.00	1,303.32	0.00	1,303.32
E	01	300	212	000	230	000	422	00	Life Insurance	107.00	40.00	48.95	(67.00)	8.95
E	01	300	212	000	240	000	422	00	Long Term Disability	199.00	134.00	105.00	(65.00)	(29.00)
E	01	300	212	000	250	000	422	00	Board share TSA	0.00	467.00	577.50	467.00	110.50
E	01	300	212	000	430	000	422	00	Instruct Supplies-Art	3,500.00	3,500.00	1,931.67	0.00	(1,568.33)
E	01	300	212	160	140	012	422	00	Salaries ESSER III	0.00	23,702.00	30,812.73	23,702.00	7,110.73
E	01	300	212	160	210	012	422	00	FICA	0.00	1,813.00	2,300.55	1,813.00	487.55
E	01	300	212	160	218	012	422	00	TRA	0.00	2,050.00	2,634.45	2,050.00	584.45
E	01	300	212	160	230	012	422	00	Life Insurance	0.00	45.00	57.72	45.00	12.72
E	01	300	212	160	240	012	422	00	Long Term Disability	0.00	150.00	72.13	150.00	(77.87)
E	01	300	212	160	250	012	422	00	Board share TSA	0.00	525.00	680.99	525.00	155.99
E	01	300	215	000	140	000	422	00	Salaries-Business	33,281.00	33,281.00	37,525.95	0.00	4,244.95
E	01	300	215	000	210	000	422	00	FICA	2,546.00	2,546.00	2,722.17	0.00	176.17
E	01	300	215	000	218	000	422	00	TRA	2,162.00	2,162.00	3,220.92	0.00	1,058.92
E	01	300	215	000	220	000	422	00	Group Hospitilizat.	3,724.00	3,724.00	3,702.23	0.00	(21.77)
E	01	300	215	000	230	000	422	00	Life Insurance	54.00	54.00	52.69	0.00	(1.31)
E	01	300	215	000	240	000	422	00	Long Term Disability	125.00	125.00	118.60	0.00	(6.40)
E	01	300	215	000	250	000	422	00	Board share TSA	1,030.00	1,030.00	1,014.00	0.00	(16.00)

Lake of the Woods Public Schools #390
Budgetary Comparison Report
Period Ending June 30,2023

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

										District	A23	B23	Variances		
L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	Account Description	Adopted Budget	Revised Budget	Year To Date	Adopted to Revised	Revised to YTD	
E	01	300	215	000	430	000	422	00	Instruct Supplies-Business	450.00	450.00	161.71	0.00	(288.29)	
E	01	300	220	000	140	000	422	00	Salaries-English	127,289.00	127,289.00	136,646.00	0.00	9,357.00	
E	01	300	220	000	210	000	422	00	FICA	9,738.00	9,738.00	9,027.16	0.00	(710.84)	
E	01	300	220	000	218	000	422	00	TRA	10,820.00	10,820.00	11,728.22	0.00	908.22	
E	01	300	220	000	220	000	422	00	Group Hospitilizat.	24,416.00	24,416.00	24,514.15	0.00	98.15	
E	01	300	220	000	230	000	422	00	Life Insurance	214.00	214.00	212.62	0.00	(1.38)	
E	01	300	220	000	240	000	422	00	Long Term Disability	502.00	502.00	705.94	0.00	203.94	
E	01	300	220	000	250	000	422	00	Board share TSA	2,060.00	2,060.00	3,504.98	0.00	1,444.98	
E	01	300	220	000	430	000	422	00	Instruct Supplies-English	950.00	3,700.00	3,727.66	2,750.00	27.66	
E	01	300	240	000	140	000	422	00	Salaries-Health/PE	58,879.00	58,879.00	59,679.00	0.00	800.00	
E	01	300	240	000	210	000	422	00	FICA	4,504.00	4,504.00	4,180.57	0.00	(323.43)	
E	01	300	240	000	218	000	422	00	TRA	5,005.00	5,005.00	5,122.23	0.00	117.23	
E	01	300	240	000	220	000	422	00	Group Hospitilizat.	7,448.00	7,448.00	7,362.90	0.00	(85.10)	
E	01	300	240	000	230	000	422	00	Life Insurance	107.00	107.00	104.70	0.00	(2.30)	
E	01	300	240	000	240	000	422	00	Long Term Disability	222.00	222.00	418.07	0.00	196.07	
E	01	300	240	000	305	000	422	00	Consulting Fees-Health/PE	1,925.00	1,925.00	0.00	0.00	(1,925.00)	
E	01	300	240	000	366	000	422	00	Travel, Conv, Conf	375.00	375.00	0.00	0.00	(375.00)	
E	01	300	240	000	430	000	422	00	Instruct Supplies-PE/Health	605.00	605.00	600.00	0.00	(5.00)	
E	01	300	255	000	140	000	422	00	Salaries-Industrial Tech	58,879.00	58,879.00	59,679.00	0.00	800.00	
E	01	300	255	000	210	000	422	00	FICA	4,504.00	4,504.00	3,907.97	0.00	(596.03)	
E	01	300	255	000	218	000	422	00	TRA	5,005.00	5,005.00	5,122.24	0.00	117.24	
E	01	300	255	000	220	000	422	00	Group Hospitilizat.	16,968.00	16,968.00	16,880.27	0.00	(87.73)	
E	01	300	255	000	230	000	422	00	Life Insurance	107.00	107.00	105.37	0.00	(1.63)	
E	01	300	255	000	240	000	422	00	Long Term Disability	222.00	222.00	208.93	0.00	(13.07)	
E	01	300	255	000	250	000	422	00	Board share TSA	960.00	960.00	2,172.91	0.00	1,212.91	
E	01	300	255	000	430	000	422	00	Instruct Supplies-Industrial Te	1,900.00	1,900.00	2,303.03	0.00	403.03	
E	01	300	255	000	530	000	422	00	Equipment-Industrial Educatio	0.00	0.00	1,485.00	0.00	1,485.00	
E	01	300	256	000	140	000	422	00	Salaries-Math	123,448.00	123,448.00	124,248.00	0.00	800.00	
E	01	300	256	000	210	000	422	00	FICA	9,443.00	9,443.00	9,025.89	0.00	(417.11)	
E	01	300	256	000	218	000	422	00	TRA	10,493.00	10,493.00	10,664.30	0.00	171.30	

Lake of the Woods Public Schools #390
Budgetary Comparison Report
Period Ending June 30,2023

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

										District	A23	B23	Variances		
L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	Account Description	Adopted Budget	Revised Budget	Year To Date	Adopted to Revised	Revised to YTD	
E	01	300	256	000	220	000	422	00	Group Hospitalizat.	16,968.00	16,968.00	24,386.31	0.00	7,418.31	
E	01	300	256	000	230	000	422	00	Life Insurance	214.00	214.00	105.73	0.00	(108.27)	
E	01	300	256	000	240	000	422	00	Long Term Disability	495.00	495.00	205.80	0.00	(289.20)	
E	01	300	256	000	250	000	422	00	Board share TSA	960.00	960.00	1,544.24	0.00	584.24	
E	01	300	256	000	430	000	422	00	Instruct Supplies-Math	745.00	745.00	337.78	0.00	(407.22)	
E	01	300	257	000	430	600	422	00	Instruct Supplies-PLTW	0.00	0.00	408.04	0.00	408.04	
E	01	300	258	000	140	000	422	00	Salaries-Music	66,563.00	66,563.00	65,534.50	0.00	(1,028.50)	
E	01	300	258	000	210	000	422	00	FICA	5,092.00	5,092.00	4,183.38	0.00	(908.62)	
E	01	300	258	000	218	000	422	00	TRA	5,657.00	5,657.00	5,624.85	0.00	(32.15)	
E	01	300	258	000	220	000	422	00	Group Hospitalizat.	16,968.00	16,968.00	17,100.66	0.00	132.66	
E	01	300	258	000	230	000	422	00	Life Insurance	107.00	107.00	106.98	0.00	(0.02)	
E	01	300	258	000	240	000	422	00	Long Term Disability	224.00	224.00	209.91	0.00	(14.09)	
E	01	300	258	000	250	000	422	00	Board share TSA	1,260.00	1,260.00	1,758.93	0.00	498.93	
E	01	300	258	000	350	000	422	00	Repairs & Maint. Ser	875.00	875.00	1,835.00	0.00	960.00	
E	01	300	258	000	401	000	422	00	General Supplies	100.00	100.00	0.00	0.00	(100.00)	
E	01	300	258	000	430	000	422	00	Instruct Supplies-Music	3,220.00	3,220.00	2,707.59	0.00	(512.41)	
E	01	300	258	000	530	000	422	00	Music Equipment	2,100.00	2,100.00	0.00	0.00	(2,100.00)	
E	01	300	260	000	140	000	422	00	Salaries-Science	117,021.00	117,021.00	167,308.08	0.00	50,287.08	
E	01	300	260	000	210	000	422	00	FICA	8,952.00	8,952.00	11,824.40	0.00	2,872.40	
E	01	300	260	000	218	000	422	00	TRA	9,947.00	9,947.00	14,361.09	0.00	4,414.09	
E	01	300	260	000	220	000	422	00	Group Hospitalizat.	24,416.00	24,416.00	24,457.17	0.00	41.17	
E	01	300	260	000	230	000	422	00	Life Insurance	107.00	107.00	318.76	0.00	211.76	
E	01	300	260	000	240	000	422	00	Long Term Disability	243.00	243.00	425.40	0.00	182.40	
E	01	300	260	000	250	000	422	00	Board share TSA	1,260.00	1,260.00	3,006.16	0.00	1,746.16	
E	01	300	260	000	430	000	422	00	Instruct Supplies-Science	4,571.00	4,571.00	2,930.28	0.00	(1,640.72)	
E	01	300	270	000	140	000	422	00	Salaries-Social Studies	110,944.00	93,868.00	89,340.55	(17,076.00)	(4,527.45)	
E	01	300	270	000	210	000	422	00	FICA	8,487.00	71,811.00	6,378.11	63,324.00	(65,432.89)	
E	01	300	270	000	218	000	422	00	TRA	9,430.00	9,430.00	7,672.66	0.00	(1,757.34)	
E	01	300	270	000	220	000	422	00	Group Hospitalizat.	19,136.00	11,792.00	4,727.64	(7,344.00)	(7,064.36)	
E	01	300	270	000	230	000	422	00	Life Insurance	214.00	28.00	13.35	(186.00)	(14.65)	

Lake of the Woods Public Schools #390
Budgetary Comparison Report
Period Ending June 30,2023

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

							District		A23	B23	Variances			
L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	Account Description	Adopted Budget	Revised Budget	Year To Date	Adopted to Revised	Revised to YTD
E	01	300	270	000	240	000	422	00	Long Term Disability	427.00	427.00	63.60	0.00	(363.40)
E	01	300	270	000	250	000	422	00	Board share TSA	2,825.00	2,825.00	758.50	0.00	(2,066.50)
E	01	300	270	000	430	000	422	00	Instruct Supplies-Social Studi	950.00	950.00	295.77	0.00	(654.23)
E	01	300	270	160	140	012	422	00	Salaries ESSER III	0.00	17,884.00	23,249.46	17,884.00	5,365.46
E	01	300	270	160	210	012	422	00	FICA	0.00	1,386.00	1,737.02	1,386.00	351.02
E	01	300	270	160	218	012	422	00	TRA	0.00	1,565.00	1,987.83	1,565.00	422.83
E	01	300	270	160	220	012	422	00	Health Ins.	0.00	3,102.00	3,877.25	3,102.00	775.25
E	01	300	270	160	250	012	422	00	Board share TSA	0.00	400.00	499.76	400.00	99.76
E	01	300	298	000	401	156	422	00	General Supplies-Lego Grant	250.00	0.00	0.00	(250.00)	0.00
E	01	300	371	830	140	000	422	00	Salaries-Career Technical	33,281.00	33,281.00	37,525.72	0.00	4,244.72
E	01	300	371	830	210	000	422	00	FICA	2,496.00	2,496.00	2,722.09	0.00	226.09
E	01	300	371	830	218	000	422	00	TRA	2,829.00	2,829.00	3,221.15	0.00	392.15
E	01	300	371	830	220	000	422	00	Group Hospitalizat.	3,724.00	3,724.00	3,702.11	0.00	(21.89)
E	01	300	371	830	230	000	422	00	Life Insurance	54.00	54.00	52.59	0.00	(1.41)
E	01	300	371	830	240	000	422	00	Long Term Disability	125.00	125.00	118.65	0.00	(6.35)
E	01	300	371	830	250	000	422	00	Board share TSA	1,030.00	1,030.00	1,013.94	0.00	(16.06)
E	01	300	371	830	430	000	422	00	Instruct Supplies	297.00	297.00	0.00	0.00	(297.00)
E	01	300	371	830	433	000	422	00	CTE - Instr Supplies Business	0.00	0.00	989.00	0.00	989.00
E	01	300	399	000	140	000	422	00	Salaries-Welding Instructor	12,000.00	15,452.00	15,451.92	3,452.00	(0.08)
E	01	300	399	000	210	000	422	00	FICA - Welding	918.00	1,182.00	1,182.06	264.00	0.06
E	01	300	399	000	218	000	422	00	TRA	0.00	1,337.00	1,321.17	1,337.00	(15.83)
E	01	300	399	000	430	000	422	00	Instruct Supplies - Welding	0.00	0.00	707.68	0.00	707.68
E	01	300	399	428	430	276	422	00	Instruct Supplies-Carl Perkins	0.00	0.00	526.70	0.00	526.70
E	01	300	399	675	430	000	422	00	Instruct Supplies	500.00	500.00	3,054.84	0.00	2,554.84
E	01	300	402	740	162	000	422	00	One-to-One Paraprofessional	0.00	17,980.00	17,738.62	17,980.00	(241.38)
E	01	300	402	740	210	000	422	00	FICA	0.00	1,375.00	1,201.98	1,375.00	(173.02)
E	01	300	402	740	214	000	422	00	PERA	0.00	1,348.00	1,330.40	1,348.00	(17.60)
E	01	300	402	740	220	000	422	00	Group Hospitalizat.	0.00	1,878.00	1,807.25	1,878.00	(70.75)
E	01	300	402	740	230	000	422	00	Life Insurance	0.00	110.00	58.58	110.00	(51.42)
E	01	300	402	740	240	000	422	00	Long Term Disability	0.00	35.00	46.31	35.00	11.31

Lake of the Woods Public Schools #390
Budgetary Comparison Report
Period Ending June 30,2023

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

										District	A23	B23	Variances		
L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	Account Description	Adopted Budget	Revised Budget	Year To Date	Adopted to Revised	Revised to YTD	
E	01	300	402	740	433	000	422	00	Indiv Supplies	435.00	435.00	60.00	0.00	(375.00)	
E	01	300	407	740	140	000	422	00	Salaries-LD	0.00	59,907.00	59,906.61	59,907.00	(0.39)	
E	01	300	407	740	210	000	422	00	FICA	0.00	4,583.00	3,341.77	4,583.00	(1,241.23)	
E	01	300	407	740	218	000	422	00	TRA	0.00	5,182.00	5,142.03	5,182.00	(39.97)	
E	01	300	407	740	220	000	422	00	Group Hospitilizat.	0.00	15,271.00	15,263.39	15,271.00	(7.61)	
E	01	300	407	740	230	000	422	00	Life Insurance	0.00	65.00	95.18	65.00	30.18	
E	01	300	407	740	240	000	422	00	Long Term Disability	0.00	260.00	391.08	260.00	131.08	
E	01	300	410	740	140	000	422	00	Salaries	0.00	4,992.00	6,656.39	4,992.00	1,664.39	
E	01	300	410	740	162	000	422	00	One-to-One Paraprofessional	0.00	0.00	15,126.53	0.00	15,126.53	
E	01	300	410	740	210	000	422	00	FICA	0.00	392.00	1,528.51	392.00	1,136.51	
E	01	300	410	740	214	000	422	00	PERA	0.00	432.00	1,134.49	432.00	702.49	
E	01	300	410	740	218	000	422	00	TRA	0.00	0.00	571.28	0.00	571.28	
E	01	300	410	740	220	000	422	00	Group Hospitilizat.	0.00	1,260.00	1,695.95	1,260.00	435.95	
E	01	300	410	740	230	000	422	00	Life Insurance	0.00	20.00	50.71	20.00	30.71	
E	01	300	410	740	240	000	422	00	Long Term Disability	0.00	30.00	43.52	30.00	13.52	
E	01	300	410	740	250	000	422	00	Board share TSA	0.00	0.00	450.00	0.00	450.00	
E	01	300	420	740	433	000	422	00	Indiv Supplies - HS SPED	0.00	0.00	568.70	0.00	568.70	
E	01	300	620	000	144	000	422	00	Classroom Support	14,868.00	14,868.00	12,209.89	0.00	(2,658.11)	
E	01	300	620	000	210	000	422	00	FICA	1,137.00	1,137.00	827.47	0.00	(309.53)	
E	01	300	620	000	214	000	422	00	PERA	1,115.00	1,115.00	915.72	0.00	(199.28)	
E	01	300	620	000	220	000	422	00	Group Hospitilizat.	5,594.00	5,594.00	1,240.84	0.00	(4,353.16)	
E	01	300	620	000	230	000	422	00	Life Insurance	54.00	54.00	39.05	0.00	(14.95)	
E	01	300	620	000	240	000	422	00	Long Term Disability	57.00	57.00	31.78	0.00	(25.22)	
E	01	300	640	306	140	000	403	00	Salaries	0.00	0.00	2,100.00	0.00	2,100.00	
E	01	300	640	306	210	000	403	00	FICA	0.00	0.00	139.41	0.00	139.41	
E	01	300	640	306	218	000	403	00	TRA	0.00	0.00	179.56	0.00	179.56	
E	01	300	640	316	140	000	403	00	HS SD Salaries	0.00	0.00	4,925.82	0.00	4,925.82	
E	01	300	640	316	210	000	403	00	FICA	0.00	0.00	356.55	0.00	356.55	
E	01	300	640	316	218	000	403	00	TRA	0.00	0.00	421.15	0.00	421.15	
E	01	300	640	316	366	000	403	00	H.S. Staff Develop	20,000.00	20,000.00	1,556.72	0.00	(18,443.28)	

Lake of the Woods Public Schools #390
Budgetary Comparison Report
Period Ending June 30,2023

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

							District		A23	B23	Variances			
L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	Account Description	Adopted Budget	Revised Budget	Year To Date	Adopted to Revised	Revised to YTD
E	01	300	740	317	156	000	422	00	Social Workers - HS	42,922.00	42,922.00	67,363.00	0.00	24,441.00
E	01	300	740	317	210	000	422	00	HS Social Worker - FICA	3,283.00	3,283.00	4,838.57	0.00	1,555.57
E	01	300	740	317	218	000	422	00	HS Social Worker - TRA	3,448.00	3,448.00	5,781.71	0.00	2,333.71
E	01	300	740	317	220	000	422	00	HS Social Worker - Health Ins	7,448.00	7,448.00	7,509.92	0.00	61.92
E	01	300	740	317	230	000	422	00	HS Social Worker - Life Insur	107.00	107.00	106.80	0.00	(0.20)
E	01	300	740	317	240	000	422	00	HS Social Worker - LTD	251.00	251.00	241.06	0.00	(9.94)
E	01	300	740	317	250	000	422	00	HS Social Worker - Board sh	960.00	960.00	1,560.00	0.00	600.00
E	01	300	790	000	401	000	422	00	Weight Rm General Supplies	225.00	225.00	0.00	0.00	(225.00)
E	01	300	790	000	530	000	422	00	Weight Rm Equipment	1,000.00	1,000.00	0.00	0.00	(1,000.00)
01	General Fund									6,661,799.00	7,037,607.00	7,458,019.70	375,808.00	420,412.70

Lake of the Woods Public Schools #390
Budgetary Comparison Report
Period Ending June 30,2023

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

										District	A23	B23	Variances		
L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	Account Description	Adopted Budget	Revised Budget	Year To Date	Adopted to Revised	Revised to YTD	
E	02	005	770	161	170	012	464	00	Summer School Food Serv Se	0.00	0.00	1,204.13	0.00	1,204.13	
E	02	005	770	161	210	012	464	00	FICA	0.00	0.00	92.11	0.00	92.11	
E	02	005	770	161	214	012	464	00	PERA	0.00	0.00	90.31	0.00	90.31	
E	02	005	770	161	490	012	464	00	Summer School Meals	0.00	0.00	1,977.89	0.00	1,977.89	
E	02	005	770	699	490	000	464	00	Farm To School Food Grant	0.00	0.00	3,500.00	0.00	3,500.00	
E	02	005	770	701	110	000	464	00	Exec. Salaries	41,888.00	41,888.00	41,799.14	0.00	(88.86)	
E	02	005	770	701	170	000	464	00	Clerical	26,946.00	26,946.00	24,972.04	0.00	(1,973.96)	
E	02	005	770	701	175	000	464	00	Salaries	61,800.00	61,800.00	61,210.07	0.00	(589.93)	
E	02	005	770	701	210	000	464	00	FICA	9,993.00	9,993.00	9,073.52	0.00	(919.48)	
E	02	005	770	701	214	000	464	00	PERA	9,797.00	9,797.00	9,283.37	0.00	(513.63)	
E	02	005	770	701	220	000	464	00	Insurance	16,968.00	16,968.00	17,814.22	0.00	846.22	
E	02	005	770	701	230	000	464	00	Life Insurance	534.00	534.00	272.28	0.00	(261.72)	
E	02	005	770	701	240	000	464	00	Long Term Disability	444.00	800.00	790.18	356.00	(9.82)	
E	02	005	770	701	250	000	464	00	Board share TSA	2,500.00	3,800.00	4,760.88	1,300.00	960.88	
E	02	005	770	701	305	000	464	00	Consulting Fees	2,000.00	3,870.00	3,827.19	1,870.00	(42.81)	
E	02	005	770	701	350	000	464	00	Kitchen Repairs and Maintena	0.00	0.00	2,094.91	0.00	2,094.91	
E	02	005	770	701	366	000	464	00	Travel, Conv, Conf-Food Serv	1,500.00	1,500.00	160.93	0.00	(1,339.07)	
E	02	005	770	701	401	000	464	00	General Supplies	25,250.00	10,000.00	11,744.56	(15,250.00)	1,744.56	
E	02	005	770	701	490	000	464	00	Food	58,690.00	58,690.00	68,549.32	0.00	9,859.32	
E	02	005	770	701	491	000	464	00	Commodities	6,000.00	6,000.00	7,587.59	0.00	1,587.59	
E	02	005	770	701	495	000	464	00	Milk	6,000.00	25,000.00	21,987.69	19,000.00	(3,012.31)	
E	02	005	770	701	530	000	464	00	Equipment	0.00	5,000.00	20,222.54	5,000.00	15,222.54	
E	02	005	770	701	820	000	464	00	Dues & Member.	100.00	100.00	161.50	0.00	61.50	
E	02	005	770	705	490	000	464	00	Food - Breakfast	13,500.00	13,500.00	14,070.24	0.00	570.24	
E	02	005	770	707	175	000	464	00	Salaries-Bears Den	3,000.00	2,500.00	3,067.91	(500.00)	567.91	
E	02	005	770	707	210	000	464	00	FICA - Bears Den	405.00	405.00	230.43	0.00	(174.57)	
E	02	005	770	707	214	000	464	00	PERA - Bears Den	488.00	488.00	166.91	0.00	(321.09)	
E	02	005	770	707	218	000	464	00	TRA	0.00	0.00	72.06	0.00	72.06	
E	02	005	770	707	220	000	464	00	Insurance - Bears Den	420.00	420.00	79.53	0.00	(340.47)	
E	02	005	770	707	230	000	464	00	Life Insurance	0.00	0.00	9.19	0.00	9.19	

Lake of the Woods Public Schools #390
Budgetary Comparison Report
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Sequence: L, Fd, Org, Pro, Fin, O/S, Crs

								District	A23	B23	Variances		
L	Fd	Org	Pro	Fin	O/S	Crs	Class Sub	Account Description	Adopted Budget	Revised Budget	Year To Date	Adopted to Revised	Revised to YTD
E	02	005	770	707	240	000	464 00	Long Term Disability	0.00	0.00	10.73	0.00	10.73
E	02	005	770	707	250	000	464 00	Board share TSA	0.00	0.00	129.02	0.00	129.02
E	02	005	770	707	305	000	464 00	Consulting Fees	2,500.00	2,500.00	0.00	0.00	(2,500.00)
E	02	005	770	707	401	000	464 00	General Supplies	2,500.00	2,500.00	0.00	0.00	(2,500.00)
E	02	005	770	707	490	000	464 00	Food - Bears Den	2,000.00	2,000.00	2,929.07	0.00	929.07
E	02	005	770	709	401	999	464 00	General Supplies - COVID-19	0.00	0.00	234.26	0.00	234.26
E	02	005	770	709	490	709	464 00	SUMMER FOOD PROGRAM	0.00	0.00	5,351.72	0.00	5,351.72
02	Food Service								295,223.00	306,999.00	339,527.44	11,776.00	32,528.44

Lake of the Woods Public Schools #390
Budgetary Comparison Report
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Sequence: L, Fd, Org, Pro, Fin, O/S, Crs

							District		A23	B23	Variances			
L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	Account Description	Adopted Budget	Revised Budget	Year To Date	Adopted to Revised	Revised to YTD
E	04	005	505	321	110	000	431	00	Exec. Salaries - Commed Dire	31,042.00	31,042.00	30,953.24	0.00	(88.76)
E	04	005	505	321	170	000	431	00	Sec/Clerical Sal.	0.00	0.00	525.00	0.00	525.00
E	04	005	505	321	210	000	431	00	FICA	2,375.00	2,375.00	2,359.60	0.00	(15.40)
E	04	005	505	321	214	000	431	00	PERA	2,638.00	2,638.00	2,395.63	0.00	(242.37)
E	04	005	505	321	220	000	431	00	Group Hospitilizat.	0.00	0.00	3,724.08	0.00	3,724.08
E	04	005	505	321	230	000	431	00	Life Insurance	54.00	54.00	26.76	0.00	(27.24)
E	04	005	505	321	240	000	431	00	Long Term Disability	118.00	118.00	41.64	0.00	(76.36)
E	04	005	505	321	250	000	431	00	Board share TSA	540.00	540.00	480.00	0.00	(60.00)
E	04	005	505	321	305	000	431	00	Consulting Fees	17,500.00	17,500.00	26,855.79	0.00	9,355.79
E	04	005	505	321	320	000	431	00	Comm Service - Commed Dir	360.00	360.00	442.01	0.00	82.01
E	04	005	505	321	329	000	431	00	Postage & Express	0.00	0.00	120.00	0.00	120.00
E	04	005	505	321	366	000	431	00	Travel, Conv, Conf - Commed	350.00	350.00	225.00	0.00	(125.00)
E	04	005	505	321	401	000	431	00	General Supplies	10,106.00	10,106.00	14,544.57	0.00	4,438.57
E	04	005	505	321	820	000	431	00	Dues & Member.	825.00	825.00	160.00	0.00	(665.00)
E	04	005	580	325	140	000	432	00	Salaries-ECFE	10,500.00	10,500.00	16,636.40	0.00	6,136.40
E	04	005	580	325	210	000	432	00	FICA	803.00	803.00	1,215.33	0.00	412.33
E	04	005	580	325	218	000	432	00	TRA	893.00	893.00	1,425.44	0.00	532.44
E	04	005	580	325	220	000	432	00	Group Hospitilizat.	0.00	0.00	2,629.55	0.00	2,629.55
E	04	005	580	325	230	000	432	00	Life Insurance	0.00	0.00	22.35	0.00	22.35
E	04	005	580	325	240	000	432	00	Long Term Disability	0.00	0.00	35.99	0.00	35.99
E	04	005	580	325	250	000	432	00	Board share TSA	0.00	0.00	259.21	0.00	259.21
E	04	005	580	325	366	000	542	00	ECFE Travel and Conference	0.00	0.00	579.11	0.00	579.11
E	04	005	580	325	401	000	432	00	General Supplies - ECFE	375.00	375.00	468.96	0.00	93.96
E	04	005	580	325	401	580	432	00	ECI General Supplies	1,631.00	1,631.00	95.98	0.00	(1,535.02)
E	04	005	580	325	430	000	432	00	Instruct Supplies-ECFE	1,590.00	2,000.00	2,614.99	410.00	614.99
E	04	005	580	325	430	580	432	00	Instruct Supplies-ECI	160.00	160.00	0.00	0.00	(160.00)
E	04	005	580	328	140	000	432	00	Salaries	344.00	344.00	0.00	0.00	(344.00)
E	04	005	582	321	144	000	431	00	Classroom Support-School R	35,239.00	35,239.00	43,069.23	0.00	7,830.23
E	04	005	582	321	210	000	431	00	FICA	2,573.00	2,573.00	3,294.82	0.00	721.82
E	04	005	582	321	214	000	431	00	PERA	2,643.00	2,643.00	3,230.19	0.00	587.19

Lake of the Woods Public Schools #390
Budgetary Comparison Report
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Sequence: L, Fd, Org, Pro, Fin, O/S, Crs

							District		A23	B23	Variances			
L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	Account Description	Adopted Budget	Revised Budget	Year To Date	Adopted to Revised	Revised to YTD
E	04	005	582	321	250	000	431	00	Board share TSA	0.00	0.00	745.30	0.00	745.30
E	04	005	582	337	430	000	444	00	Pathway II - Supplies	1,000.00	0.00	0.00	(1,000.00)	0.00
E	04	005	582	344	140	000	444	00	Salaries- School Readiness	27,803.00	27,803.00	39,565.44	0.00	11,762.44
E	04	005	582	344	144	000	444	00	Classroom Support	0.00	0.00	23,398.33	0.00	23,398.33
E	04	005	582	344	210	000	444	00	FICA-School Readiness	2,113.00	2,113.00	4,572.62	0.00	2,459.62
E	04	005	582	344	214	000	444	00	PERA - School Readiness	0.00	0.00	1,649.98	0.00	1,649.98
E	04	005	582	344	218	000	444	00	TRA-School Readiness	2,312.00	2,312.00	3,396.04	0.00	1,084.04
E	04	005	582	344	220	000	444	00	Group Hospitilizat.-School Re:	4,773.00	4,773.00	11,444.80	0.00	6,671.80
E	04	005	582	344	230	000	444	00	Life Insurance	107.00	107.00	71.40	0.00	(35.60)
E	04	005	582	344	240	000	444	00	Long Term Disability	185.00	185.00	99.62	0.00	(85.38)
E	04	005	582	344	250	000	444	00	Board share TSA	0.00	0.00	826.05	0.00	826.05
E	04	005	582	344	430	000	444	00	Instruct Supplies - School Re:	2,000.00	2,000.00	8,355.16	0.00	6,355.16
E	04	005	583	354	140	000	464	00	Salaries	400.00	400.00	165.00	0.00	(235.00)
E	04	005	583	354	210	000	464	00	FICA	25.00	25.00	12.62	0.00	(12.38)
E	04	005	583	354	218	000	464	00	TRA	32.00	32.00	14.11	0.00	(17.89)
E	04	005	583	354	220	000	464	00	Health Ins.	87.00	87.00	0.00	0.00	(87.00)
E	04	005	583	354	230	000	464	00	Life Insurance	1.00	1.00	0.00	0.00	(1.00)
E	04	005	583	354	305	000	464	00	Consulting Fees	800.00	800.00	0.00	0.00	(800.00)
E	04	005	590	321	144	811	431	00	Lifeguards/WSI	17,500.00	15,500.00	21,155.74	(2,000.00)	5,655.74
E	04	005	590	321	172	811	431	00	Pool Supervisor	60,000.00	60,000.00	65,324.92	0.00	5,324.92
E	04	005	590	321	210	000	431	00	xfer E-04-005-590-321-210-8	210.00	0.00	0.00	(210.00)	0.00
E	04	005	590	321	210	811	431	00	FICA-Pool	5,929.00	6,139.00	6,229.71	210.00	90.71
E	04	005	590	321	214	000	431	00	xfer E-04-005-590-321-214-8	150.00	0.00	0.00	(150.00)	0.00
E	04	005	590	321	214	811	431	00	PERA-Pool	5,812.00	5,962.00	5,138.85	150.00	(823.15)
E	04	005	590	321	218	811	431	00	TRA-Pool	0.00	0.00	298.10	0.00	298.10
E	04	005	590	321	220	811	431	00	Group Hospitilizat-Pool	7,447.00	7,447.00	7,667.91	0.00	220.91
E	04	005	590	321	230	000	431	00	xfer E-04-005-590-321-230-8	3.00	0.00	0.00	(3.00)	0.00
E	04	005	590	321	230	811	431	00	Life Insurance-Pool	107.00	110.00	109.99	3.00	(0.01)
E	04	005	590	321	240	811	431	00	Long Term Disability	208.00	208.00	200.03	0.00	(7.97)
E	04	005	590	321	250	811	431	00	TSA-Pool	1,080.00	1,080.00	1,117.87	0.00	37.87

Lake of the Woods Public Schools #390
Budgetary Comparison Report
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Sequence: L, Fd, Org, Pro, Fin, O/S, Crs

							District		A23	B23	Variances			
L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	Account Description	Adopted Budget	Revised Budget	Year To Date	Adopted to Revised	Revised to YTD
E	04	005	590	321	305	000	431	00	xfer E-04-005-590-321-305-8	2,500.00	0.00	0.00	(2,500.00)	0.00
E	04	005	590	321	305	811	431	00	Consulting Fees	3,500.00	6,000.00	4,508.75	2,500.00	(1,491.25)
E	04	005	590	321	329	000	431	00	xfer E-04-005-590-321-329-8	750.00	0.00	0.00	(750.00)	0.00
E	04	005	590	321	329	811	431	00	Postage & Express	0.00	750.00	0.00	750.00	(750.00)
E	04	005	590	321	330	811	431	00	Utility Service-Pool	42,500.00	42,500.00	62,620.27	0.00	20,120.27
E	04	005	590	321	350	811	431	00	Repairs & Maint. Ser	6,508.00	6,508.00	102.66	0.00	(6,405.34)
E	04	005	590	321	401	811	431	00	General Supplies-Pool	22,450.00	20,000.00	34,500.48	(2,450.00)	14,500.48
E	04	005	590	321	430	811	431	00	Instruct Supplies-Pool	1,170.00	1,170.00	3,260.00	0.00	2,090.00
E	04	005	590	321	530	811	431	00	Equipment-Pool	15,000.00	15,000.00	345.65	0.00	(14,654.35)
E	04	005	590	321	820	811	431	00	Dues & Member. - Pool	0.00	0.00	(500.00)	0.00	(500.00)
04	Community Service									357,121.00	352,081.00	464,828.27	(5,040.00)	112,747.27

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

										District	A23	B23	Variances		
L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	Account Description	Adopted Budget	Revised Budget	Year To Date	Adopted to Revised	Revised to YTD	
E	07	005	910	000	710	000	464	00	Bond Redem-Principal	974,403.00	974,403.00	997,480.00	0.00	23,077.00	
E	07	005	910	000	720	000	464	00	Bond Interest	133,702.00	133,702.00	0.00	0.00	(133,702.00)	
E	07	005	910	000	790	000	464	00	Other Debt Expense	1,700.00	1,700.00	475.00	0.00	(1,225.00)	
07	Debt Redemption									1,109,805.00	1,109,805.00	997,955.00	0.00	(111,850.00)	

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

L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	District	A23	B23	Year To Date	Variances	
									Account Description	Adopted Budget	Revised Budget		Adopted to Revised	Revised to YTD
E	21	005	298	301	401	703	401	703	Girls Basketball	0.00	0.00	239.84	0.00	239.84
E	21	005	298	301	401	704	401	704	Boys Basketball	0.00	0.00	211.60	0.00	211.60
E	21	005	298	301	401	710	401	710	Choir	0.00	1,578.00	1,578.29	1,578.00	0.29
E	21	005	298	301	401	711	401	711	Band	0.00	0.00	8,327.50	0.00	8,327.50
E	21	005	298	301	401	712	401	712	High School Yearbook	0.00	6,800.00	4,753.71	6,800.00	(2,046.29)
E	21	005	298	301	401	713	401	713	Student Council	0.00	2,000.00	1,826.94	2,000.00	(173.06)
E	21	005	298	301	401	714	401	714	Special Ed Fundraising	0.00	2,317.00	655.57	2,317.00	(1,661.43)
E	21	005	298	301	401	715	401	715	Elementary Yearbook	0.00	400.00	640.64	400.00	240.64
E	21	005	298	301	401	716	401	716	Elementary Fundraising	0.00	3,000.00	9,688.56	3,000.00	6,688.56
E	21	005	298	301	401	717	401	717	Spanish Club	0.00	0.00	1,140.77	0.00	1,140.77
E	21	005	298	301	401	718	401	718	Savings	0.00	0.00	94.63	0.00	94.63
E	21	005	298	301	401	721	401	721	Class of 2021	0.00	0.00	(4,200.00)	0.00	(4,200.00)
E	21	005	298	301	401	722	401	722	Class of 2022	0.00	17,097.00	17,097.42	17,097.00	0.42
E	21	005	298	301	401	723	401	723	Class of 2023	0.00	12,929.00	20,912.39	12,929.00	7,983.39
E	21	005	298	301	401	724	401	724	Class of 2024	0.00	10,000.00	12,379.05	10,000.00	2,379.05
E	21	005	298	301	401	725	401	725	Class of 2025	0.00	3,500.00	6,535.50	3,500.00	3,035.50
E	21	005	298	301	401	726	401	726	Class of 2026	0.00	1,200.00	3,143.75	1,200.00	1,943.75
E	21	005	298	301	401	727	401	727	Class of 2027	0.00	1,200.00	1,054.60	1,200.00	(145.40)
E	21	005	298	301	401	729	401	729	Class of 2028 Expense	0.00	1,200.00	4,239.00	1,200.00	3,039.00
E	21	005	298	301	401	730	401	730	Class of 2029	0.00	4,000.00	1,602.00	4,000.00	(2,398.00)
E	21	005	298	301	401	731	401	731	High School PBIS	0.00	700.00	928.60	700.00	228.60
E	21	005	298	301	401	732	401	732	Backpack Program	0.00	500.00	1,837.55	500.00	1,337.55
E	21	005	298	301	401	733	401	733	Class of 2030	0.00	7,200.00	7,033.68	7,200.00	(166.32)
21	Student Activity Fund									0.00	75,621.00	101,721.59	75,621.00	26,100.59
Report Totals:										8,423,948.00	8,882,113.00	9,362,052.00	458,165.00	479,939.00

Purchasing Card Electronic Payment Summary
Lake of the Woods School

Statement Date: 05/27/2023

Payment Due: 06/07/2023

<u>Description</u>	<u>UFARS Code</u>	<u>Amount</u>
Bus Travel	E-01-100-218-000-366-000	\$440.75
Fuel Transportation	E-01-005-760-720-442-000	\$49.23
District Staff Development	E-01-005-640-316-366-000	\$2,568.19
Community Ed Supply	E-04-005-505-321-401-000	\$422.46
Acheivement and Integration	E-01-100-203-313-366-000	\$211.28
Wellness	E-01-200-001-000-401-200	\$90.86
Capital Equipment	E-01-100-203-302-530-000	\$1,854.34
IT Supply	E-01-005-108-000-401-000	\$330.24
Miscelaneous District	E-01-005-105-000-899-000	\$106.00
HS PBIS Student Activity	E-21-005-298-301-401-731	\$185.98
Special Ed Student Activity	E-21-005-298-301-401-714	\$477.38
Class of 2023 Student Activity	E-21-005-298-301-401-723	\$6,949.55
Media Center Library Books	E-01-200-620-097-430-000	\$555.86
Kitchen Equipment	E-02-005-770-701-530-000	\$294.98
Kitchen Staff Development	E-02-005-770-701-366-000	\$160.93
Elementry Fundraiser	E-21-005-298-301-401-716	\$104.44
	TOTAL	\$14,802.47

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

LAKE OF THE WOODS | June 30, 2023

			June 30, 2023	June 30, 2022	June 30, 2021							
REVENUE CATEGORIES	June 30, 2021	June 30, 2022	Revised Budget	Projected End Of Year	Received YTD	Budget Remaining	% of Budget Received	% of Actuals Received	% of Actuals Received	Current YTD vs. PYTD	June 30, 2022	June 30, 2021
STATE	5,208,732	4,503,070	4,975,216	4,606,974	4,606,974	368,242	92.60%	100.00%	100.00%	103,904	4,503,070	5,208,732
FEDERAL	381,620	790,680	394,629	275,995	275,995	118,634	69.94%	100.00%	100.00%	(514,685)	790,680	381,620
PROPERTY TAXES	1,480,996	1,489,903	1,396,294	2,675,857	2,675,857	(1,279,563)	191.64%	100.00%	100.00%	1,185,954	1,489,903	1,480,996
LOCAL SALES, INS RECOVERY & JUDGEMENTS	0	0	0	55,628	55,628	(55,628)	0.00%	0.00%	0.00%	55,628	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	375,353	375,353	(176,057)	188.34%	100.00%	100.00%	70,891	304,462	326,408
TOTALS	7,397,757	7,088,115	6,965,435	7,989,808	7,989,808	(1,024,373)	114.71%	100.00%	100.00%	901,693	7,088,115	7,397,757

			June 30, 2023	June 30, 2022	June 30, 2021							
EXPENDITURES (OBJECT SERIES)	June 30, 2021	June 30, 2022	Revised Budget	Projected End Of Year	Expended YTD	Budget Remaining	% of Budget Expended	% of Actuals Expended	% of Actuals Expended	Current YTD vs. PYTD	June 30, 2022	June 30, 2021
SALARIES & WAGES	3,701,022	3,955,004	3,771,481	4,168,427	4,168,427	(396,946)	110.52%	100.00%	100.00%	213,423	3,955,004	3,701,022
EMPLOYEE BENEFITS	1,108,546	1,188,404	1,265,568	1,292,104	1,292,104	(26,536)	102.10%	100.00%	100.00%	103,699	1,188,404	1,108,546
PURCHASED SERVICES	887,342	1,044,454	1,071,868	997,683	997,683	74,185	93.08%	100.00%	100.00%	(46,772)	1,044,454	887,342
SUPPLIES	397,116	553,933	441,551	610,401	610,401	(168,850)	138.24%	100.00%	100.00%	56,468	553,933	397,116
EQUIPMENT	244,444	514,208	344,836	409,331	409,331	(64,495)	118.70%	100.00%	100.00%	(104,877)	514,208	244,444
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	38,532	38,532	1,087	97.26%	100.00%	100.00%	(44,176)	82,707	54,534
OTHER FINANCING USES	211,319	288,278	178,305	0	0	178,305	0.00%	100.00%	100.00%	(288,278)	288,278	211,319
TOTALS	6,604,322	7,626,989	7,113,228	7,516,478	7,516,478	(403,250)	105.67%	100.00%	100.00%	(110,512)	7,626,989	6,604,322

			June 30, 2023	June 30, 2022	June 30, 2021							
EXPENDITURES (PROGRAM SERIES)	June 30, 2021	June 30, 2022	Revised Budget	Projected End Of Year	Expended YTD	Budget Remaining	% of Budget Expended	% of Actuals Expended	% of Actuals Expended	Current YTD vs. PYTD	June 30, 2022	June 30, 2021
SITE ADMINISTRATION	225,506	254,306	258,363	283,132	283,132	(24,769)	109.59%	100.00%	100.00%	28,826	254,306	225,506
DISTRICT ADMINISTRATION	99,763	106,201	107,173	101,808	101,808	5,365	94.99%	100.00%	100.00%	(4,393)	106,201	99,763
SUPPORT SERVICES	453,127	695,719	590,864	722,669	722,669	(131,805)	122.31%	100.00%	100.00%	26,950	695,719	453,127
REGULAR INSTRUCTION	2,851,510	3,033,284	2,964,044	3,046,720	3,046,720	(82,676)	102.79%	100.00%	100.00%	13,436	3,033,284	2,851,510
EXTRA-CURRICULAR ACTIVITIES	250,629	366,966	353,388	432,413	432,413	(79,025)	122.36%	100.00%	100.00%	85,447	366,966	250,629
VOCATIONAL INSTRUCTION	58,450	61,287	62,307	71,590	71,590	(9,283)	114.90%	100.00%	100.00%	10,303	61,287	58,450
SPECIAL EDUCATION	693,209	714,951	523,135	619,217	619,217	(96,082)	118.37%	100.00%	100.00%	(95,734)	714,951	693,209
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	149,263	149,263	(48,108)	147.56%	100.00%	100.00%	31,228	118,035	73,943
PUPIL SUPPORT SERVICES	673,943	861,782	711,529	788,155	788,155	(76,626)	110.77%	100.00%	100.00%	(73,628)	861,782	673,943
FACILITIES	950,185	1,058,129	1,184,440	1,224,228	1,224,228	(39,788)	103.36%	100.00%	100.00%	166,099	1,058,129	950,185
OTHER FINANCING USES	274,056	356,329	256,830	77,282	77,282	179,548	30.09%	100.00%	100.00%	(279,047)	356,329	274,056
TOTALS	6,604,322	7,626,989	7,113,228	7,516,478	7,516,478	(403,250)	105.67%	100.00%	100.00%	(110,512)	7,626,989	6,604,322

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

LAKE OF THE WOODS | June 30, 2023

ACTIVITY - OTHER FUNDS						June 30, 2023	June 30, 2022	June 30, 2021				
	June 30, 2021	June 30, 2022	Revised Budget	Projected End Of Year	Received YTD	Budget Remaining	% of Budget Received	% of Actuals Received	% of Actuals Received	Current YTD vs. PYTD	June 30, 2022	June 30, 2021
REVENUE	344,882	425,741	329,150	334,071	334,071	(4,921)	101.50%	100.00%	100.00%	(91,669)	425,741	344,882
FOOD SERVICE	272,024	401,139	300,633	127,123	127,123	173,510	42.29%	100.00%	100.00%	(274,016)	401,139	272,024
COMMUNITY EDUCATION	0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
CONSTRUCTION	1,082,061	12,962,495	1,194,027	135,353	135,353	1,058,674	11.34%	100.00%	100.00%	(12,827,142)	12,962,495	1,082,061
DEBT SERVICE	0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
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
TOTALS	1,698,967	13,789,374	1,823,810	596,547	596,547	1,227,263	32.71%	100.00%	100.00%	(13,192,827)	13,789,374	1,698,967
						June 30, 2023	June 30, 2022	June 30, 2021				
	June 30, 2021	June 30, 2022	Revised Budget	Projected End Of Year	Expended YTD	Budget Remaining	% of Budget Expended	% of Actuals Expended	% of Actuals Expended	Current YTD vs. PYTD	June 30, 2022	June 30, 2021
EXPENDITURES	299,879	334,900	306,999	339,527	339,527	(32,528)	110.60%	100.00%	100.00%	4,627	334,900	299,879
FOOD SERVICE	355,487	647,345	352,081	464,828	464,828	(112,747)	132.02%	100.00%	100.00%	(182,516)	647,345	355,487
COMMUNITY EDUCATION	0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
CONSTRUCTION	1,109,530	12,971,074	1,109,805	997,955	997,955	111,850	89.92%	100.00%	100.00%	(11,973,119)	12,971,074	1,109,530
DEBT SERVICE	0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
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
TOTALS	1,764,896	13,953,318	1,768,885	1,802,311	1,802,311	(33,426)	101.89%	100.00%	100.00%	(12,151,008)	13,953,318	1,764,896
						June 30, 2023	June 30, 2022	June 30, 2021				
SUMMARY - ALL FUNDS												
	June 30, 2021	June 30, 2022	Revised Budget	Projected End Of Year	YTD	Budget Remaining	% of Budget Expended	% of Actuals Expended	% of Actuals Expended	Current YTD vs. PYTD	June 30, 2022	June 30, 2021
SUMMARY	9,096,724	20,877,489	8,789,245	8,586,354	8,586,354	202,891	97.69%	100.00%	100.00%	(12,291,134)	20,877,489	9,096,724
REVENUE	8,369,218	21,580,308	8,882,113	9,318,788	9,318,788	(436,675)	104.92%	100.00%	100.00%	(12,261,519)	21,580,308	8,369,218
EXPENDITURES	727,506	(702,819)	(92,868)	(732,434)	(732,434)	N/A	N/A	N/A	N/A	(29,615)	(702,819)	727,506
SPENDING VARIANCE												



GENERAL FUND - REVENUE SUMMARY

LAKE OF THE WOODS | June 30, 2023

Budget Management Analytics formerly
SCand Plan

DESCRIPTION	June 30, 2021	June 30, 2022	Revised Budget	Projected End Of Year	Revenue YTD	Budget Remaining	June 30, 2023 % of Budget Received	June 30, 2022 % of Actuals Received	June 30, 2021 % of Actuals Received	Current YTD vs. Prior YTD	June 30, 2022	June 30, 2021
LOCAL REVENUES												
001 PROPERTY TAX LEVY, GENERAL	867,851	826,580	801,343	1,392,940	1,392,940	(591,597)	173.83%	100.00%	100.00%	566,360	826,580	867,851
010 COUNTY APPORTIONMENT	401,951	470,612	401,951	1,279,857	1,279,857	(877,906)	318.41%	100.00%	100.00%	809,244	470,612	401,951
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	30,702	30,702	(2)	100.01%	100.00%	100.00%	(2,271)	32,973	20,173
060 ADMISSIONS & STUDENT ACTIVITY REV	5,039	14,877	12,850	23,876	23,876	(11,026)	185.81%	100.00%	100.00%	9,000	14,877	5,039
071 MA REV/DEPT OF HUMAN SVCS	4,805	13,192	5,000	17,057	17,057	(12,057)	341.15%	100.00%	100.00%	3,866	13,192	4,805
092 INTEREST EARNINGS	4,658	4,877	3,500	44,874	44,874	(41,374)	1282.11%	100.00%	100.00%	39,997	4,877	4,658
093 RENT	4,925	4,900	4,000	9,555	9,555	(5,555)	238.88%	100.00%	100.00%	4,655	4,900	4,925
096 GIFTS AND BEQUESTS	346	4,636	5,180	4	4	5,176	0.07%	100.00%	100.00%	(4,633)	4,636	346
099 MISC REV FROM LOCAL SOURCES	286,462	229,008	138,066	249,285	249,285	(111,219)	180.55%	100.00%	100.00%	20,277	229,008	286,462
Total LOCAL REVENUES	1,807,405	1,794,365	1,595,590	3,051,210	3,051,210	(1,455,620)	191.23%	100.00%	100.00%	1,256,846	1,794,365	1,807,405
STATE REVENUES												
201 ENDOWMENT FUND APPORTIONMENT	19,688	17,802	20,267	21,327	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	4,001,412	4,001,412	428,212	90.33%	100.00%	100.00%	155,476	3,845,936	4,508,509
212 LITERACY INCENTIVE AID	17,255	22,178	19,083	17,839	17,839	1,244	93.48%	100.00%	100.00%	(4,339)	22,178	17,255
227 ABATEMENT AID	43	400	365	37	37	328	10.07%	100.00%	100.00%	(363)	400	43
229 DISPARITY REDUCTION AID	2,408	2,222	2,087	3,915	3,915	(1,828)	187.58%	100.00%	100.00%	1,693	2,222	2,408
234 AGRICULTURE MARKET VALUE CR	5,503	3,163	4,113	5,805	5,805	(1,692)	141.14%	100.00%	100.00%	2,642	3,163	5,503
258 OTHER STATE CR/EXEMPT PROP REIMB	(0)	18,545	0	22,165	22,165	(22,165)	0.00%	100.00%	100.00%	3,621	18,545	(0)
300 STATE AID (REQUIRES FIN CODE)	28,344	31,639	18,952	30,165	30,165	(11,213)	159.17%	100.00%	100.00%	(1,474)	31,639	28,344
317 LONG TERM FACILITY MAINT AID	2,453	3,734	3,508	3,836	3,836	(328)	109.35%	100.00%	100.00%	102	3,734	2,453
360 STATE AID FOR SPECIAL EDUCATION	554,831	551,915	467,217	381,770	381,770	85,447	81.71%	100.00%	100.00%	(170,145)	551,915	554,831
370 OTHER, MN DEPT OF EDUCATION	42,732	5,351	10,000	118,704	118,704	(108,704)	1187.04%	100.00%	100.00%	113,353	5,351	42,732
397 TRA & PERA SPEC SITUATIONS PENSION	26,966	186	0	0	0	0	0.00%	100.00%	100.00%	(186)	186	26,966
Total STATE REVENUES	5,208,732	4,503,070	4,975,216	4,606,974	4,606,974	368,242	92.60%	100.00%	100.00%	103,904	4,503,070	5,208,732
FEDERAL REVENUES RECEIVED FROM STATE												
400 FEDERAL AID/MDE (REQUIRES FIN)	342,115	790,680	337,945	252,996	252,996	84,949	74.86%	100.00%	100.00%	(537,684)	790,680	342,115
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 FEDERAL REVENUES RECEIVED FROM STATE	342,115	790,680	340,151	252,996	252,996	87,155	74.38%	100.00%	100.00%	(537,684)	790,680	342,115
FEDERAL REVENUES RECEIVED FROM FED SOURCES												
500 DIRECT FEDERAL AID (REQUIRES FIN)	39,505	0	54,478	22,999	22,999	31,479	42.22%	0.00%	100.00%	22,999	0	39,505
Total FEDERAL REVENUES RECEIVED FROM FED SOURCES	39,505	0	54,478	22,999	22,999	31,479	42.22%	0.00%	100.00%	22,999	0	39,505
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	55,398	55,398	(55,398)	0.00%	0.00%	0.00%	55,398	0	0
Total LOCAL SALES, INSURANCE RECOVERY, AND JUDGEMENTS	0	0	0	55,628	55,628	(55,628)	0.00%	0.00%	0.00%	55,628	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	7,989,808	7,989,808	(1,024,373)	114.71%	100.00%	100.00%	901,693	7,088,115	7,397,757

GENERAL FUND - EXPENDITURES BY OBJECT CODE

LAKE OF THE WOODS | June 30, 2023



DESCRIPTION			Revised Budget	Projected End Of Year	Expenses YTD	Budget Remaining	June 30, 2023	June 30, 2022	June 30, 2021	Current YTD vs. Prior YTD	June 30, 2022	June 30, 2021
	June 30, 2021	June 30, 2022					% of Budget Expended	% of Actuals Expended	% of Actuals Expended			
110 ADMINISTRATION/SUPERVISION	275,896	323,212	333,972	334,044	334,044	(72)	100.02%	100.00%	100.00%	10,832	323,212	275,896
140 LICENSED CLASSROOM TEACHER	1,967,527	2,164,386	2,111,470	2,287,856	2,287,856	(176,386)	108.35%	100.00%	100.00%	123,470	2,164,386	1,967,527
141 NON,LIC CLASSROOM PERSONNEL	17,266	37,527	45,000	54,102	54,102	(9,102)	120.23%	100.00%	100.00%	16,575	37,527	17,266
143 LICENSED INSTRUCTIONAL SUPPORT	99,455	0	0	0	0	0	0.00%	0.00%	100.00%	0	0	99,455
144 NON,LIC INSTRUCTIONAL SUPPORT	10,987	8,575	14,868	27,880	27,880	(13,012)	187.51%	100.00%	100.00%	19,304	8,575	10,987
145 SUBSTITUTE TEACHER,LICENSED	80,896	117,093	76,000	124,051	124,051	(48,051)	163.23%	100.00%	100.00%	6,958	117,093	80,896
146 SUBSTITUTE NON,LIC CLASSROOM	11,177	4,599	10,000	8,204	8,204	1,796	82.04%	100.00%	100.00%	3,605	4,599	11,177
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%	100.00%	0.00%	(3,333)	3,333	0
156 SOCIAL WORKER	124,441	126,930	105,828	134,413	134,413	(28,585)	127.01%	100.00%	100.00%	7,483	126,930	124,441
161 CERTIFIED PARA/PCA	67,531	9,089	30,000	34,086	34,086	(4,086)	113.62%	100.00%	100.00%	24,997	9,089	67,531
162 CERTIFIED ONE ON ONE PARA	100,553	126,606	47,980	84,852	84,852	(36,872)	176.85%	100.00%	100.00%	(41,753)	126,606	100,553
170 NON,INSTRUCTIONAL SUPPORT	833,488	901,468	829,986	921,902	921,902	(91,916)	111.07%	100.00%	100.00%	20,433	901,468	833,488
185 OTHER LICENSED/CERTIFIED SALARY	108,415	121,474	135,372	130,441	130,441	4,931	96.36%	100.00%	100.00%	8,967	121,474	108,415
186 OTHER NON LICENSED SALARY	3,390	10,711	31,005	17,344	17,344	13,661	55.94%	100.00%	100.00%	6,633	10,711	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	9,253	9,253	(9,253)	0.00%	0.00%	0.00%	9,253	0	0
TOTAL SALARIES AND WAGES	3,701,022	3,955,004	3,771,481	4,168,427	4,168,427	(396,946)	110.52%	100.00%	100.00%	213,423	3,955,004	3,701,022
EMPLOYEE BENEFITS												
210 FICA/MEDICARE	262,022	283,578	351,245	295,806	295,806	55,439	84.22%	100.00%	100.00%	12,228	283,578	262,022
214 PERA	76,620	78,862	82,990	87,836	87,836	(4,846)	105.84%	100.00%	100.00%	8,974	78,862	76,620
218 TRA	200,015	221,761	225,492	244,759	244,759	(19,267)	108.54%	100.00%	100.00%	22,998	221,761	200,015
220 HEALTH INSURANCE	476,107	507,301	501,496	528,764	528,764	(27,268)	105.44%	100.00%	100.00%	21,463	507,301	476,107
230 LIFE INSURANCE	6,343	5,859	6,372	5,505	5,505	867	86.40%	100.00%	100.00%	(354)	5,859	6,343
235 DENTAL INSURANCE	2,989	2,368	159	139	139	20	87.31%	100.00%	100.00%	(2,229)	2,368	2,989
240 LONG TERM DISABILITY INSURANCE	11,502	10,785	14,098	11,002	11,002	3,096	78.04%	100.00%	100.00%	216	10,785	11,502
250 TSA/DEFERRED COMP	49,758	53,596	56,716	67,266	67,266	(10,550)	118.60%	100.00%	100.00%	13,670	53,596	49,758
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
TOTAL EMPLOYEE BENEFITS	1,108,546	1,188,404	1,265,568	1,292,104	1,292,104	(26,536)	102.10%	100.00%	100.00%	103,699	1,188,404	1,108,546
PURCHASED SERVICES												
303 FEDERAL SUB AWARD <=\$25000	0	27,462	0	1,650	1,650	(1,650)	0.00%	100.00%	0.00%	(25,812)	27,462	0
305 CONSULTING FEES/FEES FOR SERVIC	304,702	359,043	399,504	418,678	418,678	(19,174)	104.80%	100.00%	100.00%	59,635	359,043	304,702
311 OTHER CONTRACTED SECURITY SER	4,402	2,196	3,000	2,824	2,824	176	94.14%	100.00%	100.00%	628	2,196	4,402
316 SVC PURCH FROM MN JOINT POWER	11,583	23,914	25,000	45,651	45,651	(20,651)	182.60%	100.00%	100.00%	21,737	23,914	11,583
320 COMMUNICATION SERVICES	17,066	18,677	16,140	34,990	34,990	(18,850)	216.79%	100.00%	100.00%	16,313	18,677	17,066
329 POSTAGE & PARCEL SERVICES	4,316	5,391	7,000	8,935	8,935	(1,935)	127.64%	100.00%	100.00%	3,544	5,391	4,316
330 UTILITY SERVICES	137,011	161,961	160,000	121,228	121,228	38,772	75.77%	100.00%	100.00%	(40,733)	161,961	137,011
335 SHORT TERM LEASE	0	0	108,019	33,703	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	4,236	4,236	44,239	8.74%	100.00%	100.00%	(28,732)	32,968	8,424
365 INTERDEPART TRANSPORT (CHGBK)	0	(0)	0	0	0	0	0.00%	100.00%	100.00%	0	(0)	0
366 TRAVEL CONVENTIONS/CONFERENCE	17,515	44,874	93,607	81,017	81,017	12,590	86.55%	100.00%	100.00%	36,143	44,874	17,515
370 OPERATING LEASE/RENTAL	105,890	107,417	0	49,546	49,546	(49,546)	0.00%	100.00%	100.00%	(57,871)	107,417	105,890
390 PYMT FOR ED PURPOSE TO MN DIST	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	39,535	39,535	(327)	100.83%	100.00%	0.00%	9,067	30,468	0
392 PYMT FOR ED PURP OUT OF STATE/O	0	0	3,000	7,379	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	21,479	21,479	19,521	52.39%	100.00%	100.00%	(11,584)	33,062	57,494
396 SPEC ED SALARY/OTHER DISTRICT	43,819	86,376	33,000	34,008	34,008	(1,008)	103.05%	100.00%	100.00%	(52,368)	86,376	43,819
397 SPEC ED BENEFITS/OTHER DISTRICT	12,136	26,781	13,500	9,119	9,119	4,381	67.55%	100.00%	100.00%	(17,661)	26,781	12,136
399 CONTRACT SPEC ED/OTHER DIST/CO	100,245	15,812	0	6,424	6,424	(6,424)	0.00%	100.00%	100.00%	(9,388)	15,812	100,245
TOTAL PURCHASED SERVICES	887,342	1,044,454	1,071,868	997,683	997,683	74,185	93.08%	100.00%	100.00%	(46,772)	1,044,454	887,342
SUPPLIES												
401 SUPPLIES, NON INSTRUCTIONAL	234,059	257,634	258,673	389,927	389,927	(131,254)	150.74%	100.00%	100.00%	132,292	257,634	234,059
406 INSTRUCTIONAL SOFTWARE LICENSE	(5,032)	38,970	0	0	0	0	0.00%	100.00%	100.00%	(38,970)	38,970	(5,032)
430 SUPPLIES & MATERIALS NON INDIV IN	53,616	92,686	57,348	63,268	63,268	(5,920)	110.32%	100.00%	100.00%	(29,418)	92,686	53,616
433 SUPPLIES & MATERIALS INDIV INSTR	2,096	1,308	1,560	3,656	3,656	(2,096)	234.35%	100.00%	100.00%	2,348	1,308	2,096

DESCRIPTION			Revised Budget	Projected End Of Year	Expenses YTD	Budget Remaining	June 30, 2023	June 30, 2022	June 30, 2021	Current YTD vs. Prior YTD	June 30, 2022	June 30, 2021
	June 30, 2021	June 30, 2022					% of Budget Expended	% of Actuals Expended	% of Actuals Expended			
455 NONINSTRUCTIONAL TECH SUPPLIES	0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
456 INSTRUCTIONAL TECH SUPPLIES	9,557	0	0	0	0	0	0.00%	0.00%	100.00%	0	0	9,557
460 TEXTBOOKS	45,146	108,096	36,708	34,517	34,517	2,191	94.03%	100.00%	100.00%	(73,579)	108,096	45,146
461 STANDARDIZED TESTS	5,664	1,364	4,597	346	346	4,251	7.53%	100.00%	100.00%	(1,018)	1,364	5,664
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
TOTAL SUPPLIES	397,116	553,933	441,551	610,401	610,401	(168,850)	138.24%	100.00%	100.00%	56,468	553,933	397,116
SUPPLIES & EQUIPMENT												
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	325,408	325,408	(28,422)	109.57%	100.00%	100.00%	11,402	314,005	115,283
535 CAPITAL LEASES	0	6,878	0	0	0	0	0.00%	100.00%	0.00%	(6,878)	6,878	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	31,725	31,725	13,125	70.74%	100.00%	100.00%	(18,362)	50,087	42,405
580 PRINCIPAL ON CAPITAL LEASE	84,029	61,048	0	20,082	20,082	(20,082)	0.00%	100.00%	100.00%	(40,966)	61,048	84,029
581 INTEREST ON CAPITAL LEASE	0	3,026	0	0	0	0	0.00%	100.00%	0.00%	(3,026)	3,026	0
589 LEASE TRANSACTIONS/INSTALL SALE	0	(6,878)	0	0	0	0	0.00%	100.00%	0.00%	6,878	(6,878)	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
TOTAL SUPPLIES & EQUIPMENT	244,444	514,208	344,836	409,331	409,331	(64,495)	118.70%	100.00%	100.00%	(104,877)	514,208	244,444
DEBT SERVICE												
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
TOTAL DEBT SERVICE	0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
OTHER EXPENDITURES												
820 DUES, MEMBERSHIP, LICENSE, FEES	18,641	28,100	19,015	18,707	18,707	308	98.38%	100.00%	100.00%	(9,393)	28,100	18,641
891 TRA & PERA SPEC SITUATION PENSIC	26,966	186	0	0	0	0	0.00%	100.00%	100.00%	(186)	186	26,966
896 TAXES & SPECIAL ASSESSMENTS	3,626	8,020	18,604	8,194	8,194	10,411	44.04%	100.00%	100.00%	174	8,020	3,626
899 MISCELLANEOUS EXPENDITURES	5,301	46,402	2,000	11,632	11,632	(9,632)	581.59%	100.00%	100.00%	(34,770)	46,402	5,301
TOTAL OTHER EXPENDITURES	54,534	82,707	39,619	38,532	38,532	1,087	97.26%	100.00%	100.00%	(44,176)	82,707	54,534
OTHER FINANCING USES												
910 PERMANENT TRANSFER/OTHER FUNI	211,319	288,278	178,305	0	0	178,305	0.00%	100.00%	100.00%	(288,278)	288,278	211,319
920 BOND REFUNDING PAYMENT	0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	0
TOTAL OTHER FINANCING USES	211,319	288,278	178,305	0	0	178,305	0.00%	100.00%	100.00%	(288,278)	288,278	211,319
GENERAL FUND TOTAL	6,604,322	7,626,989	7,113,228	7,516,478	7,516,478	(403,250)	105.67%	100.00%	100.00%	(110,512)	7,626,989	6,604,322

YTD % Received vs. PYTD % Received

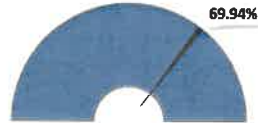
State Revenues YTD



Prior YTD State Revenues

100.00%

Federal Revenues YTD



Prior YTD Federal Revenues

100.00%

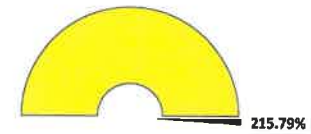
Property Taxes YTD



Prior Year to Date Property Taxes

100.00%

Other Local YTD



Prior Year to Date Local Revenues

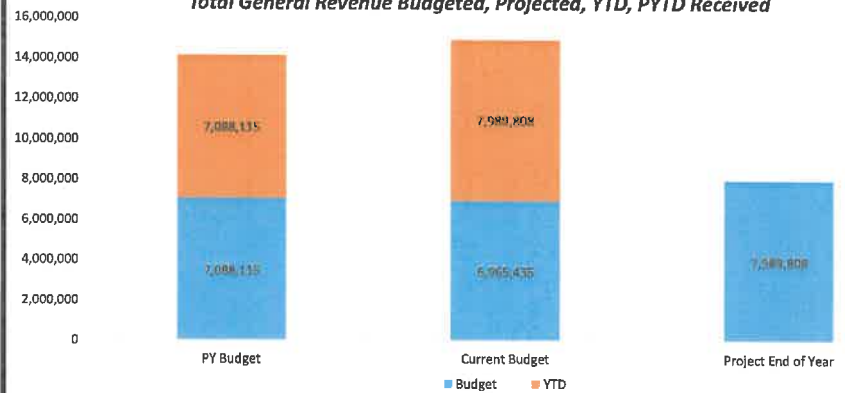
100.00%

Top 5 Revenues Received YTD by Source Code 3

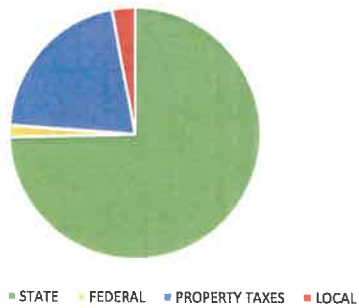
Variance from PYTD Received

	Current YTD	Variance vs. PYTD
1 Total STATE REVENUES	\$4,606,974	\$103,904
2 GENERAL EDUCATION AID	\$4,001,412	\$155,476
3 Total LOCAL REVENUES	\$3,051,210	\$1,256,846
4 PROPERTY TAX LEVY, GENERA	\$1,392,940	\$566,360
5 COUNTY APPORTIONMENT	\$1,279,857	\$809,244

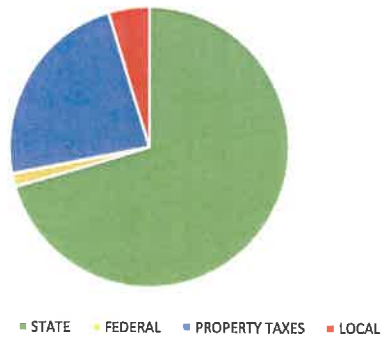
Total General Revenue Budgeted, Projected, YTD, PYTD Received



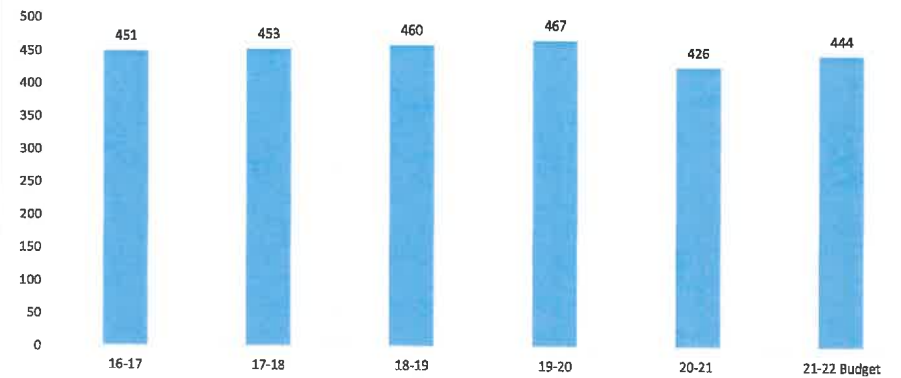
Current Year Revenue Budget



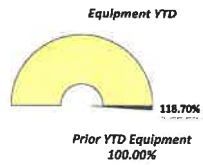
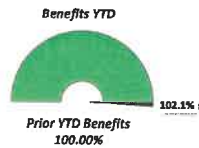
Prior Year Revenue Budget



End of Year ADM History



YTD % Expenditures vs. PYTD % Expenditures

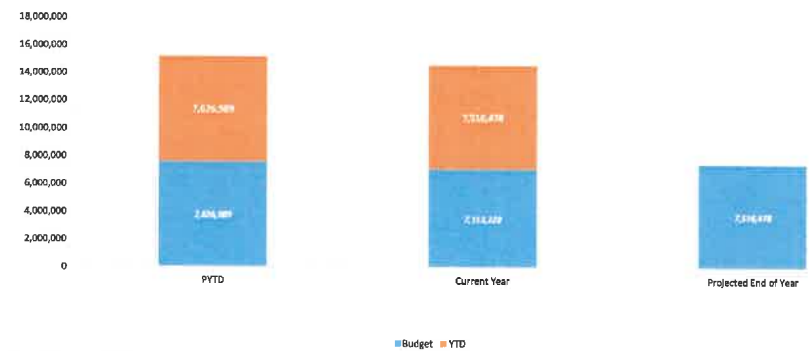


Top 10 Expenditures YTD by Object Code 3

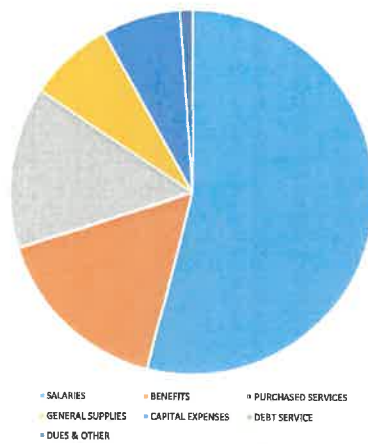
Variance from PYTD Received

	Current YTD	Variance vs. PYTD Received
1 TOTAL SALARIES AND WAGES	\$4,168,427	\$213,423
2 LICENSED CLASSROOM TEACHER	\$2,287,856	\$123,470
3 TOTAL EMPLOYEE BENEFITS	\$1,292,104	\$103,699
4 TOTAL PURCHASED SERVICES	\$997,683	-\$46,772
5 NON-INSTRUCTIONAL SUPPORT	\$921,902	\$20,433
6 TOTAL SUPPLIES	\$610,401	\$56,468
7 CONSULTING FEES/FEES FOR SERVICE	\$418,678	\$59,635
8 TOTAL SUPPLIES & EQUIPMENT	\$409,331	-\$104,877
9 SUPPLIES, NON INSTRUCTIONAL	\$389,927	\$132,292
10 ADMINISTRATION/SUPERVISION	\$334,044	\$10,832

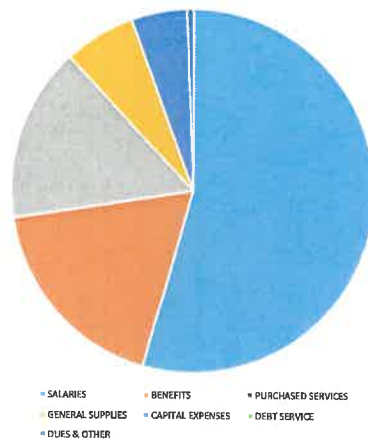
Total General Expenditures Budgeted, Projected, YTD and , PYTD Expended



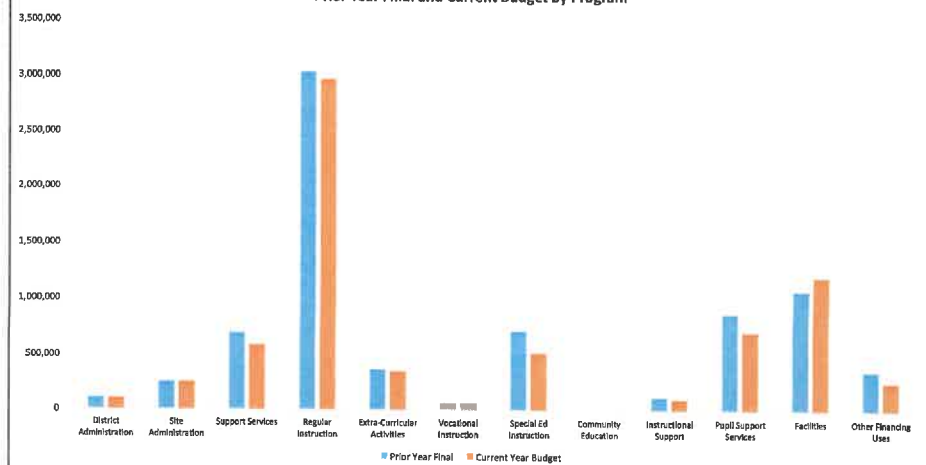
Prior Year Final



Current Year Budget



Prior Year Final and Current Budget by Program



LAKE OF THE WOODS
Budget / Fund Balance Overview (BUDGET)
Revised Budget

General Fund - 01	Beginning Fund Balance	Revenues	Expenditures	Transfers	End of Year Proj. Balance	Net Increase or Decrease
422 Unassigned Fund Balance	1,082,261 14.19%	6,450,188	6,346,863	-	1,185,586 16.67%	103,325
Restricted						
401 Student Activities	87,273	41,470	75,621	-	53,122	(34,151)
402 Scholarships	-	-	-	-	-	-
403 Staff Development	11,805	63,387	70,000	-	5,192	(6,613)
405 Deferred Maintenance	-	-	-	-	-	-
406 Health & Safety	-	-	-	-	-	-
407 Capital Projects Levy	-	-	-	-	-	-
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	95,762	194,900	-	304,610	(99,138)
426 \$25 Taconite	-	-	-	-	-	-
427 Disabled Accessibility	-	-	-	-	-	-
428 Learning and Development	6,913	95,144	138,374	-	(36,317)	(43,230)
434 Area Learning Center	-	-	-	-	-	-
435 Contracted Alternative Programs	-	-	-	-	-	-
436 State-Approved Alt. Programs	-	-	-	-	-	-
438 Gifted and Talented	-	6,003	-	-	6,003	6,003
440 Teacher Development and Evaluation	-	-	-	-	-	-
441 Basic Skills Programs	-	80,293	151,055	-	(70,762)	(70,762)
448 Achievement and Integration Revenue	-	15,219	20,000	-	(4,781)	(4,781)
449 Safe Schools Levy	78,107	17,096	3,000	-	92,203	14,096
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	95,873	112,715	-	216,909	(16,842)
472 Medical Assistance	-	5,000	700	-	4,300	4,300
475 Title VII - Impact Aid Funds	-	-	-	-	-	-
476 Payments in Lieu of Taxes	-	-	-	-	-	-
Subtotal Restricted	821,597	515,247	766,365	-	570,479	(251,118)
460 Nonspendable	27,680	-	-	-	27,680	-
Committed Funds						
418 Separation/Retirement Benefits	170,000	-	-	-	170,000	-
461 Committed	-	-	-	-	-	-
Committed - "detail"	-	-	-	-	-	-
Subtotal Committed - 418 & 461 & District Defined	170,000	-	-	-	170,000	-
Assigned Funds						
462 Assigned	28,579	-	-	-	28,579	-
Assigned - "detail"	-	-	-	-	-	-
Subtotal Assigned - 462	28,579	-	-	-	28,579	-
Total General Fund	2,130,117	6,965,435	7,113,228	-	1,982,324	(147,793)
Food Service Fund - 02						
460 Nonspendable	8,467	-	-	-	8,467	-
464 Restricted	129,411	329,150	306,999	-	151,562	22,151
463 Unassigned	-	-	-	-	-	-
Total Food Service	137,878	329,150	306,999	-	160,029	22,151
Community Services - 04						
460 Nonspendable	-	-	-	-	-	-
464 Restricted	366	-	1,345	-	(979)	(1,345)
Restricted / Reserved						
426 \$25 Taconite	-	-	-	-	-	-
431 Community Education	(265,455)	255,141	294,737	-	(305,051)	(39,596)
432 Early Childhood	24,247	28,681	16,706	-	36,222	11,975
440 Teacher Development	-	-	-	-	-	-
444 School Readiness	(79,352)	16,811	39,293	-	(101,834)	(22,482)
447 Adult Basic Education	-	-	-	-	-	-
452 Funded OPEB Liabilities	-	-	-	-	-	-
Restricted/Reserved - Subtotal	(320,560)	300,633	350,736	-	(370,663)	(50,103)
463 Unassigned	-	-	-	-	-	-

LAKE OF THE WOODS
Budget / Fund Balance Overview (BUDGET)
Revised Budget

Total Community Education	(320,194)	300,633	352,081	-	(371,642)	(51,448)
Construction - 06						
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	-	-	-	-	-	-
Total Construction Fund	-	-	-	-	-	-
Debt Service - 07						
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	1,194,027	1,109,805	-	121,735	84,222
463 Unassigned	-	-	-	-	-	-
Total Debt Service Fund	284,526	1,194,027	1,109,805	-	368,748	84,222
Trust - 08	-	-	-	-	-	-
Custodial - 18						
Restricted/Reserved						
402 Scholarships	-	-	-	-	-	-
448 Achievement & Integration	-	-	-	-	-	-
401 Student Activities	-	-	-	-	-	-
Restricted/Reserved - Subtotal	-	-	-	-	-	-
464 Restricted	-	-	-	-	-	-
Total Custodial Fund	-	-	-	-	-	-
Internal Service Fund - 20	-	-	-	-	-	-
OPEB Revocable Trust - 25	-	-	-	-	-	-
OPEB Irrevocable Trust - 45	-	-	-	-	-	-
OPEB Debt Service - 47						
460 Non Spendable	-	-	-	-	-	-
Restricted/Reserved						
425 Bond Refundings	-	-	-	-	-	-
Restricted/Reserved - Subtotal	-	-	-	-	-	-
464 Restricted	-	-	-	-	-	-
463 Unassigned	-	-	-	-	-	-
Total OPEB Debt Service Fund	-	-	-	-	-	-
Total All Funds:	2,232,327	8,789,245	8,882,113	-	2,139,459	(92,868)



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

	Beginning Fund Balance	Revenues	Expenditures	Transfers	End of Year Proj. Balance	Net Increase or Decrease
General Fund - 01						
422 Unassigned Fund Balance	1,082,261 14.19%	7,789,026	6,673,070	-	2,198,217 29.25%	1,115,956
Restricted						
401 Student Activities	87,273	140,153	101,722	-	125,705	38,432
402 Scholarships	-	-	-	-	-	-
403 Staff Development	11,805	-	130,631	-	(118,826)	(130,631)
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 Bullidng Maint Funds	-	-	-	-	-	-
424 Operating Capital	403,748	-	221,851	-	181,897	(221,851)
426 \$25 Taconite	-	-	-	-	-	-
427 Disabled Accessibility	-	-	-	-	-	-
428 Learning and Development	6,913	-	138,945	-	(132,032)	(138,945)
434 Area Learning Center	-	-	-	-	-	-
435 Contracted Alternative Programs	-	-	-	-	-	-
436 State-Approved Alt. Programs	-	-	-	-	-	-
438 Gifted and Talented	-	-	-	-	-	-
440 Teacher Development and Evaluation	-	-	-	-	-	-
441 Basic Skills Programs	-	-	181,035	-	(181,035)	(181,035)
448 Achievement and Integration Revenue	-	18,314	13,790	-	4,523	4,523
449 Safe Schools Levy	78,107	-	4,763	-	73,344	(4,763)
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	7,672	46,984	-	194,440	(39,311)
472 Medical Assistance	-	17,057	3,689	-	13,369	13,369
475 Title VII - Impact Aid Funds	-	-	-	-	-	-
476 Payments in Lieu of Taxes	-	3,061	-	-	3,061	3,061
Subtotal Restricted	821,597	200,782	843,408	-	178,971	(642,626)
460 Nonspendable	27,680	-	-	-	27,680	-
Committed Funds						
418 Separation/Retirement Benefits	170,000	-	-	-	170,000	-
461 Committed	-	-	-	-	-	-
Committed - "detail"	-	-	-	-	-	-
Subtotal Committed - 418 & 461 & District Defined	170,000	-	-	-	170,000	-
Assigned Funds						
462 Assigned	28,579	-	-	-	28,579	-
Assigned - "detail"	-	-	-	-	-	-
Subtotal Assigned - 462	28,579	-	-	-	28,579	-
Total General Fund	2,130,117	7,989,808	7,516,478	-	2,603,447	473,330
Food Service Fund - 02						
460 Nonspendable	8,467	-	-	-	8,467	-
464 Restricted	129,411	334,071	339,527	-	123,955	(5,456)
463 Unassigned	-	-	-	-	-	-
Total Food Service	137,878	334,071	339,527	-	132,422	(5,456)
Community Services - 04						
460 Nonspendable	-	-	-	-	-	-
464 Restricted	366	-	192	-	174	(192)
Restricted / Reserved						
426 \$25 Taconite	-	-	-	-	-	-
431 Community Education	(265,455)	58,399	345,274	-	(552,330)	(286,875)
432 Early Childhood	24,247	50,484	25,983	-	48,748	24,501
440 Teacher Development	-	-	-	-	-	-
444 School Readiness	(79,352)	18,240	93,379	-	(154,492)	(75,140)
447 Adult Basic Education	-	-	-	-	-	-
452 Funded OPEB Liabilities	-	-	-	-	-	-
Restricted/Reserved - Subtotal	(320,560)	127,123	464,637	-	(658,074)	(337,514)
463 Unassigned	-	-	-	-	-	-

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

Total Community Education	(320,194)	127,123	464,828	-	(657,900)	(337,706)
Construction - 06						
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	-	-	-	-	-	-
Total Construction Fund	-	-	-	-	-	-
Debt Service - 07						
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	135,353	997,955	-	(825,089)	(862,602)
463 Unassigned	-	-	-	-	-	-
Total Debt Service Fund	284,526	135,353	997,955	-	(578,076)	(862,602)
Trust - 08	-	-	-	-	-	-
Custodial - 18						
Restricted/Reserved						
402 Scholarships	-	-	-	-	-	-
448 Achievement & Integration	-	-	-	-	-	-
401 Student Activities	-	-	-	-	-	-
Restricted/Reserved - Subtotal	-	-	-	-	-	-
464 Restricted	-	-	-	-	-	-
Total Custodial Fund	-	-	-	-	-	-
Internal Service Fund - 20	-	-	-	-	-	-
OPEB Revocable Trust - 25	-	-	-	-	-	-
OPEB Irrevocable Trust - 45	-	-	-	-	-	-
OPEB Debt Service - 47						
460 Non Spendable	-	-	-	-	-	-
Restricted/Reserved						
425 Bond Refundings	-	-	-	-	-	-
Restricted/Reserved - Subtotal	-	-	-	-	-	-
464 Restricted	-	-	-	-	-	-
463 Unassigned	-	-	-	-	-	-
Total OPEB Debt Service Fund	-	-	-	-	-	-
Total All Funds:	2,232,327	8,586,354	9,318,788	-	1,499,893	(732,434)



Lake of the Woods School District

Finance Committee Meeting

July 24, 2023

Monthly Budget Report

Revenue:

- YTD revenues are as follows:
 - State revenue is at 92% received.
 - Local Revenues are \$55,628 received.
 - Federal revenues are 70% received for the year. \$220,000 left to draw.
 - Community Ed has received 42% of budget revenues for the year. Final Transfer will be completed this month.
- 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 110% expended. \$396,946 overbudget
 - Employee Benefits are 102% expended, \$26,536 over budget
 - Purchased Services are 93% expended for the year \$74,185 remaining
 - Supplies are 138% expended for the year \$154,852 \$168,850 over budget
 - Equipment is 119% expended, \$64,495 over budget
 - All expenditures combined are \$436,675 over budget

Student Activity

- Student Activity Balance Report and Student Activity Transaction Report is attached.

Business Office Update

- Audit is scheduled for Wednesday, August 9th through Friday, August 11th

**Lake of the Woods School District
Cash Report as of June 30, 2023**

Border Bank Simple Business Checking Account			
Beginning Checking Account Balance			\$466,338.14
Receipts		\$6,299.31	
Wire Trans (in)		\$1,100,000.00	
Total Receipts		\$1,106,299.31	
Disbursements	\$	702,442.19	
Ending Checking Account Balance			\$870,195.26
Border Bank Premier Business Investment Savings Account			
Beginning Checking Account Balance			\$650,477.06
Receipts		\$1,061,838.51	
Interest Earned		\$1,878.62	
Wire Trans (out)		\$1,100,000.00	
Wire Trans (in)		\$0.00	
Disbursements		\$0.00	
Ending Savings Account Balance			\$614,194.19
MSDLAF Liquid Asset Fund			
Beginning Balance			\$128,456.82
Receipts	\$	75,949.34	
Interest Earned	\$	709.66	
Transfer (in)	\$	-	
Transfer (out)	\$	-	
Ending Balance			\$205,115.82
Average Monthly Balance was \$172,885.32 at 4.99%			
MSDLAF MAX Fund			
Beginning Balance			\$223,666.65
Receipts	\$	317,394.68	
Interest Earned	\$	1,363.18	
Transfer (in)			
Transfer (out)	\$	-	
Ending Balance			\$542,424.51
Average Monthly Balance was \$325,605.50 at 5.09%			
MN Trust			
Receipts	\$	-	
Interest Earned	\$	788.89	
Transfer Out	\$	-	
Ending Balance			\$192,531.35
Average Monthly Interest Rate 5.006%			
TOTAL CASH AND INVESTMENTS			\$2,424,461.13



MNTrust Monthly Statement

Lake of the Woods ISD 390

Please Note:

THE FUND WILL BE CLOSED JULY 4TH IN OBSERVANCE OF THE
INDEPENDENCE DAY HOLIDAY

Activity Summary (30967-101) Operating

6/1/2023 - 6/30/2023

Investment Pool Summary

	IS
Beginning Balance	\$191,742.46
Dividends	\$788.89
Purchases	\$0.00
Redemptions	\$0.00
Ending Balance	\$192,531.35
Average Monthly Rate	5.006%
Share Price	\$1.000
Total	\$192,531.35
Total Fixed Income	\$0.00
Account Total	\$192,531.35

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 6/1/2023 - 6/30/2023

Transaction	Trade Date	Settle Date	Description	Redemption	Purchase	Share Price	Shares this Transaction
10617478	06/30/2023	06/30/2023	Dividend Reinvest	\$0.00	\$788.89	\$1.000	788.890
				\$0.00	\$788.89		788.890

Beginning Balance: \$191,742.46 | Ending Balance: \$192,531.35



MNTrust Monthly Statement

Lake of the Woods ISD 390

Current Portfolio

6/30/2023

Type	Code	Holding Id	Trade Date	Settle Date	Maturity Date	Description	Cost	Rate	NAV	Face/Par	Market Value
IS				06/30/2023		IS Account Balance	\$192,531.35	5.006%	\$1.000	\$192,531.35	\$192,531.35
							\$192,531.35			\$192,531.35	\$192,531.35

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%	\$192,531.35	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://investmtrust.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; 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. 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
June 30, 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 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

Customer Service 1-888-4-MSDLAF



Account Statement

For the Month Ending June 30, 2023

Important Disclosures

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.

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

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 **June 30, 2023**

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

MSDLAF+ Liquid Class

Opening Market Value	128,456.82
Purchases	76,659.00
Redemptions	0.00
Unsettled Trades	0.00
Change in Value	0.00

Closing Market Value **\$205,115.82**

Cash Dividends and Income 709.66

MSDLAF+ MAX Class

Opening Market Value	223,666.65
Purchases	318,757.86
Redemptions	0.00
Unsettled Trades	0.00
Change in Value	0.00

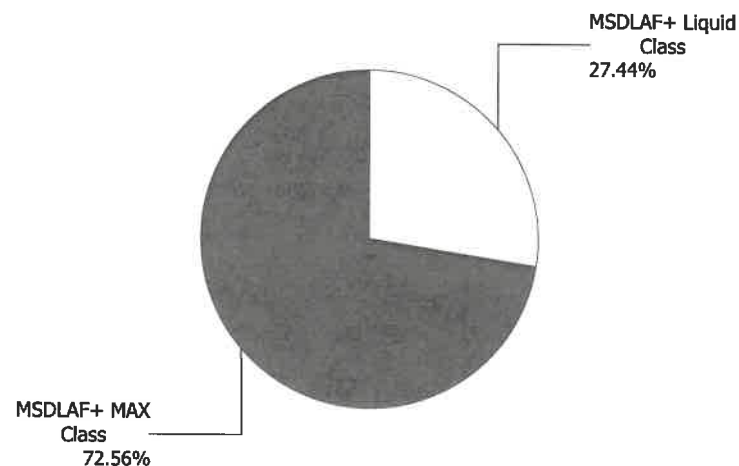
Closing Market Value **\$542,424.51**

Cash Dividends and Income 1,363.18

Asset Summary

	June 30, 2023	May 31, 2023
MSDLAF+ Liquid Class	205,115.82	128,456.82
MSDLAF+ MAX Class	542,424.51	223,666.65
Total	\$747,540.33	\$352,123.47

Asset Allocation





Account Statement

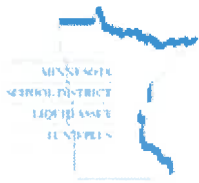
For the Month Ending **June 30, 2023**

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
MSDLAF+ Liquid Class					
Opening Balance					128,456.82
06/08/23	06/08/23	MN-MMB Agency Support	1.00	1,607.13	130,063.95
06/12/23	06/12/23	MN-MMB Agency Support	1.00	2,500.00	132,563.95
06/13/23	06/13/23	MN-MMB Agency Support	1.00	49,102.95	181,666.90
06/15/23	06/15/23	MN-MMB Agency Support	1.00	22,739.26	204,406.16
06/30/23	07/03/23	Accrual Income Div Reinvestment - Distributions	1.00	709.66	205,115.82
Closing Balance					205,115.82

	Month of June	Fiscal YTD July-June		
Opening Balance	128,456.82	271,825.16	Closing Balance	205,115.82
Purchases	76,659.00	912,290.66	Average Monthly Balance	172,885.32
Redemptions (Excl. Checks)	0.00	(979,000.00)	Monthly Distribution Yield	4.99%
Check Disbursements	0.00	0.00		
Closing Balance	205,115.82	205,115.82		
Cash Dividends and Income	709.66	3,612.49		

MSDLAF+ MAX Class					
Opening Balance					223,666.65
06/20/23	06/20/23	MN-MMB Agency Support	1.00	273,940.76	497,607.41
06/30/23	06/30/23	MN-MMB Agency Support	1.00	43,453.92	541,061.33



Account Statement

For the Month Ending **June 30, 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
MSDLAF+ MAX Class					
06/30/23	07/03/23	Accrual Income Div Reinvestment - Distributions	1.00	1,363.18	542,424.51
Closing Balance					542,424.51

	Month of June	Fiscal YTD July-June		
Opening Balance	223,666.65	727,102.33	Closing Balance	542,424.51
Purchases	318,757.86	4,865,322.18	Average Monthly Balance	325,605.50
Redemptions (Excl. Checks)	0.00	(5,050,000.00)	Monthly Distribution Yield	5.09%
Check Disbursements	0.00	0.00		
Closing Balance	542,424.51	542,424.51		
Cash Dividends and Income	1,363.18	22,087.74		

Lake of the Woods Public Schools #390

Reconciliation Worksheet Report

06/30/2023

Audit No	Statement Date	Co	Bank Code	Bank Name/Description
1206	06/30/2023	0390	BOR	Border States Bank General Checking

Worksheet has been Finalized

Statement Amount 2,424,461.13

Deposits in Transit 0.00

Outstanding Payments

Checks 38,347.94

Wires 144,081.67

SHR - Payments 3,213.79

SHR - Third Party 0.00

Cash 0.00

ACH 0.00

Adjustment Amount 0.00

Amount Per Bank 2,238,817.73

GL Account Balance 2,238,817.73

Difference 0.00

Co L Fd Org Pro Fin O/S Crs
0390 B 01 101 000Ty
F**Adjustments**

00/00/0000

Lake of the Woods Public Schools #390

Student Activity Guideline

Period Ending June 30, 2023

Sequence: Group-Sub, Crs

										B23			% YTD			Remaining
L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	Description	Annual Budget	Period 202312	Year To Date	% YTD	Encumbrances	+ Enc	Balance
									00 ASSETS							
B	21	101	000				100	00	Student Activity Cash	0.00	(6,525.91)	64,586.81	0%	0.00	0%	(64,586.81)
									00 ASSETS	0.00	(6,525.91)	64,586.81	0%	0.00	0%	(64,586.81)
									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)	(1,096.42)	(7,050.58)	141%	0.00	141%	2,050.58
									712 High School Yearbook	1,800.00	(1,096.42)	(9,411.31)	(523%)	0.00	(523%)	11,211.31
									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)	(3.00)	(1,000.22)	111%	0.00	111%	100.22
									713 Student Council	1,100.00	(3.00)	(1,901.05)	(173%)	0.00	(173%)	3,001.05
									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	477.38	655.57	28%	0.00	28%	1,661.43
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	477.38	(2,128.82)	(92%)	0.00	(92%)	4,445.82

Lake of the Woods Public Schools #390

Student Activity Guideline

Period Ending June 30, 2023

Sequence: Group-Sub, Crs

										B23			% YTD			Remaining
L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	Description	Annual Budget	Period 202312	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	0.00	640.64	160%	0.00	160%	(240.64)
R	21	005	298	301	099	715	401	715	Elementary Yearbook	(1,500.00)	(100.00)	(780.00)	52%	0.00	52%	(720.00)
715 Elementary Yearbook										(1,100.00)	(100.00)	(2,788.20)	253%	0.00	253%	1,688.20
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	104.44	9,688.56	323%	752.98	348%	(7,441.54)
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	104.44	(7,432.95)	(1487%)	752.98	(1336%)	7,179.97
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	6,957.53	20,912.39	162%	0.00	162%	(7,983.39)
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	6,957.53	6,369.65	49%	0.00	49%	6,559.35
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)	0.00	(8,455.00)	872%	0.00	872%	7,485.00

Lake of the Woods Public Schools #390

Student Activity Guideline

Period Ending June 30, 2023

Sequence: Group-Sub, Crs

										B23			% YTD			Remaining
L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	Description	Annual Budget	Period 202312	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	0.00	12,379.05	124%	0.00	124%	(2,379.05)
724 Class of 2024										9,030.00	0.00	(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	0.00	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)	0.00	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	185.98	928.60	133%	0.00	133%	(228.60)
R	21	005	298	301	099	731	401	731	High School PBIS	(750.00)	0.00	(2,467.99)	329%	0.00	329%	1,717.99
731 HS PBIS										(50.00)	185.98	(1,735.68)	3471%	0.00	3471%	1,685.68
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 June 30, 2023

Sequence: Group-Sub, Crs

										B23						% YTD	Remaining
L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	Description	Annual Budget	Period 202312	Year To Date	% YTD	Encumbrances	+ Enc		Balance
							732		Backpack Program								
E	21	005	298	301	401	732	401	732	Backpack Program	500.00	0.00	1,837.55	368%	28.89	373%		(1,366.44)
							732		Backpack Program	(700.00)	0.00	(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	0.00	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)	0.00	(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

21dent Activity Fund

0390 B 21 101 000 Student Activity Cash								St Bal:	\$71,112.72	Activity:	(\$6,525.91)	Enc:	\$0.00	End Bal:	\$64,586.81
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:	\$178.19	Activity:	\$477.38	Enc:	\$0.00	End Bal:	\$655.57
Type	Code	Period	Date	St	Vendor / Cust / Desc			Detail Description	PO#	Inv Ref	PmtDt/DepCtl	Pmt Tp	Check#	Amount	
VOU	72367	202312	06/30/23		1	4831 BMO Financial Group		Special Ed Fundraising		6/7/23ST	06/30/23	WX	0	477.38	
Total Voucher Activity:														\$477.38	
0390 E 21 005 298 301 401 716 Elementary Fundraising								St Bal:	\$9,584.12	Activity:	\$104.44	Enc:	\$0.00	End Bal:	\$9,688.56
Type	Code	Period	Date	St	Vendor / Cust / Desc			Detail Description	PO#	Inv Ref	PmtDt/DepCtl	Pmt Tp	Check#	Amount	
VOU	72367	202312	06/30/23		1	4831 BMO Financial Group		Elementary Fundraising		6/7/23ST	06/30/23	WX	0	104.44	
Total Voucher Activity:														\$104.44	
0390 E 21 005 298 301 401 723 Class of 2023								St Bal:	\$13,954.86	Activity:	\$6,957.53	Enc:	\$0.00	End Bal:	\$20,912.39
Type	Code	Period	Date	St	Vendor / Cust / Desc			Detail Description	PO#	Inv Ref	PmtDt/DepCtl	Pmt Tp	Check#	Amount	
VOU	72193	202312	06/15/23		1	2315 Lake of the Woods Foods		Class of 2023		06/15/2023	06/15/23	CH	9475528	7.98	
VOU	72367	202312	06/30/23		1	4831 BMO Financial Group		Class of 2023		6/7/23ST	06/30/23	WX	0	6,949.55	
Total Voucher Activity:														\$6,957.53	
0390 E 21 005 298 301 401 731 High School PBIS								St Bal:	\$742.62	Activity:	\$185.98	Enc:	\$0.00	End Bal:	\$928.60
Type	Code	Period	Date	St	Vendor / Cust / Desc			Detail Description	PO#	Inv Ref	PmtDt/DepCtl	Pmt Tp	Check#	Amount	
VOU	72367	202312	06/30/23		1	4831 BMO Financial Group		High School PBIS		6/7/23ST	06/30/23	WX	0	185.98	
Total Voucher Activity:														\$185.98	
0390 R 21 005 298 301 099 712 High School Yearbook								St Bal:	(\$5,954.16)	Activity:	(\$1,096.42)	Enc:	\$0.00	End Bal:	(\$7,050.58)
Type	Code	Period	Date	St	Vendor / Cust / Desc			Detail Description	PO#	Inv Ref	PmtDt/DepCtl	Pmt Tp	Check#	Amount	
RCT	26021	202312	06/06/23		1	1057 Student Activity		High School Yearbook			6219	CH	053497	(1,096.42)	
Total Receipt Activity:														(\$1,096.42)	

Lake of the Woods Public Schools #390
Student Activity Transaction Report
202312 through 202312

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

21dent Activity Fund

0390	R	21	005	298	301	099	713	Student Council	
Type	Code	Period	Date	St	Vendor / Cust / Desc				
RCT	26011	202312	06/06/23		1	1057	Student Activity		

St Bal:	(\$997.22)	Activity:	(\$3.00)	Enc:	\$0.00	End Bal:	(\$1,000.22)
Detail Description	PO#	Inv Ref	PmtDt/DepCtl	Pmt Tp	Check#	Amount	
Student Council			6219	CH	053494	(3.00)	
Total Receipt Activity:						(\$3.00)	

0390	R	21	005	298	301	099	715	Elementary Yearbook	
Type	Code	Period	Date	St	Vendor / Cust / Desc				
RCT	26033	202312	06/30/23		1	1057	Student Activity		

St Bal:	(\$680.00)	Activity:	(\$100.00)	Enc:	\$0.00	End Bal:	(\$780.00)
Detail Description	PO#	Inv Ref	PmtDt/DepCtl	Pmt Tp	Check#	Amount	
Elementary Yearbook			6220	CH	053517	(100.00)	
Total Receipt Activity:						(\$100.00)	

21dent Activity Fund

	\$87,941.13	(\$0.00)	\$0.00	\$87,941.13
Report Total Balance:	\$87,941.13	(\$0.00)	\$0.00	\$87,941.13

Lake of the Woods Public Schools #390
UFARS Exp/Rev Summary
Period Ending June 30, 2023

Sequence: L, Fd

	District	B23					% YTD	Remaining
	Account Description	Annual Budget	Period 202312	Year To Date	% YTD	Encumbrances	+ Enc	Balance
01	General	7,113,228.00	1,107,238.82	7,559,741.29	106%	259,705.34	110%	(706,218.63)
02	Food Service	306,999.00	19,159.42	339,527.44	111%	0.00	111%	(32,528.44)
04	Community Service	352,081.00	53,285.53	464,828.27	132%	3,137.10	133%	(115,884.37)
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	1,179,683.77	9,362,052.00	105%	262,842.44	108%	(742,781.44)
01	General	(6,965,435.00)	(1,403,259.66)	(8,004,333.90)	115%	0.00	115%	1,038,898.90
02	Food Service	(329,150.00)	(29,931.60)	(334,071.27)	101%	0.00	101%	4,921.27
04	Community Service	(300,633.00)	(32,953.99)	(127,212.54)	42%	0.00	42%	(173,420.46)
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)	(1,466,145.25)	(8,600,970.30)	98%	0.00	98%	(188,274.70)
	Report Totals:	92,868.00	(286,461.48)	761,081.70	820%	262,842.44	1103%	(931,056.14)



Lake of the Woods School School Board Meeting Agenda Information

School Board Agenda

Date:

July 24, 2023

Agenda Item Number:

7cii

Agenda Item:

Appointments

Requested Action: Approval of appointment

Background Information:

1. Kelsey Armstrong - Paraprofessional > Kelsey will be returning as a paraprofessional after several years of running a daycare. She will be filling the position vacated by Kali Neu and will be placed on step 5 on lane B4 - \$17.47/hour.
2. Steve Kramer - Bus Driver > Steve comes with 15 years of experience driving a bus for Indus. We are still in the process of putting routes together, but our plan is to keep a bus at Birchdale for our Indus/Clementson Route. Steve will be placed on step 16 on lane B5SD - \$15.13/hour
3. Karen Turban - Assistant Cook > Karen has been a cook for the Indus for the last 7 years. She will be placed on step 8 on lane A2 - \$16.15/hour
4. Amanda Rairdon - Elementary Special Education Teacher > Amand has been a regular substitute at Lake of the Woods for several years. Last year she was our floating-substitute. During that time she was in many different classrooms, including special education classrooms. Amanda has an elementary teaching license and will be getting an out-of-field license that will enable her to teach in a special education classroom. She will also be participating in a "New SPED Teacher" cohort grouped through BRIC. Amanda will be placed on step 2 lane BA - \$38,932 yearly salary.
5. Kris Berthiaume - Paraprofessional > Kris has been working as a substitute paraprofessional and secretary at Lake of the woods since 2013. This hire will help fill a gap within our support staff. We often have no subs and have to resort to shifting staff to cover high priority needs and canceling other services (i.e. canceling Media Center time for classes so that person can cover a sped student), or having to rely on Sped Teachers to adjust their schedules to cover for a paraprofessional. Kris will be placed on step 5 on lane B4 - \$17.47/hour.
 - a. Salary costs for additional paraprofessional position is approximately \$22,000 (not including benefits). This position will be partially covered by additional cross-subsidy funding. The budget will be adjusted to reflect this additional expenditure.

Attachments:

Fiscal Impact:

- Increased costs associated with additional bus driver hire is yet to be determined based on if we have to add a new route.



Lake of the Woods School School Board Meeting Agenda Information

School Board Agenda

Date:

July 24, 2023

Agenda Item Number:

7cii.6

Agenda Item:

Appointments

Requested Action: Approval of appointment

Background Information:

John Batko has been a long-time bus driver, Mechanic Assistant/Custodian at Lake of the Woods School. He has experience in development of bus routes, pre-trip inspections, and training in new bus and Type III drivers. Based on his experience and the needs of the district, the Transportation Coordinator position will fill many of the duties vacated by both Brad Abbey and Tony Brouse. The transportation Coordinator will be responsible for directing the daily busing operations to ensure a safe efficient pupil and staff transportation.

This is a 75% - 210 day/8 hour per day (1680 hours) position. Total salary is \$50,064.00

Attachments:

1. Transportation Coordinator Job Description

Fiscal Impact:

- This position is budget neutral when you factor in the \$38,225 salary of current Transportation Supervisor and approximately have of the \$38,000 of the current Mechanic Assistant's salary.

JOB DESCRIPTION

Transportation Coordinator

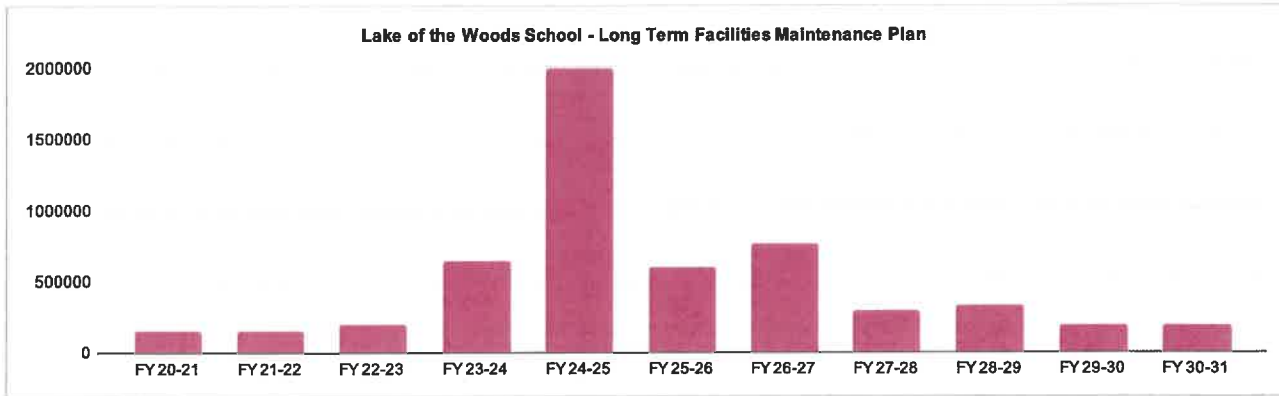
- Supervise and evaluates staff as to their job performance
- Assign and adjust the working load of staff to meet District needs
- Recommend to the Superintendent staff additions and/or deletions as necessary.
- Make recommendations on the transfer, promotion, discipline and dismissal of transportation personnel
- Approve time sheets/absence forms on a monthly basis

Operations/Maintenance:

- Conform with Federal and Minnesota State laws and regulations regarding school transportation
- Maintain safety standards in conformance with State and insurance regulations and develops a program of preventive safety
- When necessary, take an active role in solving discipline problems occurring on school busses
- Act as liaison with parents for complaints and special requests
- Cooperate with school principals, Activities Director, and others for planning special school trips
- Develop, schedules, and administers a transportation program to meet all the requirements of the daily instructional program and co-curricular activities
- Prepare bus routes in the District
- Monitors needed maintenance/repairs of all buses, Type III vehicles and extra-curricular trip buses and communicates/documents maintenance needs with Mechanic
- Cleans and fuels all regular route buses, type III vehicles and extra-curricular buses as needed
- Maintains a clean and orderly shop facility in compliance with all OSHA and Safety requirements
- Plans and organizes daily work according to demands and priorities
- Assists the Bus Mechanic and Mechanic's Assistant in pre trip inspections as needed
- Regular route driver (as needed)
- Aid Superintendent and Business Manager in the preparation of the transportation budget
- Knowledgeable about all district policy
- Must maintain a valid Minn. Driver's license with the following minimum requirements: Class B CDL with school bus, passenger, air brake endorsement, a current DOT physical and have passed a Minn. BCA background check.
- Complete all other duties as assigned by the Superintendent.

This job description is not intended to be all-inclusive, and the employee will also perform other reasonably related business duties as assigned by immediate supervisor and other management as required. This organization reserves the right to revise or change job duties and responsibilities as the need arises. This job description does not constitute a written or implied contract of employment.

updated 07/24/2024



	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31
347 Physical Hazards	\$14,100	\$14,100	\$14,100	\$14,100	\$14,100	\$14,100	\$14,100	\$14,100	\$14,100	\$14,100	\$14,100
349 Hazardous Materials	\$3,125	\$3,125	\$3,125	\$3,125	\$3,125	\$3,125	\$3,125	\$3,125	\$3,125	\$3,125	\$3,125
352 Env Health & Safety Mgmt	\$20,800	\$20,800	\$20,800	\$20,800	\$20,800	\$20,800	\$20,800	\$20,800	\$20,800	\$20,800	\$20,800
358 Asbestos	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
363 Fire Safety	\$7,360	\$7,360	\$7,360	\$11,360	\$7,360	\$7,360	\$7,360	\$7,360	\$7,360	\$7,360	\$7,360
366 Indoor Air Quality	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000
367 Accessibility	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
368 Building Envelope	\$5,000	\$5,000	\$5,000	\$255,000	\$305,000	\$305,000	\$475,000	\$5,000	\$5,000	\$5,000	\$5,000
369 Building Equipment	\$11,350	\$11,350	\$17,200	\$67,200	\$17,200	\$17,200	\$17,200	\$17,200	\$17,200	\$17,200	\$17,200
370 Electrical	\$8,000	\$11,000	\$12,000	\$37,000	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000
379 Interior Surfaces	\$25,000	\$20,000	\$32,000	\$50,242	\$74,400	\$132,000	\$132,000	\$132,000	\$132,000	\$32,000	\$32,000
380 Mechanical Systems	\$18,201	\$18,201	\$26,201	\$22,101	\$22,101	\$22,101	\$22,101	\$22,101	\$22,101	\$22,101	\$22,101
381 Plumbing	\$1,800	\$1,800	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500
382 Professional Services	\$0	\$0	\$0	\$0	\$29,000	\$0	\$0	\$0	\$0	\$0	\$0
383 Roof Systems	\$0	\$0	\$0	\$0	\$509,500	\$0	\$0	\$0	\$0	\$0	\$0
384 Site Projects	\$31,100	\$32,700	\$55,200	\$152,400	\$970,900	\$50,400	\$48,400	\$50,400	\$88,400	\$48,400	\$48,400
Yearly Totals	\$147,836	\$147,436	\$197,486	\$637,828	\$1,989,986	\$588,586	\$756,586	\$288,586	\$326,586	\$186,586	\$186,586
11 Year Total	\$5,454,088										

Annual Regulatory Compliance Projects \$ 51,385

Total 23-24 LTFM Budget	\$ 104,000
FY 23-24 Debt Service	\$ 42,590
(Remaining LTFM Budget)	\$ 61,410

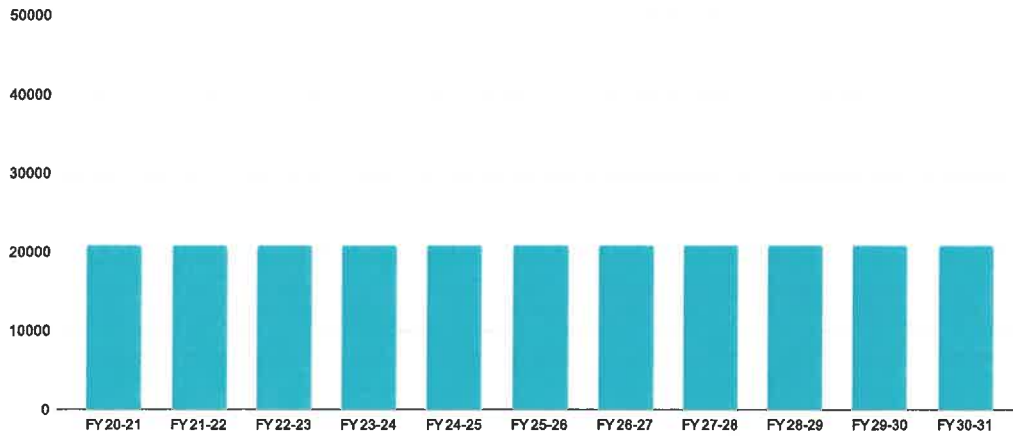
These numbers need updating for FY 23-24 data.

The bar chart displays the hazardous materials budget for Lake of the Woods School from fiscal year 20-21 to 30-31. The y-axis represents the budget amount, ranging from 0 to 8000 in increments of 2000. The x-axis lists the fiscal years. All bars are blue and have a consistent height of approximately 3100, indicating a stable budget over the ten-year period.

Fiscal Year	Budget
FY 20-21	3100
FY 21-22	3100
FY 22-23	3100
FY 23-24	3100
FY 24-25	3100
FY 25-26	3100
FY 26-27	3100
FY 27-28	3100
FY 28-29	3100
FY 29-30	3100
FY 30-31	3100

[illegible]

Lake of the Woods School - 352 Environmental Health and Safety Management Budget



	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31
UFARS 352 - Env. Mgmt	\$15,800	\$15,800	\$15,800	\$15,800	\$15,800	\$15,800	\$15,800	\$15,800	\$15,800	\$15,800	\$15,800
(Northwest Coop)											
(BLB)	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
Yearly Totals	\$20,800	\$20,800	\$20,800	\$20,800	\$20,800	\$20,800	\$20,800	\$20,800	\$20,800	\$20,800	\$20,800
11 Year Total	\$228,800										

Barb and Brian Contracts?

1

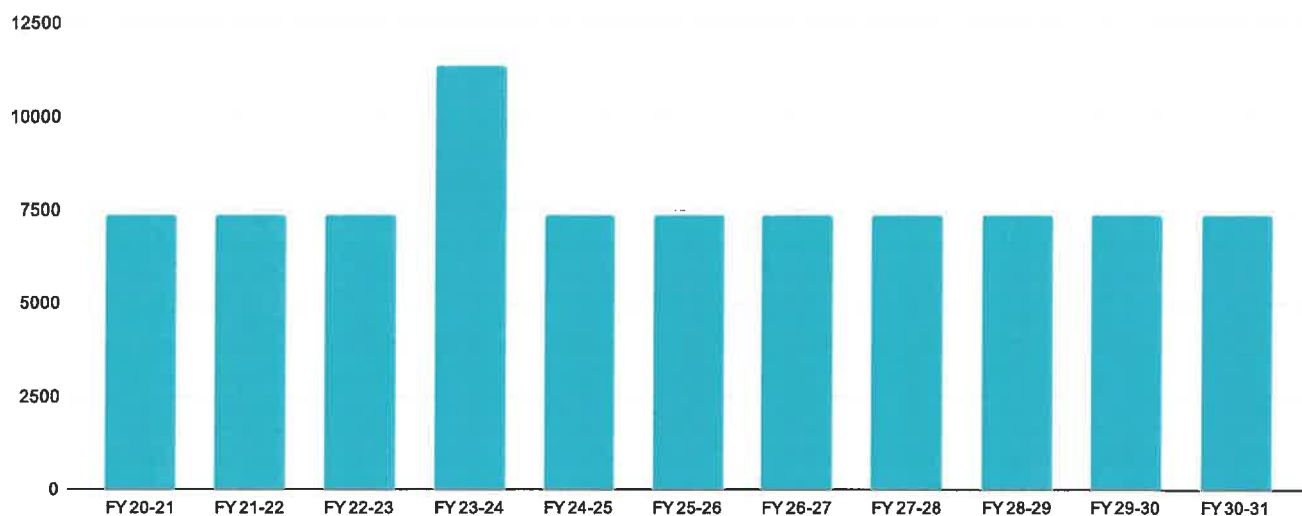
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FY20-21	FY21-22	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27	FY27-28	FY28-29	FY29-30	FY30-31
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[illegible]

Lake of the Woods School - 363 Fire Safety Budget

[illegible]

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FY 20-21

FY 21-22

FY 22-23

FY 23-24

FY 24-25

FY 25-26

FY 26-27

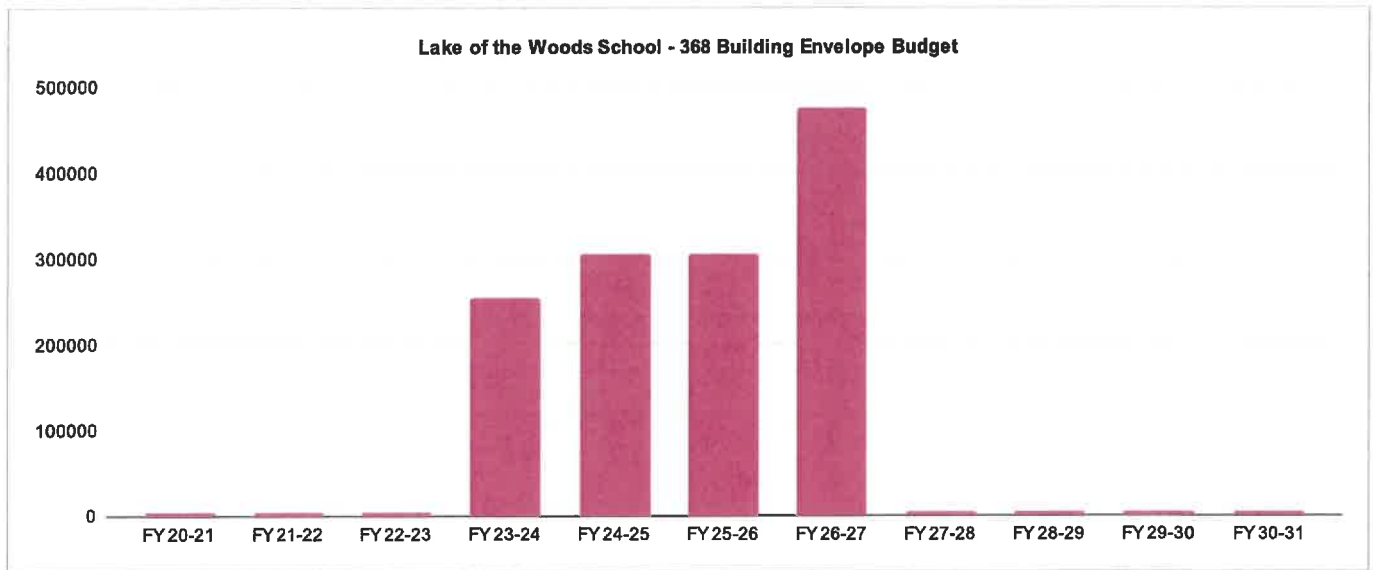
FY 27-28

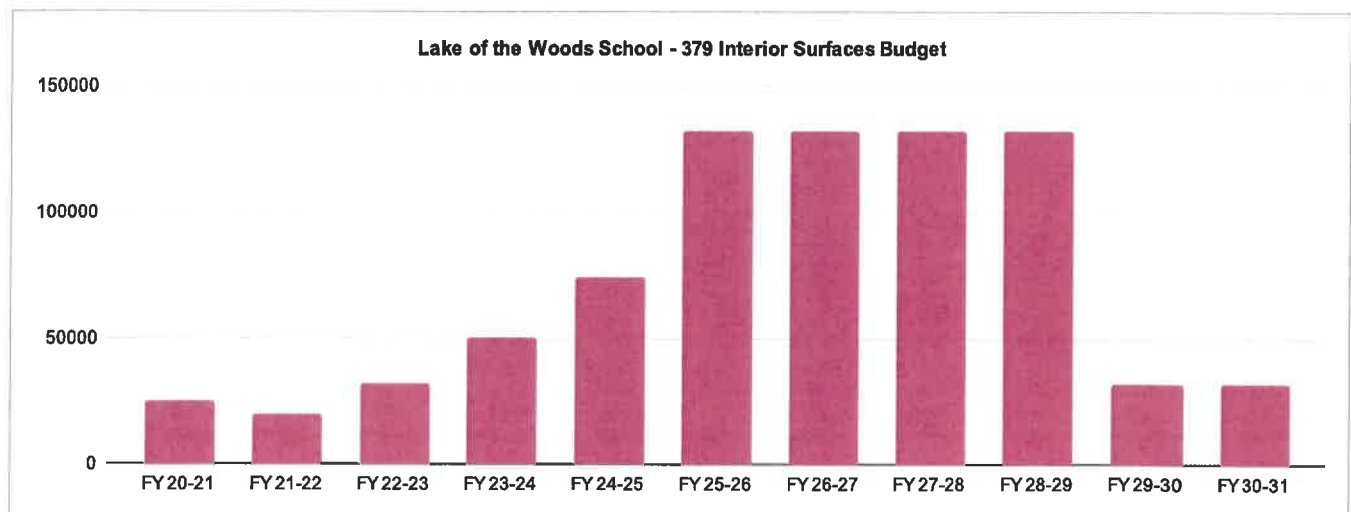
FY 28-29

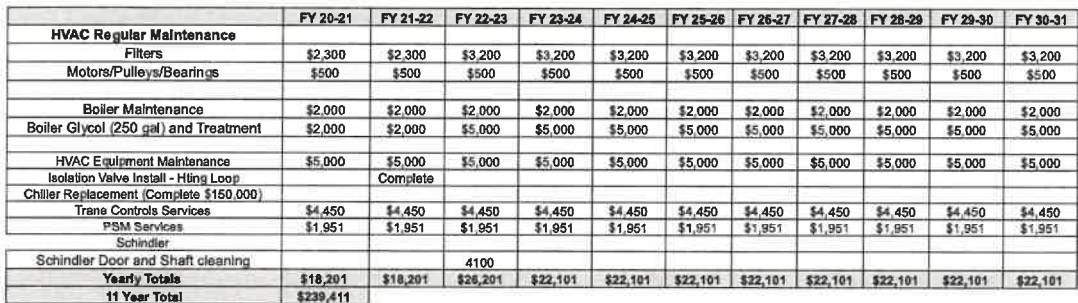
FY 29-30

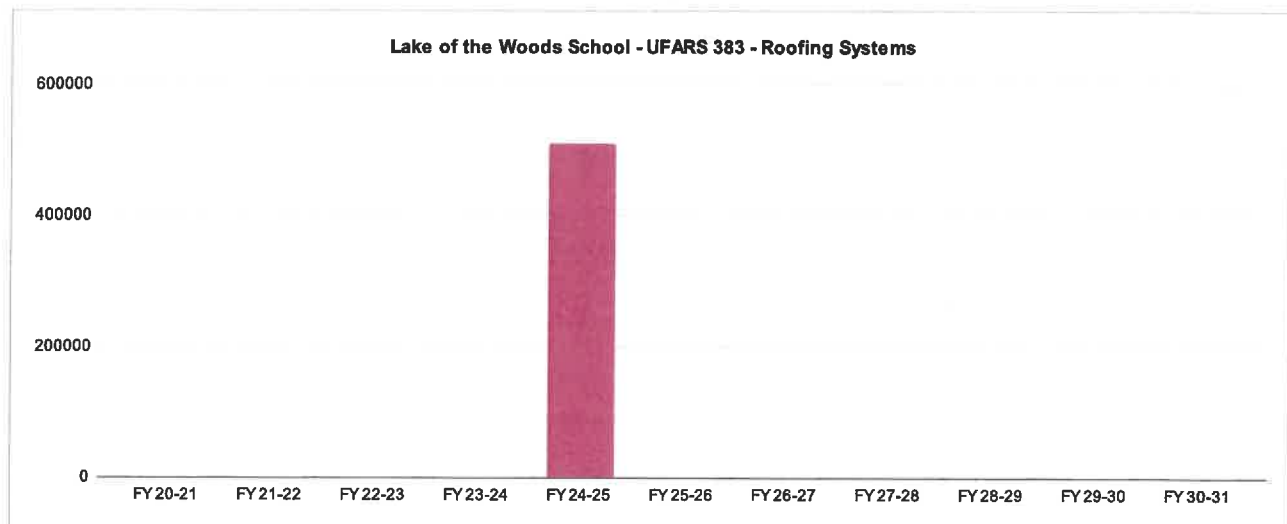
FY 30-31

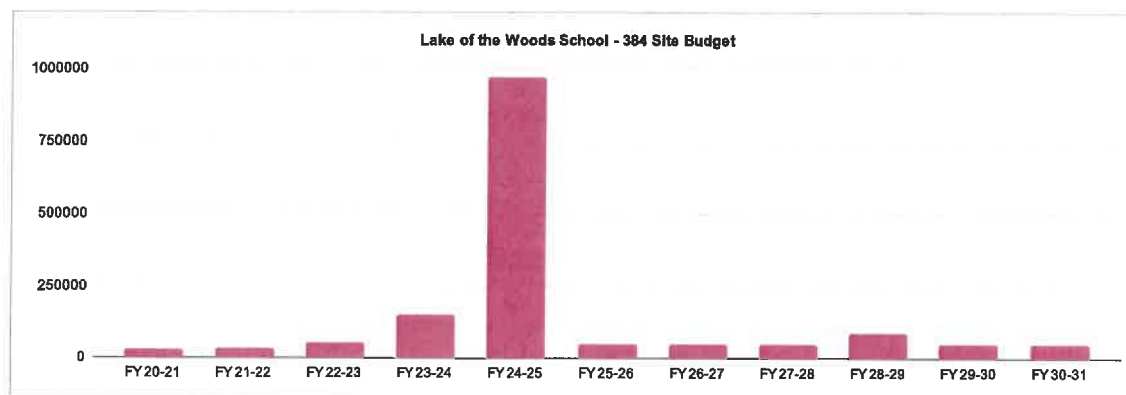
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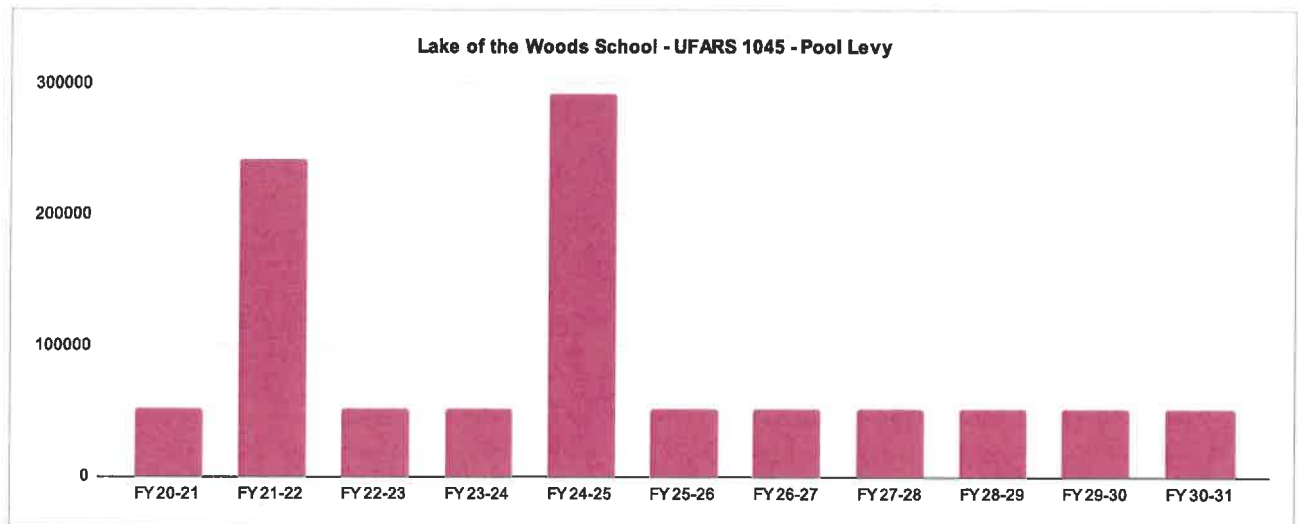
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	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31
Pool Mech Room Renovation					\$240,000						
Pool Operator Certification	\$150	\$150	\$150	\$150	\$150	\$150	\$150	\$150	\$150	\$150	\$150
Resurface main pool (complete)		\$150,000									
Kiddle/Wading pool (complete)		\$40,000									
Pool Wages	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
Annual Pool Chemicals	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500
Yearly Totals	\$51,650	\$241,650	\$51,650	\$51,650	\$291,650	\$51,650	\$51,650	\$51,650	\$51,650	\$51,650	\$51,650
11 Year Total	\$998,150										

Annual Levy Amount - \$172,000

Can utilities be covered under pool levy?

Project	Grant Source
roofing R Value	Energy
Pool pumps	Energy
Windows	Energy
Track	Nike



Windows
Roofing
Sidewalks
Flooring
Track

Lake of the Woods School District
2023 – 2024 School Year

Activity Gate Fees and Annual Game Passes

Gate Fees:

Adult	\$ 7.00
Student (7-12)	FREE
College Student (w/college ID)	\$ 5.00
Student (K-6)	FREE
Senior Citizen (65+)	\$ 3.00

Game Passes (all regular season games in 23-24 school year):

Adult	\$ 90.00
College Student (w/college ID)	\$ 65.00
Senior Citizen (65+)	\$ 45.00

Notes:

- Annual Game Passes will be honored at all regular season home games. Post-Season games conducted by the MSHSL are not included with purchase of a pass.
- Annual Game Passes will be sold at regular season games or through the District Office
- College students must present a current college/university identification to receive the College Student rate or purchase an Annual Game Pass

Student Athletic and Activity Fees

Activity	Grade			
High School Football	9-12	\$160.00	Canadian	180.00
Junior High Football	7-8	\$ 85.00	Canadian	100.00
High School Volleyball	9-12	\$160.00		
Junior High Volleyball	7-8	\$ 85.00		
HS Cross Country	9-12	\$160.00	Canadian	180.00
Jr. High Cross Country	7-8	\$ 85.00	Canadian	100.00
High School Basketball	9-12	\$160.00		
Junior High Basketball	7-8	\$ 85.00		
High School Hockey	9-12	\$160.00	Canadian	450.00
High School Track	9-12	\$160.00	Canadian	180.00
Junior High Track	7-8	\$ 85.00	Canadian	100.00
High School Baseball	9-12	\$160.00	Canadian	180.00
Junior High Baseball	7-8	\$ 85.00	Canadian	100.00
High School Softball	9-12	\$160.00		
Junior High Softball	7-8	\$ 85.00		
High School Golf	9-12	\$160.00		
Junior High Golf	7-8	\$ 85.00		
Sr. High Knowledge Bowl	9-12	\$ 85.00		
Jr. High Knowledge Bowl	7-8	\$ 45.00		
One Act Play	9-12	\$ 85.00		
One Act Play	7-8	\$ 45.00		
Family Maximum Paid Per Year -	\$525.00		Canadian	\$900.00

Reduced fees are available to families who qualify.

Interquest Detection Canines®

(INTERQUEST)

Lake of the Woods School District

(the District)

This shall serve as an agreement by and between Interquest Detection Canines® and the DISTRICT for substance awareness and detection services for the period of September 2023 through May 2024.

It is understood that the DISTRICT has established and communicated a policy clearly defining contraband as all drugs of abuse (in the broadest terms), alcoholic beverages, firearms and ammunition, prescription and over-the-counter medication, and that this policy has been disseminated to all campus locations. Violations are considered inimical to the welfare of students and contrary to the DISTRICT'S desire to foster an atmosphere conducive to safety and education.

INTERQUEST shall provide contraband inspection services utilizing non- aggressive contraband detection canines. Such inspections may be conducted on an unannounced basis under the auspices and direction of the DISTRICT administration with INTERQUEST acting as an agent of the DISTRICT while conducting such inspections. Communal areas, lockers, gym areas, parking lots (automobiles), grounds, and other select areas as directed by DISTRICT officials, shall be subject to inspection. Contraband detected on DISTRICT property is the responsibility of the DISTRICT. Suspected drugs of abuse may be field-tested to provide preliminary or presumptive identification of the drug.

INTERQUEST agrees to provide 9 Half day visits for the contract period. The DISTRICT may increase the total number of visits by notifying INTERQUEST in writing. The cost for each visit will be \$440.00 per team. Multiple canine teams will be charged on a per team basis. Required court testimony on behalf of the DISTRICT will be charged at the same rate. INTERQUEST will invoice for service on a monthly basis at the conclusion of the service month. The DISTRICT agrees to pay for services within thirty (30) days of receipt of such invoice.

INTERQUEST will schedule DISTRICT visits in conjunction with days designated by the DISTRICT as appropriate for visits. The District will provide a school calendar with inappropriate dates for service noted. This calendar will serve as an addendum to the Agreement. All other dates will be considered acceptable for visits. DISTRICT will be responsible for payment for any visit made on any day other than those days noted as unacceptable on the attached school calendar.

INTERQUEST is licensed and registered by the U.S. Department of Justice, Drug Enforcement Administration, and other state regulatory agencies as required.

INTERQUEST DETECTION CANINES®

Sara Fox

School's signature _____

Lake of the Woods High School

Home of the Bears



LAKE OF THE WOODS
School

Student Rights & Responsibilities Handbook

2023-24

Lake of the Woods High School
ISD 390
236 15th Ave SW
PO Box 310
Baudette, MN 56623
218-634-2510
www.lakeofthewoodsschool.org

Updated 7-17-23

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Dear Students and Parents/Guardians,

Welcome to Lake of the Woods School and the 2023-24 school year!

Our focus as a school is to provide opportunities for all students to succeed. Your involvement and support are a vital component in accomplishing the mission of Lake of the Woods School District 390. With students, parents/guardians and school staff working together, we will make this an outstanding year.

To help you be successful, this handbook containing an explanation of high school expectations and policies for students in grades 6-12 has been prepared for your reference. It is important that you become familiar with the procedures and regulations that govern the school. All students are required to abide by the Rights and Responsibilities Handbook. Some rules are condensed in this handbook; however, complete policies are available on the district website. Students and parents/guardians, please take time to read and discuss the Student Handbook and to keep it handy for future reference.

If at any time you have questions about the information in this handbook, please contact me at 218-634-2510 or email mary_m@lakeofthewoodsschool.org.

As your high school principal, I would personally like to welcome you. I am looking forward to a successful year as we focus on the District vision to strive to be a premier school district that inspires and prepares all learners to thrive today and tomorrow. Together students, parents/guardians, faculty, staff and administration will achieve a rewarding year for each student at Lake of the Woods School.

Sincerely,

Mary Merchant
High School Principal

Go Bears!

Mission

To ensure that all learners achieve their highest potential and become contributing citizens in a rapidly changing world.

Vision

To be a premier school district that inspires and prepares all learners to thrive today and tomorrow.

This handbook and its contents were approved by the Lake of the Woods School Board of Education at the July 2023 Board meeting. Several of the policies in the student handbook are condensed. The handbook may be changed or amended anytime during the school year. Updated handbooks are posted on the District website. If you have any questions about a provision, contact the principal. All students at Lake of the Woods High School will be provided access to handbooks when they begin attending school each year.

SCHOOL RESPONSIBILITY AND AUTHORITY

All employees and students of Lake of the Woods School have the responsibility to enforce school regulations. The principal, teachers, office personnel, cooks, bus drivers, student supervisors, paraprofessionals, custodians and fellow students have the right and responsibility to address those who violate school rules.

STUDENT RIGHTS AND RESPONSIBILITIES

Students have the right to: attend school and gain an education as provided by law, including the right to classroom instruction and individual study without interruptions, disruptions or distractions; free speech and expression as long as such expression is not libelous or obscene, does not interfere with the rights of others or disrupt the school setting; participate in student government and positive change; privacy of their school records.

Student responsibilities include regular attendance; conscientious effort in school work and activities; respect for the rights of other students, school staff and school visitors; upholding local, state, and federal laws along with district and school policies and regulations. Students share with the administration and staff the responsibility of establishing and maintaining a safe, stimulating and productive learning environment.

SCHOOL TELEPHONE DIRECTORY

218-634-2510

BOARD OF EDUCATION

Lynnette Ellis, District 1
Boyd Johnson, District 2
Corryn Trask, District 3

Robyn Sonstegard, District 4
Tim Lyon, District 5
Karla Robida, District 6

CALENDAR

Teacher Inservice	August 28-30
High School Open House	August 29
First Day of School	September 5
Mid Quarter 1	October 6
No School, MEA Break	October 19-20
End of Quarter 1	November 3
Parent Teacher Conferences	November 14
Thanksgiving Break	November 23-24
Mid Quarter 2	December 15
Christmas Break	December 23 – January 1
End of Quarter 2 / Semester 1	January 19
No School, Teacher Inservice	January 15
Mid Quarter 3	February 16
No School, President's Day	February 19
No School, Teacher Inservice	March 11
End of Quarter 3	March 22
No School, Easter Break	March 28-April 1
Mid Quarter 4	April 25
End of Quarter 4 / Semester 2	May 24
Last Day of School, Noon Dismissal	May 24
Graduation, 6:00 p.m.	May 24

SCHOOL DAY

School starts at 8:15 a.m. and dismisses at 3:05 p.m. Classes are 51 minutes long and are followed by a 4-minute passing period. You are tardy to class if you are not in the classroom when the bell rings.

Class Period Schedule High School**Regular Day (1)**

First Bell	8:10 a.m.
Period 1	8:15 – 9:06
Period 2	9:10 – 10:01
Period 3	10:05 – 10:56
Period 4	11:00 – 11:51
Lunch	11:51 – 12:21
Grades 9-10-11-12	11:48
Grades 6-7-8	11:51
Period 5	12:24 – 1:15
Period 6	1:19 – 2:10
Period 7	2:14 – 3:05

Wednesday, Early Dismissal

First Bell	8:10 a.m.
Period 1	8:15 – 9:02
Period 2	9:06 – 9:53
Period 3	9:57 – 10:44
Period 4	10:48 – 11:35
Period 5	11:39 – 12:26
Lunch	12:26 – 12:53
Grades 9-10-11-12	12:23
Grades 6-7-8	12:26
Period 6	12:57 – 1:44
Period 7	1:48 – 2:35

Class Meetings Schedule (2)

First Bell	8:10 a.m.
Period 1	8:15 – 9:00
Period 2	9:04 – 9:49
Period 3	9:53 – 10:38
Period 4	10:42 – 11:27
Class Meeting	11:31 – 11:52
Lunch	11:52 – 12:22
Grades 9-10-11-12	11:49
Grades 6-7-8	11:52
Period 5	12:25 – 1:10
Period 6	1:14 – 2:11
Period 7	2:15 – 3:05

2 Hour Late Start (4)

First Bell	10:10 a.m.
Period 5	10:15 – 10:48
Period 4	10:52 – 11:25
Period	11:29 – 12:02
Lunch	12:02 – 12:32
Grades 9-10-11-12	11:59
Grades 6-7-8	12:02
Period 2	12:36 – 1:09
Period 1	1:13 – 1:48
Period 6	1:52 – 2:25
Period 7	2:29 – 3:05

2 Hour Late Start Wednesdays (5)

First Bell	10:10 a.m.
Period 5	10:15 – 10:48
Period 4	10:52 – 11:25
Period 3	11:29 – 12:02
Lunch	12:02 – 12:32
Grades 9-10-11-12	11:59
Grades 6-7-8	12:02
Period 2	12:36 – 1:02
Period 1	1:06 – 1:32
Period 6	1:36 – 2:02
Period 7	2:06 – 2:35

First Day of School (3)

First Bell	8:10 a.m.
Assembly in Auditorium	8:15 – 8:30
Class Meetings	8:34 – 10:00
Period 1	10:04 – 10:34
Period 2	10:38 – 11:13
Period 3	11:17 – 11:51
Lunch	11:51 – 12:21
Grades 9-10-11-12	11:48
Grades 6-7-8	11:51
Period 4	12:24 – 1:00
Period 5	1:04 – 1:40
Period 6	1:44 – 2:19
Period 7	2:23 – 3:05

ANNOUNCEMENTS

Announcements will be posted daily on the electronic messages monitors and periodically read over the intercom.

ASSEMBLIES AND PEP FESTS

Assemblies are held for the benefit of students, and therefore, require full participation of all students. Students contribute to the success of assembly programs by being on time and taking assigned seats promptly, showing appreciation and consideration by being attentive and applauding with vigor and pep.

Pep fests will be scheduled with the approval of the principal and director of the group sponsoring the pep fest. The time and place will be announced in advance. Pep fests are student council projects. Each head coach may request one pep fest per season. Additional pep fests may be scheduled for tournament play.

BEVERAGES & FOOD

Beverages and food items are permissible in the common areas as long as they do not cause a problem and garbage is disposed of properly. Items are allowed in the classroom with teacher's approval.

CLASSROOM EXPECTATIONS AND GUIDELINES

The teacher will post classroom expectations at the beginning of the semester/year. Academic dishonesty will be addressed by each teacher, which may result in loss of credit for the academic task(s) in question.

COUNSELING SERVICES

The school has a social worker who is available every day. Students can meet individually, in small groups, or in the classroom. Contact the social worker's office for more information.

SCHEDULE CHANGES

Students may drop and add courses for the upcoming semester prior to the beginning of the next semester as well as make schedule changes the first two days of the new semester. All schedule changes must be approved by the principal and should be made for the following reasons: (1) a change in career goals, (2) to meet graduation requirements, and (3) teacher recommendation.

Schedule changes will not be allowed after the second day of the semester except in cases to be determined by the teacher(s) involved, the student and/or parent making the request, and the principal.

ABSENCES

It is the responsibility of the parent / guardian to ensure student school attendance; to inform the school when there is an absence; and to work cooperatively with the school to solve any attendance problems that may arise. It is important that a parent or guardian call the main school office if their child is going to be absent. If a call is not received at the office by 9:00 a.m., the school secretary will call to verify the absence. Attendance is checked each period.

Upon returning to school after an absence, students are to report to the school office with a note unless their parents have already called in the absence. Students are expected to make up work for all absences and will have two days after returning to school complete the makeup work.

A student who leaves school during the day will be excused only through the office with the consent of his/her parent/guardian and must sign out.

Excused absence indicates an absence from school with parent/guardian consent and school permission. The following absences are excused within the limits per semester allowed:

Clinic or hospital appointments (dental, medical, vision, counseling or mental health) that cannot be arranged at another time. Student must present an appointment card.

Illness or injury during the school day. Serious illness in the student's immediate family.

Quarantine, hospitalization or death in the immediate family or of a close friend or relative.

Funerals with permission from parent/guardian.

Family trips and family emergencies.

Court appearance, probation visits, etc. Student must present an appointment card.

Religious activity participation.

Physical emergency conditions such as fire, flood, storm, impassable roads, etc.

School sponsored activity.

Suspension.

Parent requested and approved absences i.e. family vacations, family needs, hunting, fishing etc. Parents must submit a written request stating date/time and the reason for the absence prior to the absence.

Extended leave requests: Students who know they will be absent for an extended period of time (e.g. family trip) should notify the office and teachers prior to the absence. Students are responsible for obtaining all makeup work in advance of the absence. Extended absences will be recorded and count against the absence maximum.

Unexcused Absences include absences detected by the school and not verified by the parent as an excused absence other than those listed above. Any absences in which a student and/or parent/guardian fails to comply with reporting attendance procedure is unexcused. Examples of unexcused absences include but are not limited to:

Work at home or at a business (except for school-sponsored work release program).

Missed bus, overslept, truancy/skipping school.

Excessive visits to the nurse determined by the nurse.

Arrival to class 5 minutes after class has started.

Car trouble, running late, not having the right clothing.

Shopping, haircuts, tanning.

Child care of siblings/babysitting.

Students not attending their regular schedule or leaving the school building without arranging necessary permission of the office personnel will be marked unexcused or skipping even if parents attempt to excuse the absence.

The following procedure will be used in dealing with unexcused absences: Student and parent will be notified of the unexcused absence. The student will be required to make up missed work and will be warned about academic and activities eligibility.

The school reserves the right to refuse excusing an absence when requests become excessive. Once a student and parent/guardian have been given notification, future absences will be unexcused unless documentation signed by a health care provider for absence is presented to the school.

Each period of unexcused absence will be assigned detention to make up the missed time.

Loss of Credit: Students who incur 10 excused/unexcused absences in a semester may lose credit and be assigned the grade of NP. The teacher will arrange a meeting with the student and parent to address the issue.

School authorized absences do not count toward loss of credit.

The student, the student's parent/guardian has the right to appeal the loss of credit and removal from class due to excessive absences. The student must contact administration for the appropriate materials and procedures to make their appeal within three days of the No Pass Notice.

TARDIES

Students are expected to be in their assigned areas at designated times. Students who arrive to class after the final bell but before 5 minutes will be marked tardy.

Students tardy at the beginning of their school day must report to the high school office for an admission slip to class. Students who are 5 minutes or less late will be marked tardy. Students arriving after 5 minutes will be coded as an absence.

A student arriving late for class will be charged with an unexcused tardy unless he/she provides a tardy admit from another faculty member, administration (or designee), or the high school secretary.

Students who drive to school will not be excused for arriving late other than for reasons considered legitimate by administration (or designee).

Three times of unexcused tardy will be assigned noon detention to make up the missed time.

TRUANCY

Pursuant to state laws and regulations, students shall be in attendance each day that school is in session. Minn. Stat. 260A.02 provides that truancy is a student who is subject to the compulsory instruction requirements of Minn. Stat. 120A.22 and is absent from instruction in a school without valid excuse within a single school year for three or more class periods on three days for students in grades 6-12. Parents will be notified by mail / email after three to seven periods or three days of unexcused absences. Once a student reaches five days of truancy, a letter will be sent home requesting a meeting with the parents and student to set-up a Truancy Plan. If the plan is not followed and the student continues to have unexcused absences, a referral will be made to the County Attorney's Office.

APPOINTMENTS

Appointments for medical, dental, counseling, or other areas should be made outside of school time or during free periods.

ACADEMIC ELIGIBILITY

The regulations for activities sponsored by the Minnesota State High School League (MSHSL) will pertain to all Lake of the Woods High School events. Local band and choir concerts are excluded from this policy.

In addition to MSHSL eligibility requirements, these expectations are in effect for LOTW High School students:

Grades will be calculated mid-quarter and end of quarter. Faculty will record grades according to the timeline charted for the current school year. Students will be notified by teachers and coaches that they must attend study time.

Students in extra-curricular activities receiving an F in any class are required to attend study time daily for 45 minutes following mid-quarter grading period until the F is made up with a passing grade.

Students who receive an F at the end of a quarter will be required to attend study time for 45 minutes daily for 5 days. If a student fails a semester 1 class, they miss a game. Students receiving an F semester 2 are subject to attending study time during summer school to make up the credit in order to be eligible to participate in fall sports. If the credit is not made up, they will miss a game in the fall.

Students attending study time following the grading period will be eligible to participate in activities.

Students who fail to attend study time will be ineligible to participate in extra-curricular activities as defined in Category I and Category II. Students will be allowed to attend but not participate in or leave the building for non-academic school events.

All students are encouraged to attend study time at anytime throughout the school year.

Recording Student Time Served

Students may request from the teacher of the class they received an F to serve study time with said teacher. The teacher will indicate the date and time of completed study time through email to the study time supervisor. It is the student's responsibility to arrange this time with the teacher

Parent Communication

Parents are encouraged to utilize ParentVue for checking their children's grades on Synergy.

Student Activities

Ineligible students will not be allowed to participate in school events such as school plays, Student Council sponsored activities, dances, banquets, concession stand workers, activity meetings, field trips, assemblies, etc.

Student Consequences for Missing Study Time

Student will not be allowed to participate in that day's practice or event.

Study Time Guidelines

Monday through Friday

Times: 7:25 – 8:10 a.m. and 3:10 – 3:55 p.m.
Location: Media Center
Credit: Credit is given for time on task working.

Academic Eligibility Schedule

2023-24

October 6 Mid Quarter 1

October 10 Grading Period Grade Check, Grades Submitted
October 11 Student/ Parent Access to Grades
October 16 Begin Attending Study Time, Academic Eligibility List in Effect Until November 5

November 3 End Quarter 1

November 7 Grading Period Grade Check, Grades Submitted
November 8 Student/ Parent Access to Grades
November 13 Begin Attending Study Time, Academic Eligibility List in Effect Until December 10

December 15 Mid Quarter 2

December 19 Grading Period Grade Check, Grades Submitted
December 20 Student/ Parent Access to Grades
January 2 Begin Attending Study Time, Academic Eligibility List in Effect Until January 21

January 19 End Quarter 2, Semester 1

January 23 Grading Period Grade Check, Grades Submitted
January 24 Student/ Parent Access to Grades
January 29 Begin Attending Study Time, Academic Eligibility List in Effect Until February 18

February 16 Mid Quarter 3

February 20 Grading Period Grade Check, Grades Submitted
February 21 Student/ Parent Access to Grades
February 26 Begin Attending Study Time, Academic Eligibility List in Effect Until March 25

March 22 End Quarter 3

March 26 Grading Period Grade Check, Grades Submitted
March 27 Student/ Parent Access to Grades
April 2 Begin Attending Study Time, Academic Eligibility List in Effect Until April 22

April 25 Mid Quarter 4

April 30 Grading Period Grade Check, Grades Submitted
May 1 Student/ Parent Access to Grades
May 6 Begin Attending Study Time, Academic Eligibility List in Effect Until May 27

May 24 End Quarter 4, Semester 2

May 28 Grading Period Grade Check, Grades Submitted
May 29 Student/ Parent Access to Grades
June 3 Begin Attending Study Time, Academic Eligibility List in Effect Until Mid-Quarter 1, 2023 unless students attend summer school to make up the credit.

ACTIVITY POLICY AND ELIGIBILITY

In order to participate in extra-curricular activities, students must meet the following guidelines: Present a current physical (athletes only)

- Be under 20 years of age

- Must meet Minnesota High School League Eligibility Guidelines

- Carry the required number of credits for graduation

- Be in regular attendance, having enrolled at least two weeks before being in a game

- Students and parents/guardians sign eligibility agreement.

Attendance: A student must be present in school for all classes the day of a practice or performance in order to be eligible to participate in that practice or performance. The principal may waive this policy in extenuating circumstances prior to the event. Students in evening activities or performances are expected to be in attendance the following day.

Coaches or advisors will provide classroom teachers with a list of students who will miss classes in advance of the event. Students who will be leaving school as a part of an excused and organized group (e.g. choir, band, athletic teams or academic teams) are responsible for class work missed. Students must contact teachers ahead of time to plan for making up work. Any students who have pre-arranged absences, either school or non-school related, are expected to return to class with work completed and prepared for classroom activities or tests.

Hunting Season: An athlete will be excused from practice for one day per hunting season for hunting purposes, provided arrangements are made with the coach in advance.

Suspension: Students who have been suspended from school (OSS) are not allowed to participate in practices or competitions during the suspension period.

Travel: Students who participate in team events or participate in school activities must ride in school sponsored transportation to and from the activity unless the activities director grants approval in advance. Students may be released directly and in person to parents/guardians. Students riding home with parents must provide written permission to the appropriate coach / advisor. The school reserves the right to deny any request for alternate transportation. Any special circumstances must be arranged with the activity director or principal in advance.

Conduct: A display of unsportsmanlike conduct toward an opponent, official, judge, or coach or use of profanity during a practice or contest will result in disciplinary action and/or suspension. Conduct unbecoming a student who represents the school in any extra-curricular activity may be suspended from participation in an event(s).

Letters: Completion of the season of participation is required in order for the student to be eligible for a letter or other group/team or individual awards. Students receiving a MSHSL violation during a given season will not be eligible to letter for that season. Guidelines for earning letters are determined by each head coach/advisor.

Suspensions/Violations: Suspensions are administered according to MSHSL guidelines.

Categories I – athletic teams, penalties are outlined in the MSHSL eligibility bulletin.

Category II – all other activities, penalties will follow the same penalty structure as Category I – except Category II penalties shall not exceed 12 weeks.

An event is considered any MSHSL activity, scheduled games, and any other activity listed by the school.

Category I suspensions can be satisfied only with Category I events. Category II suspensions can be satisfied only with Category II events. Each category will be treated individually.

Category I events: Volleyball, Football, Cross-Country, Basketball, Hockey, Golf, Softball, Baseball, Track & Field, Statisticians, Managers.

Category II events: All MSHSL sponsored events and the following: Music (band and choir) Concerts, Graduation, Pep Band Performances, Speech and Drama Contests, School Play Performances, Knowledge Bowl, Robotics, Competitive Events, and State Events.

Other Events: Students who are suspended from events or academically ineligible will be ineligible to participate in any other high school sponsored events until they are eligible under either Category I or II guideline. Only the events listed will count toward Category I or II eligibility. (Examples of other events: Student Council sponsored activities, dances, banquets, concession stand workers, activity meetings, field trips, etc.)

If a student is questioned about an incident, denies it, and is later found lying, he/she will be suspended for an additional time as per MSHSL rules.

A student will not be declared ineligible from an activity that is part of a classroom assignment. Events will not count toward completion of a penalty if a student either quits or is suspended from an activity before its completion.

The burden of regaining eligibility will rest on the shoulders of the student in violation. Before they will be taken off the ineligibility list, they must prove to the administrator that they have completed their penalty.

A student may be disciplined on the word of a responsible adult if the accusing party is an eyewitness and is willing to sign a written statement to that effect.

Any student who demonstrates poor citizenship (cheating, disorderly conduct, gambling, theft, vandalism, physical or verbal abuse, harassment, fighting, assault, defiance of authority, etc.) on or off campus may lose eligibility to participate in LOW co-curricular activities. The principal and activities' director will review misconduct reports on an individual basis and set the length of ineligibility.

ACTIVITY FEES

The School Board has instituted a participation fee for the purpose of partially defraying the costs of activities to the school district. The fees are as follows:

High School: Football, Volleyball, Basketball, Hockey \$160

High School: Cross Country, Track, Baseball, Softball, Golf \$160

High School: Knowledge Bowl, One Act Play \$85

Junior High: Football, Volleyball, Cross Country, Basketball, Track, Baseball, Softball, Golf \$85

Junior High: Knowledge Bowl, One Act Play \$45

The participation fee must be paid prior to the start of practice for each sport. Yearly limit per family is \$525.

ACADEMIC LETTERING

Academic letters will be awarded for superior achievement in academic endeavors. In order to be considered for an academic letter, a student in grades 10 – 12 must meet the following requirements:

Must have achieved 3.5 GPA the last two semesters.

No grade below a C.

Silver Star awarded to students for five consecutive semesters of a 3.5 GPA and no C's.

Gold Star awarded to students for seven consecutive semesters of a 3.5 GPA and no C's.

CAMERA SURVEILLANCE

Lake of the Woods School is under camera surveillance at all times. Due to data privacy, monitoring is restricted to administration and/or law enforcement.

CANINE INSPECTIONS

Lake of the Woods School is contracted with Interquest Detection Canines, Inc. to provide random, unannounced inspections of all locations in the district. The canines are trained to detect the presence of illicit drugs, alcohol, prescription and gunpowder-based items. If prohibited items are detected and found, the district will initiate the appropriate disciplinary action.

CELL PHONES / ELECTRONIC DEVICES

Cell phones/personal electronic devices may be used for educational purposes in the classroom setting at the discretion of the teacher. If students wish to use a device they may do so before school begins, between classes, during noon lunch break and after school.

Students are encouraged to turn all sounds off and leave electronic devices in their lockers during the school day. Devices must be turned OFF or silent while in a classroom, office, media center, locker room, or the auditorium.

Laptop computers may be brought to school, but permissions and passwords must be secured by the school technology coordinator before accessing the school network.

If a cell phone/electronic device rings, vibrates, or is used for any reason without permission, a staff member will confiscate the device and bring it to the high school office.

Refusal to surrender your phone when asked is insubordination, which will result in disciplinary consequences, including suspension. Parents/guardians will be notified.

Disciplinary actions will include:

1st Offense – Confiscation of electronic device(s) and parent/guardian will be notified. Student will pick up electronic device(s) at the end of their academic school day.

2nd Offense – Confiscation of electronic device(s) and parent/guardian will be notified. Parent/guardian will pick up electronic device(s), and the student and parent/guardian will meet with high school principal or administrative designee at the end of the student's academic school day.

3rd Offense and additional offences – Confiscation of electronic device(s) and parent/guardian will be notified. Parent/guardian will pick up electronic device(s), and the student and parent/guardian will meet with high school principal or administrative designee at the end of the school day. The student will no longer be allowed to use cell phones / personal electronic devices during the school day (8:15 am to 3:05 pm) for a period of 2 months. If students do not leave the device at home, they will bring it to the high school office before the school day begins (before 8:15 am) and pick it up at the end of their academic day. Students may not use electronic devices belonging to others during this penalty. If students are caught sharing devices, both will be disciplined accordingly.

Any further offenses for using electronic devices inappropriately will follow the school handbook policy on insubordination.

CREDIT RECOVERY

Credit recovery in some content areas is possible through Acellus, an online format. This program allows the student to access courses through a web-based program over the summer or during the school year. Program is subject to approval by the Principal as well as teachers in which the credit recovery is being sought. We are here to assist you in planning for success, but it is solely the student's responsibility to complete all course requirements to graduate.

DANCES

Arrangements for school dances must be made with activity or class advisors and approved by administration. The sponsor with administrative approval will set admission charges and grades allowed to attend the dance.

There are to be no dances on nights before school days the next morning. All school dances will end by 11:30 p.m.

Students must secure four staff members as chaperones for social functions. Both male and female chaperones must be represented at each function. The advisor of the organization sponsoring the dance will be in charge and will assume the responsibility for instructing other chaperones as to their specific duties.

The advisor of the sponsoring group will notify the local police as to time, place, and date of the dance.

Students in grades seven through twelve are permitted at social functions. Those in attendance at dances must be presently enrolled Lake of the Woods School students or properly approved guests. Guests must be under 21 years of age. Guests at dances may be from other schools provided the principal has received and approved the dance permission form by 3:00 p.m. of the day preceding the event.

Students must remain at the function until they are ready to leave permanently. Once a student has left the building, he/she will not be permitted to re-enter.

DATA PRIVACY, DIRECTORY INFORMATION AND STUDENT RECORDS

Directory information is public and includes the following: parent's name, address and telephone listing; student's name, address, telephone listing, date and place of birth, dates of attendance, degrees and awards received, and the most previous educational institution attended. Public information shall include team roster information such as height and weight, names and pictures of students participating in or attending co-curricular activities, school events, and Minnesota State High School League activities or events. Pictures and names in the school annual, website, and local newspapers are also considered directory information. Students or parents who do not want directory information released to the media should inform the high school office in writing by September 12th of each school year.

Students and parents/guardians have the right to access to school records. Student's records will not be disclosed to people outside of the school without the student's or parents/guardian's knowledge and permission, except by court order.

DEFICIENCY NOTICES

Deficiency notices will be sent to inform parents when students are in danger of failing due to poor grades. This will be done on a midterm basis; in addition, teachers will contact parents at other times during the quarter/semester. It then becomes the responsibility of the parent/guardian to contact the appropriate teacher for a conference, suggestions, etc. Grades are available to be checked online through ParentVue.

DETENTION

Faculty, support staff, and administrators may require a student to serve a detention as a disciplinary consequence.

School District personnel have the authority to detain students after school, or at noon for disciplinary reasons.

Teachers may require assignments to be completed during detention.

Staff provides written notice to a student who is to serve a detention. The notice includes explanation of student behavior, reason for detention, and the date for detention to be served.

The student must serve the detention on the next scheduled detention day or arrange to serve the detention at an alternate time. Detention will be during noon hour unless otherwise assigned by the person assigning detention. Failure to serve detention will result in further corrective action, which may include additional detention, parent conference or suspension. A notice is sent to the parents (email) informing them of the incident and detention.

DISCIPLINE POLICY

In accordance with Minnesota Statutes, Section 121A.61 Lake of the Woods High School has developed the following discipline policy.

All students shall be held responsible for their behavior and for knowing and obeying policies, rules and regulations. Teachers and coaches may have their own set of classroom rules as well as those stated in the student handbook.

Disciplinary action shall be taken against students for any behavior which is disruptive or which violates the rights of others. The following are examples of unacceptable behavior subject to disciplinary action by the School District:

Damage to or destruction of school property or the property of others, including, but not limited to, arson, breaking and entering, theft, trespassing, unauthorized usage, or vandalism;

The use of profanity or obscene language, or the possession of obscene materials;

Attendance problems including, but not limited to, truancy, absenteeism, tardiness, skipping classes, or leaving school grounds;

Using, possessing or distributing tobacco, alcohol, intoxicating substances, narcotics, drugs or other controlled substances on school premises or at school-sponsored activities.

Using, possessing or distributing weapons or other dangerous objects at school, on or near school premises or at school-sponsored activities;

Violation of any local, state or federal law such as inappropriate or criminal activity;

Violation of school procedures or acts disruptive of the educational process, including, but not limited to, disobedience, disruptive or disrespectful behavior, defiance of authority, cheating, insolence, insubordination, failure to identify oneself, improper activation of fire alarms, or bomb threats;

Violation of school bus or transportation expectations, parking or school traffic rules;

Violation of locker expectations or improperly gaining access to a school locker;

Possession or distribution of slanderous, libelous or pornographic materials;

Student attire and personal grooming which creates a danger to health or safety or creates a disruption to the educational process;

Falsification of any records, documents, notes or signatures;

Sexual abuse, assault and/or harassment, illegal or inappropriate sexual conduct or indecent exposure;

Fighting or any assaultive behavior, real or threatened;

Harassment, interference or obstruction, restraint, attack with a weapon;

Verbal assaults, either oral or written, by a student toward another student, teacher or other School District personnel, including degrading conduct and inappropriate, abusive, threatening, or demeaning actions based on race, religion, gender, handicap, ethnicity, or national origin;

Physical or verbal threats by a student, including, but not limited to, the reporting of dangerous or hazardous situations that do not exist;

Violation of school regulations, policies, procedures, or disruptive acts committed by students to and from school, including time spent on school buses and in lunchrooms;

Other acts, as determined by the School District, which are disruptive of the educational process or dangerous or violate rights of others.

DISCIPLINARY ACTION

All students are to act in a responsible manner. Students who are causing a disturbance when it disrupts learning of other students will be disciplined. Staff will contact parent/guardian by telephone, email, or use a detention or discipline referral form. If the student is too disruptive to be dealt with in the classroom, or repeatedly breaks the rules, the student will be referred to the principal. A student sent to the principal's office for disciplinary reasons, is to go directly to that office. If the principal is not in the office, the student may attend the next class period. The teacher will submit a written report of the problem as soon as possible.

The adult addressing the issue will deal with incidents in halls, in the lunchroom, or on the school grounds. Flagrant acts, repeated offenses or excessively disruptive actions that are referred to administration will result in further disciplinary action.

The principal may impose or recommend longer suspensions, expulsions or any other discipline as appropriate on a case-by-case basis.

Law enforcement will be notified if deemed necessary. In these situations, an attempt will be made to notify the parent/guardian. A parent conference will be held as needed for parental input in seeking solutions to your student's behavioral needs.

Disciplinary action may include but is not limited to: removal from class, conference with a teacher, school social worker, staff member, or principal, detention, loss of school privileges, parent/guardian conference with school staff, restitution, or referral to Social Services or outside agency, referral to law enforcement or other appropriate authorities, suspension, exclusion, and expulsion.

The above-described disciplinary actions are a representative, but not necessarily exhaustive, example of disciplinary actions that may be imposed against a student for violation of District policies and rules.

SUSPENSION

Suspension will be assigned for willful disobedience, habitually disobeying a school rule, habitual truancy, swearing or use of suggestive body language or gestures, use of vulgarity, theft, harassment, physical contact/fighting,

use or possession of vaping devices, tobacco, alcohol, drugs/chemicals, or threatening the safety of others or for other reasons listed under discipline.

Suspension means action taken by the school administration prohibiting a student from attending the classroom for a period up to and including ten days. The school administration may not impose consecutive suspensions against the same student for the same course of conduct, or incident of misconduct, except where the student will create an immediate and substantial danger to self or to surrounding persons or property, or where the district is in the process of initiating an expulsion, in which case the school administration may extend the suspension to a total of 15 days.

Suspension may be in-school suspension or out of school suspension under the direct supervision of his/her parents/guardians.

The administrator will notify the student of grounds for suspension except where it appears that the student will create an immediate and substantial danger to self or to surrounding persons or property, in which case the conference shall take place as soon as practical following the suspension. At the informal administrative conference, a school administrator shall notify the student of the grounds for the suspension, provide an explanation of the evidence the authorities have, and the student may present their explanation.

The district shall make reasonable efforts to notify the parent/guardian of the suspension by telephone as soon as possible following suspension. In the event a student is suspended without an informal administrative conference because the student will create an immediate and substantial danger to surrounding persons or property, the written notice shall be served upon the student and the student's parent/guardian within 48 hours of the suspension. Written notice will include grounds for suspension, a brief statement of the facts, a description of the testimony, a readmission plan and a copy of Minnesota Statute Sections 121A.40 to 121A.56. Service by email is complete upon sending.

Students are not permitted to engage in school activities on the day of a suspension. The consequences apply regardless of whether the misbehavior took place in school, on district property, in a district vehicle, or at a school or district activity.

SUSPENSION PENDING EXPULSION OR EXCLUSION

A student may be suspended pending the school board's decision in the expulsion or exclusion hearing if alternative educational services are implemented to the extent that suspension exceeds five days.

"Expulsion" means an action taken by the Board of Education to prohibit an enrolled student from further attendance for a period that shall not extend beyond one calendar school year. The authority to expel rests with the Board of Education.

"Exclusion" means an action taken by the Board of Education to prevent enrollment or re-enrollment of a student for a period that shall not extend beyond the school year. The authority to exclude rests with the Board of Education. All expulsion and exclusion proceedings will be conducted pursuant to, and in accordance with, the provisions of the Minnesota Pupil Fair Dismissal Act, Minnesota Statutes 127.26 through 127.39.

BULLYING AND INTIMIDATION

An act of bullying and/or intimidation, either by an individual or group of students is prohibited on school property, or at school functions. It is the district's intent to prevent bullying and intimidation and to act to investigate, respond, and discipline.

Bullying is a repeated action directed at a person or group of people by one or more people to cause intentional negative action. It means any written or verbal expression, physical act or gesture, direct or indirect actions, or a pattern of behavior by a student or group of students that is intended to cause distress to another. Bullying includes, but is not limited to harming a student, damaging a student's property, placing a student in reasonable fear of harm, creating a hostile environment for a student, or verbal taunting (name-calling, defamation, racist slurs, untruthful accusations, threats, suggestive remarks, etc.).

Upon receipt of a complaint/report of bullying and/or intimidation, an investigation by school officials, or a third party designated by school officials will commence. Steps will be taken to protect the reporter and students involved. Upon completion of the investigation, appropriate action will be taken that may include warning, detention, suspension, exclusion, expulsion, or transfer.

The school district will discipline or take appropriate action against any person who commits an act of reprisal or who retaliates against any person who asserts, alleges, or makes a good faith report of alleged bullying or prohibited conduct, who provides information about bullying or prohibited conduct, who testifies, assists, or participates in an investigation of alleged bullying or prohibited conduct, or who testifies, assists, or participates in a proceeding or hearing relating to such bullying or prohibited conduct. Retaliation includes, but is not limited to, any form of intimidation, reprisal, harassment, or intentional disparate treatment.

CYBERBULLYING

Cyberbullying is the use of electronic communication (SMS, text, apps or online social media, forums, gaming) where people can view, participate in, share content. Cyberbullying includes sending, posting or sharing negative, harmful, false, threatening, intimidating or mean content about someone else. The term applies to prohibited conduct

which occurs on school premises, on school district property, at school functions or activities, on school transportation, or on school computers, networks, forums, and mailing lists, or off school premises to the extent that it substantially and materially disrupts student learning or the school environment.

DRUGS / CONTROLLED SUBSTANCES / ALCOHOL / TOBACCO

It is a violation for students to possess and/or use alcohol, intoxicating beverages, drugs, drug paraphernalia, controlled substances, mood-altering substances, misuse of over-the-counter drugs, or misuse of prescription drugs, product containing tobacco, lobelia or nicotine, alternative tobacco/nicotine/lobelia products, vaping devices and products, including but not limited to sticks, orbs, strips, snus, toothpicks, mints or nasal spray intended for human consumption. The odor of alcohol or illegal substances on the breath or person of a student is cause for disciplinary action. Sale or attempted sale of alcohol, controlled substances, mood-altering substances or prescription drugs will result in an exclusion and/or expulsion. Reference MN Statute 144.4165.

Alcohol – refers to the possession, use or being under the influence of any alcoholic product while on the school grounds or at school sponsored activities.

Tobacco – refers to the possession or use of any type of tobacco product, vaping products, chewing, holding a lighted tobacco product, or exhaling of smoke from the mouth or nose on school property or at school sponsored activities.

Controlled Substance – refers to any illegal mood altering substance.

HAZING

Hazing means committing an act against a student, or coercing a student into committing an act that creates a substantial risk of harm to a person in order for the student to be initiated into or affiliated with a student organization, or for any other purpose. Hazing may include one or more of the following: physical brutality; physical activity or other type of activity that subjects the student to an unreasonable risk of harm that adversely affects the mental or physical health or safety of the student; any activity that discourages the student from being in the school; any activity that is in violation of the law or school regulations.

School principals are the persons responsible for receiving reports at the building level. The school district will act to investigate all complaints of hazing and will discipline or take appropriate action against any student, teacher, administrator, volunteer, contractor, or other employee of the school who is found to have violated school policy or law. This policy applies to behaviors that occur on or off school property and before, during and after school hours. Discipline for students involved in hazing may include one or more of the following: conference with warning notice, detention, suspension, exclusion, expulsion, change of educational placement, remediation/counselor referral or other corrective action.

MSHSL consequences are in addition to school district consequences for students who engage in hazing.

SEXUAL / RACIAL / RELIGIOUS HARASSMENT AND VIOLENCE

The district and this school will not tolerate inappropriate remarks about or conduct related to a student or employee's race, color, creed, religion, national origin, sex, pregnancy, marital status, disability, age, status with regard to public assistance or sexual preference or identity.

Sexual Harassment is intimidation, bullying or coercion of a sexual nature, the unwelcome or inappropriate touching of the body, and suggestive comments taken by the victim to imply sexual activity. Unwelcome sexual conduct or language that intimidates, is hostile, offends a person or interferes with a person at work or while receiving an education is prohibited.

If you believe you are subject to offensive or discriminatory behavior of any kind, you should immediately report the behavior to the building principal verbally or in writing. Finally, students always have the option of reporting to any responsible adult in the school. The school will investigate all reports of offensive behavior promptly, fairly and completely. The school will handle each report discretely and respond to the report based upon its facts. The school may resolve the report by requiring the offender to apologize, receive individual instruction on harassment, transfer, seek counseling or training, be suspended, be dismissed, lose privileges or face other appropriate discipline.

This policy applies to every student, employee, teacher, administrator and board member in the district. Any person who believes he or she has been the victim of religious, racial or sexual harassment or violence by a students, teacher, administrator or other school personnel of the school district, or any person with knowledge or belief of conduct which may constitute religious, racial or sexual harassment or violence toward a pupil, teacher, administrator or other school personnel should report the alleged acts immediately to an appropriate school district official designated by this policy. The school district encourages the reporting party or complainant to use the report form available from the principal of each building or available from the school district office. Nothing in this policy shall prevent any person from reporting harassment or violence directly to a school district human rights officer or to the superintendent.

WEAPONS

No student or nonstudent, including adults and visitors, shall possess, use or distribute a weapon when in a school location except as provided in this policy. The school district will act to enforce this policy and to discipline or

take appropriate action against any student, teacher, administrator, school employee, volunteer, or member of the public who violates this policy.

"Weapon" means any firearm, whether loaded or unloaded, any device or instrument designed as a weapon or through its use capable of threatening or producing bodily harm or death, or any device or instrument that is used to threaten or cause bodily harm or death. Some examples of weapons are guns (including pellet guns, look-alike guns and non-functioning guns that could be used to threaten others), knives, clubs, metal knuckles (used in a threatening manner), num-chuks, throwing stars, lasers, explosives, stun guns, ammunition and mace. A student who finds a weapon on the way to school or in the school building and takes the weapon immediately to the high school office shall not be considered in possession of a weapon.

No person shall possess, use or distribute any object, device or instrument having the appearance of a weapon and such objects, devices or instruments shall be treated as weapons including, but not limited to, weapons listed above which are broken or non-functional, look-alike guns; toy guns; and any object that is a facsimile of a real weapon.

No person shall use articles designed for other purposes (i.e., lasers or laser pointers, belts, combs, pencils, files, scissors, etc.), to inflict bodily harm and/or intimidate and such use will be treated as the possession and use of a weapon.

"Possession" means having a weapon on one's person or in an area subject to one's control in a school location.

"School location" includes a school building, school grounds, whether leased, rented, owned, or controlled by the school, locations of school activities or trips, bus stops, school buses or school vehicles, school contracted vehicles, the area of entrance or departure from school premises or events, all locations where school related functions are conducted, and anywhere students are under the jurisdiction of the school district.

Pursuant to Minnesota law, a student who brings a firearm, as defined by federal law, to school will be expelled (expulsion for at least one year). The school board may modify this requirement on a case-by-case basis.

Consequences for Bullying, Cyberbullying, Drugs, Alcohol, Tobacco, Hazing, Sexual, Racial, Religious, Harassment or Violence or Weapon Violations:

Detention/Suspension / Expulsion;

Parent/Guardian notification/conference;

MSHSL violation;

Notification to law enforcement;

Confiscation of the item(s) which will not be returned and be appropriately disposed of.

Notification of Title IX officer in cases of sexual harassment/sexual violence.

Behavior Plan as applicable.

DRESS CODE

Working in conjunction with administration, school board, teachers and student council, the following guidelines apply to dress code:

Clothing must not be hazardous to health or safety.

Clothing must be decent by reasonable standards:

Whether sitting or standing, no undergarments may be showing.

Appearance must not be disruptive to the normal operation of a classroom.

Clothing or shoes must not be such as to cause damage to school property.

The inseam on shorts must be a minimum of 3 inches long and must fully cover your backside.

Buttons or insignia on clothing may not be worn which displays obscenity, advertises alcohol, drugs or smoking, or promotes its use.

Hats, caps, scarves, hoods, sports head sweat bands or "rags" are not to be worn in the school building during the school day. Headbands will be considered an accessory.

Any clothing with derogatory, offensive, or suggestive pictures or slogans is not allowed.

Any apparel, jewelry, accessories, or manner of grooming which by virtue of its color, arrangement, trademark, or any other attribute (as a primary purpose) denotes membership in an organized gang as defined by MN Statue 260.125. is not allowed.

Graffiti on a person, their clothing, books, notebooks, or other personal items which denotes affiliation with an organized gang or threat group is not allowed.

DRIVER'S EDUCATION

All students in attendance at Lake of the Woods School are eligible to enroll in the classroom and "Behind the Wheel Training" Driver Education program. The Driver Education program at Lake of the Woods is administered through a

private driving school operating independently of the school system. Questions may be directed to the Community Education Director.

EIGHTEEN-YEAR-OLD STUDENTS

All students attending Lake of the Woods School are subject to the same rules and regulations, as adopted by the Board of Education regardless of age. Parent/guardian permission is required for all students.

e-LEARNING

e-Learning days will be implemented if we experience any inclement weather days and need to cancel school. The state of Minnesota allows for districts to use up to 5 e-Learning Days per school year. Lake of the Woods School Board approved this plan on April 25, 2022. Key highlights to be aware of when an e-Learning day goes into effect may be located on the District Website.

EMERGENCY / EVACUATION PROCEDURES / DRILLS

In order to be prepared for an emergency evacuation of the school, fire drills, lockdown drills, and tornado drills are conducted on a periodic basis. We attempt to impress upon the students the importance and seriousness of this safety precaution. It is hoped that continual practice in evacuation of a building will ensure rapid and orderly evacuation when an emergency should arise.

Fire Drills: Students will leave rooms as soon as the fire siren sounds, keeping to the side of the hall. Students should walk rapidly, but not run. When clear of the building, all school personnel should move quickly to west parking lot for roll call and instructions.

Crisis Drills: Students will be informed of the logistics for this drill via a public address system. Various drill scenarios will be conducted in accordance with our crisis management policy.

Tornado Drill: All students, staff, and other occupants of the building shall proceed immediately to pre-designated tornado shelter areas within the building. Inside your designated areas, everyone is to be in a sitting position with backs against walls or lockers, knees up, head between knees and hand over your head. An "all clear" will be announced over the P.A. system to return to your classrooms.

EMERGENCY SCHOOL CLOSINGS AND DELAYS

When the administration and transportation director make the decision to close or delay school due to severe weather, mechanical malfunction, disaster/potential disaster alert, etc. you will receive a recorded message (voice, text or e-mail) from the school's automated instant alert system.

EQUAL EDUCATIONAL OPPORTUNITY

It is the policy of ISD 390 to provide equal educational opportunity for all students. The district does not unlawfully discriminate based on race, color, creed, religion, national origin, sex, marital or parental status, status with regard to public assistance, disability, sexual orientation, or age.

EQUIPMENT USE

There will be no equipment issue charge, but the items checked out to students will be returned by students or they pay replacement cost by the end of the season. Make sure the equipment is marked well and kept under lock at all times.

EVENT RULES

Students are encouraged to take pride in supporting our teams in a sportsmanlike manner. Displays of enthusiasm should be positive. Inappropriate actions will typically result in an initial warning. Removal from the game will be considered for flagrant or repetitive unsportsmanlike behavior. Any student leaving an event prior to the conclusion will not be allowed to re-enter without paying full admission again.

EXPENDITURE OF SCHOOL FUNDS

Officers for any class or school organization are not to spend money without authorization. The faculty advisor and the principal must approve all expenditures in advance. The superintendent must sign all purchase orders. If this procedure is not followed, bills will not be paid by the school.

EXTRA-CURRICULAR ACTIVITIES

Any student interested in dual sport participation may request an application form from the activities' director.

FIELD TRIPS

Classes may take educational field trips during the school year under the teacher's direction. When trips are made in school buses outside of school district boundaries, parent/guardian will be notified. Students are required to have written permission from a parent/guardian and emergency medical authorization slip signed prior to going on a field trip. Once signed, the permission form is in effect until graduation.

FORFEITURE OF AWARDS

Achievement awards and letter points shall be forfeited for flagrant or repeated violations of school guidelines.

FUND RAISERS

All fundraising activities must be approved in advance by the administration. Participation in non-approved activities shall be considered a violation of district policy. Local businesses should be called upon as much as possible to provide either the service or product to be used as the source of the fund-raiser.

GOOD STANDING

Good Standing means a student is passing all classes, on track for graduation, has no violations or detention or suspension time and no unexcused absences or tardies.

GRADE LEVEL PLACEMENT FOR SENIOR HIGH

Students will be classified by grade based upon academic credits earned.

Freshman	Completion of 8 th grade and 0 to 5.00
Sophomore	5.00 – 11.00
Junior	11.00 – 17.00
Senior	17.00 and up

GRADING PERCENTAGES

Grade percentages for grades 7-12 is as follows:

A	94-100	C+	77-79
A-	90-93	C	73-76
B+	87-89	C-	70-72
B	83-86	D+	67-69
B-	80-82	D	63-66
		D-	60-62
		F	59 and below

GRADING POLICY

Students will receive a letter grade in each course at the end of each nine-week period (quarter). A semester grade will be given at the end of quarter 2 and quarter 4. GPA (grade point average) will be calculated as follows:

Letter Grade Equivalent		Range (hundredths)		Range (thousandths)			
A	4.00	B-	2.67	D+	1.33	I	Incomplete
A-	3.67	C+	2.33	D	1.00	P	Pass
B+	3.33	C	2.00	D-	.67	W	Withdrawn
B	3.00	C-	1.67	F	0.00		

WEIGHTED GRADES

Grade weighting will be used to reflect the academic achievements of students completing college level courses offered by the District. Only those college level courses offered by the District and taught by qualified teachers shall be considered for grade weighting, i.e. Advanced Placement (AP) and concurrent enrollment courses (College in the High School, and Online College in the High School).

Letter Grade Equivalent			Range (hundredths)		Range (thousandths)		
A	4.20	B-	2.87	D+	1.53	I	Incomplete
A-	3.87	C+	2.53	D	1.20	P	Pass
B+	3.53	C	2.20	D-	.87	W	Withdrawn
B	3.20	C-	1.87	F	0.00		

COLLEGE CREDIT COURSES

The Board of Education wishes to provide opportunities for students to enroll in courses within the Lake of the Woods School, which are college, credited through a Minnesota university/state college. Students who elect to enroll in a college credit correspondence course under the Post-Secondary Enrollments Options program may have a reduction in

the number of courses they are enrolled in at Lake of the Woods. Credits will be awarded on the following basis: 3 college semester credit equals .75 high school credits, 4 college semester credits equal 1 high school credit and 2 college semester credits equals .5 high school credits. All grades earned under the PSEO program will be included in the student's grade point average. Seniors must complete all correspondence courses by May to have those grades included in the final GPA. Credits will count toward graduation if an official college transcript is received by the Wednesday before graduation.

ASSESS-OUT POLICY AND PROCEDURES

Minnesota Academic Standards provides an opportunity for students to demonstrate mastery of subject material and earn course credit. A student who has gained conceptual knowledge and skills necessary to pass a course may elect to earn credit for the course by successfully completing the test out procedure for the course.

Application for assess-out must be made to the high school principal or counselor by May 15th for the first semester and November 15th for second semester. Parent signature must accompany the application.

A student may attempt to test-out of any given course only once. If the student fails any portion of the exam, they must enroll in and pass the course to receive credit in that course. The test-out will consist of a written exam, but may include lab work, presentations, problem solving, and submission of portfolios, performance and/or demonstrations. Tests will not be returned to the student.

The same criteria will be used to determine whether the student passes the exam (and, thus, the course) as would be used to determine whether a student would pass the course if they were enrolled in it. Criteria for passing the comprehensive exam must not be more stringent than the criteria for passing a course. Students will earn a grade based on the district adopted grading scale. MN Statute 120B.024

GRADUATION REQUIREMENTS

Lake of the Woods operates under a semester system and credits will be awarded on a semester basis. Students will receive 1/2 credit per class per semester and need a total of 24 credits for graduation.

In addition to the academic requirements, all textbooks and school equipment must be returned and all school debts must be satisfied.

Students must register for six courses each semester. District and MDE academic requirements:

Fine Arts 1-year	Physical Education 1 year
Careers 1 semester	Science 3 years (Earth Science, Biology, Chemistry or Physics)
English 4 years	Mathematics 3 years
Health 1 semester	Social Studies 3.5 years
Electives 7.5 credits	

Students completing credit recovery classes must complete coursework by the Wednesday before graduation to be eligible for the graduation ceremony. A comprehensive explanation of graduation requirements may be obtained from the office. A copy of the curriculum guide will be posted on the school website. All failed required courses must be retaken and passed to receive credit.

The high school principal shall certify students for graduation from high school. It shall be the policy of the Board of Education that a diploma shall be granted only when a student has completed all local and state requirements for graduation.

GRADUATION CEREMONY

Students must have met all credit, test, and behavioral requirements of the State of Minnesota and Lake of the Woods Public School to participate in the graduation ceremony. All credits must be on file with the principal prior to the graduation ceremony. This includes credits from Lake of the Woods School, PSEO, online courses, correspondence courses, distance learning courses.

VALEDICTORIAN / SALUTATORIAN

The Valedictorian and Salutatorian shall:

Be determined at the completion of the 3rd quarter of the senior year.

Be enrolled as a full-time student of ISD #390 for a minimum of two uninterrupted school years (4 consecutive semesters) in grades 11 and 12. To be eligible a student must have earned a minimum of 11 credits from Lake of the Woods High School. For the purposes of determining grade point averages (GPA) and thus class rank, credits from Lake of the Woods and any other public or private school registered with the Minnesota Department of Education will be factored into the ranking. The final transcript will list the student with the highest GPA as the 1st ranked student even though he/she may not be eligible to be the valedictorian. The final transcript will list the student with the second highest GPA as the 2nd ranked student even though he/she may not be eligible to be the salutatorian. If the valedictorian is not the top ranked student in his/her class an explanation of our policy will be placed on the transcript of the valedictorian. If the salutatorian is not the 2nd ranked student in his/her class an explanation of our policy will be placed on the transcript of the salutatorian.

For purposes of choosing salutatorian and valedictorian the grade point average shall be carried out to the second decimal point. Students with equal grade point averages at the second decimal point shall be declared co-aledictorian or co-salutatorian.

HOMEBOUND INSTRUCTION

Homebound instruction is available for any student who is out of school due to illness (either at home or in the hospital) for an extended period. It is a valuable service offered to our students to insure they do not fall too far behind their classmates due to an extended illness. Please contact the school office if you have any questions regarding homebound instruction.

HOMECOMING

Student Council sponsors Homecoming and is responsible for planning all activities relating to Homecoming week under the guidance of the advisor. All students in good standing in the senior class are eligible to be nominated as candidates for homecoming king and queen.

HONOR ROLL

Honor Roll consists of students in grades 6-12 who have maintained a grade point average of 3.66 or better for the "A" Honor Roll and 3.00 to 3.65 grade point average for the "B" Honor Roll. The Honor Roll will be calculated at the end of each quarter marking period. All work for which graded credit is given will be included in the calculation. An "F" or "I" (Incomplete) grade will disqualify a student from the honor roll for the quarter.

HONOR STUDENTS

Honor students having a GPA of 3.25 to 3.75 will receive silver honor cords. Honor students with a GPA of 3.75 or higher will receive gold high honor cords. Student status will be determined at the end of the third quarter of the senior year.

ILLNESS / INJURIES

A student who becomes ill or injured during the school day must report to the nurse. If the nurse is unavailable, the school secretary will initiate the procedure. If a student is ill enough to be sent home during the school day, the nurse will make the necessary arrangements. Students must have prior parent consent and school permission to leave.

Any injury/accident involving personal injury should be reported to the nurse. The nurse will summon help from the staff available and will call 911 (Medic Alert Team) if it appears to be necessary. An accident report must be made out immediately and turned in to the superintendent's office.

IMMUNIZATIONS

All students are required to provide proof of immunization, or appropriate documentation exempting the student from such immunization, and such other data necessary to ensure that the student is free from any communicable diseases, as a condition of enrollment.

INCOMPLETE COURSEWORK

All coursework should be completed and handed in before the end of each grading period. Faculty members may use their discretion in accepting late work caused by extenuating circumstances.

Incompletes shown on report cards for quarters 1, 2, and 3 will be changed to F's two weeks (maximum of 10 school days) after the end of the quarter. Fourth quarter Incompletes will be changed to F's on the last faculty workshop day of the school year unless the instructor advises the office personnel. Unusual circumstances will be addressed on an individual basis.

INSURANCE

Lake of the Woods School District does not provide accident insurance for students.

INTERNET USE EXPECTATIONS

By accessing district data networks, you are agreeing to Lake of the Woods School District's Internet Usage Policy. Parents/guardians are responsible for conveying the standards that their children should follow when using media and information resources. Lake of the Woods School supports and respects each family's right to opt-out of access. This opt-out must be provided in writing to the principal's office.

Students are expected to follow the guidelines below:

The internet is to be used for educational purposes only.

Access to the Internet is a privilege. Abuse of this privilege may result in the suspension or termination of the user's access, as well as possible further disciplinary action.

Students will not reveal personal information online for themselves, other students, staff, family, and/or friends.

Transmission of any information in violation of district, state, or federal regulations is prohibited.

Accessing, uploading, downloading, or sending information that is written in inappropriate language, including but not limited to sexual, racist, or abusive language, is prohibited.

Violation of copyright laws or otherwise use of intellectual property to which a user does not have rights is prohibited. Intellectual property includes but is not limited to music, movies, books, photos, games, and software.

Use of the internet that results in charges, including but not limited to monetary fees, billing violations, and unwanted subscriptions to Lake of the Woods School is prohibited.

Destruction or alteration of another user's information is prohibited.

Use of another user's credentials is prohibited.

Computer storage and communications may be treated like school lockers. School officials may review all information and communications contained therein. Users should be aware that any information on the network might not be private. Third parties without the knowledge of the user and/or Lake of the Woods School may access information sent over the Internet.

Consequences of Violations

Suspension/revocation of computer access;

Suspension/revocation of Internet access; School detention/suspension/expulsion;

Legal action and prosecution by the authorities.

INTERVIEWS (STUDENTS & OUTSIDE AGENCIES)

Generally, persons other than a student's parents/guardians may not interview students during the school day, school district officials, employees and/or agents, except as otherwise provide by law and/or this policy. Requests to interview students shall be made through the principal's office.

JUNIOR HIGH PROMOTION AND RETENTION

Students who fail any semester of a yearlong class in the sixth, seventh or eighth grade are required to make up the credit in credit recovery to earn a passing grade. Students who have not acquired the necessary basic skills to be successful in the next grade may be referred for retention. The high school principal and faculty will review grades and special circumstances to determine promotion or retention

LEAVING SCHOOL GROUNDS

To leave the school grounds, a student must get a pass from the office. To receive this pass, the student must bring a note signed by his/her parent/guardian explaining the need for the student to leave school grounds. The principal reserves the right to refuse issuing such passes. Student's name, destination and date must be on the sign out sheet when you leave and the time you return. Leaving school grounds without permission after once reporting to school will be considered an unexcused absence. Once a student arrives on school grounds, the student is not to leave school grounds without permission. Any student leaving school grounds must have a signed permission slip in his/her possession. This is subject to being checked when leaving or returning to the school.

LOCKERS AND LOCKS

School lockers are the property of the school district. At no time does the school district relinquish its exclusive control of lockers provided for the convenience of students. Inspection of the interior of lockers may be conducted by school authorities for any reason at any time without notice and without student consent.

Each student is assigned to a locker and is responsible for the appearance and condition of that locker for the duration of the school year. Charges may be assessed for any damage done to lockers or for school locks that are not returned. Students are to use their assigned locker and not switch lockers. Students should not share their lockers or combinations with other students.

It is recommended that you do not leave money or other valuable items in your locker. If you have money or possessions that you do not want to lose, you may bring them to the office for security. The school is not liable for lost or stolen items.

LOST AND FOUND

Lost and found areas are provided in the school to collect lost items. We encourage all students and parents to check these areas for your items. Items not claimed by the 15th of each month are discarded or given away.

LUNCH / BREAKFAST

The district office will take lunch money deposits. Applications for free or reduced-price lunches should be submitted to the superintendent's office for approval. Students receiving free or reduced-price lunches may not use

personal identification number (PIN) to buy meals for anyone other than themselves. It is recommended that lunch deposits be made by the week or by the month. The cost for lunches will be established and announced by the Board of Education prior to the first day of school each fall.

MAKE UP WORK

After an absence, a student's parent/guardian must provide a written excuse, face-to-face communication, email, or telephone conversation to the office indicating the date missed and reason for absence along with parent signature if it is a written note.

For appointments (dental, medical, vision, counseling or mental health, court, probation, etc.) to be excused, the student must present an appointment card from the facility in order for the absence to be excused.

A student will be allowed two school days after returning to school to make up work. A teacher may require an additional or alternative assignment to compensate for any loss of class discussion, lecture or activities. Special consideration will be given for unusual circumstances.

MEDICATION

School personnel will not provide students with any medication. The school nurse will store medications for students who are on prescribed drugs. If a student must take medication from home, he/she must bring the medication to the nurse with written instructions from the parent or physician as to how it is to be administered.

MINNESOTA HONOR SOCIETY

Students will be selected for membership to the Lake of the Woods High School Chapter of the Minnesota Honor Society according to the following procedure:

Eligible students are rated on a four-point scale as determined by the Minnesota Honor Society Association.

Scholarship - Members must have and maintain at least a 3.25 cumulative grade point average.

Leadership - Students must demonstrate leadership in classroom and organizational work, must demonstrate leadership in promoting school activities, must successfully hold school offices or positions of responsibility and must exemplify positive qualities and attitudes. Students must be in at least two activities per academic year, one of which must be a school activity. Activity verification forms must be completed and submitted with the application for membership.

Service - Students must have a willingness to render any service to the school and the community when called upon, a willingness to do committee work or staff work, and a readiness to show courtesy by assisting visitors, teachers and students.

Character - Students must meet pledges and responsibilities to the school promptly, demonstrate the highest standards of honesty and reliability, demonstrate concern and respect for others and actively help to rid the school of bad influences or environment. Two letters of recommendation from a faculty member, school administrator, board member, or a citizen of the community attesting to their character, leadership, and service to the school and community must be given to the advisors by the due date.

The faculty screening committee has the responsibility of selecting new members and dismissing members who fail to maintain Honor Society standards, as defined in the Minnesota Honor Society Constitution and the bylaws of the Lake of the Woods Chapter. A drug, alcohol, or tobacco violation will be just cause for immediate dismissal from the Honor Society. The Faculty Screening Committee will review on an individual basis any violation of school rules, school board policy, civil laws and actions. A copy of the Honor Society Constitution and Lake of the Woods Bylaws are available upon request. Minnesota Honor Society members and prospective members are given copies of the Constitution.

MINNESOTA STATE HIGH SCHOOL LEAGUE

Under the bylaws of the Minnesota State High School League (MSHSL), students participating in activities governed by the MSHSL who violate certain MSHSL rules must be given consequences under the League's policies. MSHSL consequences include loss of eligibility for 2 events or two weeks to total loss of eligibility in all activities. This includes music and fine arts activities as well as sports. LOTW School District will follow MSHSL Category I guidelines. Category II consequence is 2 events or 12 weeks, whichever is shorter.

Violations, which result in school and MSHSL penalties, include hazing, sexual, racial and religious harassment, violence, use of drugs, alcohol or other controlled substances and conduct infractions.

Refer to the current MSHSL athletics or fine arts Eligibility Information bulletins for specific details. All LOTW students have a responsibility to follow the MSHSL regulations.

MONEY, VALUABLES AND PERSONAL PROPERTY

Please pay by check whenever possible. The school is not responsible for valuables that are lost, damaged, or stolen at school. Phones, iPods, MP3 Players, cameras, expensive watches, jewelry and large sums of money should not be brought to school. If they are brought, they are the responsibility of the student.

NOON PRIVILEGES

Students in grades 6-10 must remain in the school during their lunch period.

Students in grades 11-12 who are in good standing may leave the building and grounds with a permission form and driving form signed and dated from their parent/guardian for the school year. Students are required to sign out and back in upon return.

NURSE'S OFFICE

Students must have permission from a teacher to visit the Nurse's Office. They should not visit the nurse's office between classes without checking in with their next hour teacher except under extreme circumstances. Students must check in at the school office to have their pass initialed by the school secretary before going to the nurse's office and again before returning to class. With consent from the school nurse, students may rest in the nurse's office for 15 minutes at which time they will either go back to class or go home. Students who return to class from the nurse's office within the 15 minutes allowed, and have a pass back to class, should not be marked tardy. If the student was in the nurse's office for 15 minutes or more, they will be marked accordingly in their attendance record by the office. All student UNV (unverified absences) attendance codes will be followed up on by the main office.

OFF CAMPUS MISCONDUCT

Students engaging in off campus misconduct (with a connection to the school, the students or the employees) may be subject to disciplinary action by the school district.

OPEN ENROLLMENT / PSEO

The district participates in the Enrollment Options Program as established by MN Statue 124D.03. PSEO students are no longer in attendance at Lake of the Woods School and are required to follow visitor procedures.

PARENT ACCESS

Parents will have access to their student's school information through the internet. Student information includes attendance, food service accounts, grades and discipline information. User ID's and passwords are available to families upon request. This information is password protected; therefore, parents/guardians will only have access to their child's records.

PASSES

From Room to Room: Passes will be used to gain admittance from one room to another. Passes should not be issued to a room where a class is in progress. If a student has class work to do in the Media Center, he/she may obtain a pass from the instructor who made the assignment. The student should report to his/her assigned class/study hall first.

For Leaving the Building: Students are to obtain a pass to leave the building from the office. Students are to sign off in the log when leaving and upon return to school.

PHYSICAL EXAMS

All individuals in athletics must have physical exams every three years and parent approval (junior and senior high students). No equipment is to be issued and no participation will be allowed until the student gives the coach a slip from the physician's office.

PLAGIARISM

Plagiarism is defined as copying/stealing and passing off as one's own ideas or words of another, using someone else's created production without citing the source, or committing literary theft. Examples include: Turning in a paper from an Internet source as one's own; Using another student's work and handing it in as one's own; Using information from an encyclopedia, book, textbook, web site, database, etc., without citing the source; Using another person's idea, opinion, or theory without citing the source; Using any facts, statistics, graphs, drawings, pictures, sounds or other piece of piece of information from any source that is not common knowledge, without citing the source; Using quotations of another person's actual spoken or written word without citing the source; Paraphrasing another person's unique ideas, spoken or written, without citing the source; Using online translators for assignments and assessments.

Plagiarism will result in a "zero" (no credit) on the assigned paper or project.

Teachers will provide written documentation of the plagiarism and will use the following procedure:

Discussion with the student

Call to parents by the teacher

Notify principal and principal's referral to Activities Director, Student Council Advisor and National Honor Society as applicable.

The student may be allowed to rewrite the assignment according to teacher specifications. The student's grade on the rewritten assignment will be no higher than a "70%." Failure to rewrite the assignment will result in a "0" for that assignment.

A second plagiarism offense may result in a "0" for the course. The teacher will consult the principal on instances where students and or parents (guardians) question the Academic Integrity (Plagiarism) Policy and the consequences of the plagiarism offense.

PLEDGE OF ALLEGIANCE

Students shall recite the Pledge of Allegiance to the flag of the United States of America on a regular basis. Anyone who does not wish to participate in reciting the Pledge of Allegiance for any personal reasons may elect not to do so. Students and school personnel must respect other persons' rights to make that choice. Students will be instructed in proper etiquette toward, correct display of, and respect for the flag, as well as in patriotic exercises.

POSTERS / FLYERS

Posters or signs must receive permission from the district office. Posters shall be neat and beyond reproach in subject matter, grammar, spelling etc. Posters are to be removed by the individuals who posted them the day following the event or function.

Approved posters may be displayed in the following areas:

Designated hallways;

Individual rooms with the permission of the teacher.

PROM

Prom dates who are students must be from the freshman, sophomore, junior or senior classes. If a junior or senior student wishes to take a person not in attendance at LOW, they must be under 21 year of age. Prior written approval is required. The written request must be submitted the Wednesday before Prom.

PUBLIC DISPLAY OF AFFECTION

In order to maintain high standards of conduct, students should refrain from public displays of affection in the school building, on school property, and at school-sponsored events. On first offense, the couple will receive a verbal reprimand. On second offense, a disciplinary referral is to be completed and the principal will address with the couple. If the inappropriate behavior continues, parents will be notified.

PUBLICATIONS & ACTIVITIES (SCHOOL SPONSORED)

The school district may exercise editorial control over the style and content of student expressions in school sponsored publications and activities. Faculty shall supervise student writers to insure compliance with the law and school district policies.

REASONABLE FORCE STATEMENT

All school district personnel shall be responsible for contributing to the atmosphere of mutual respect within the school. Their responsibilities relating to student behavior shall be authorized and directed by the superintendent. A school employee, school bus driver, or other agent of a school district, in exercising the person's lawful authority, may use reasonable force when necessary under the circumstances to restrain or correct a student; or prevent bodily harm or death to another person.

REPORT CARDS

Report cards will be generated on a nine-week basis. All grade reports are accessible electronically on ParentVue. Contact the school secretary to obtain a password.

SCHEDULING ACTIVITIES

An advisor must schedule all activities. Dances, concerts, fund raising drives, club meetings, etc. must be scheduled on the district-scheduling calendar. Any group planning a fundraising activity must get the request approved in advance by the building principal.

SCHOOL PICTURES

The school contracts annually to have pictures taken during the school year. Information regarding prices, times, and dates will be distributed. You are not obligated to purchase any pictures; the school simply offers the services. All students in grades 6-12 will have their picture taken. Seniors are encouraged to have senior photos taken during the

summer. Senior photos submitted for the yearbook or school publication will be approved by senior class advisor and high school principal.

SCHOOL PROPERTY

Students are responsible for the books, school property and locker as assigned. Damage to books, lockers or other school property will be repaired or paid for by the student. Students are requested to help keep the floors and walls in the washrooms, halls, classrooms, etc.... clean and looking presentable.

SCHOOL SONG

Behold! Behold!

The Bears in Maroon and Gold!

We're Here to Start and Never Depart.

The Bears in Maroon and Gold!

Come on and hail Lake of the Woods High School

And wave our colors through the air!

Come on and hail Lake of the Woods High School

And let the players take the dare!

Come on and hail Lake of the Woods High School

Keep our opponents on the run!

Come on and hail Lake of the Woods High School and shout the victories we have won!

Victory-Ready-Let's Go

V-I-V-I-V-I-C-T

T-O-T-O-T-O-R-Y

V-I-C-T-O-R-Y

We Want Victory!

SEARCH OF STUDENTS' LOCKERS, DESKS, PERSONAL POSSESSIONS & PERSONS

Pursuant to Minnesota Statutes 121A.72, school lockers are the property of the school district. At no time does the school district relinquish its exclusive control of lockers, desks, personal possessions or persons provided for the convenience of students. School authorities for any reason, may conduct inspection of the interior of lockers, desks, vehicles, personal possessions, and persons at any time, without notice, without student consent, and without a search warrant. The district may use a trained canine unit to inspect school lockers, indoor and outdoor areas, and the district parking lots. School authorities will provide notice of a search to students unless disclosure would impede an ongoing investigation by law enforcement or school officials.

SENIOR PRIVILEGES

Privileges will begin after fourth quarter midterm grades are posted. Seniors who are in good standing and on track to graduate will receive senior privileges. All bills must be paid. Permission is granted to sign out of study hall to other areas of the school or off school grounds.

Seniors on track to graduate and in good standing will not be in class following graduation practice. They are to be in the school building only to complete coursework, plan and rehearse for graduation.

STAFF

You may contact staff via e-mail. Staff address are their first name_first initial of their last name @lakeofthewoodsschool.org. Staff information may be found on the district website.

STATE TOURNAMENT ATTENDANCE

The school district shall not provide transportation, tickets, or expense money for students going to any state tournament as a nonparticipant. The school district assumes no liability for students attending a state tournament as a spectator. Students shall plan for such events with parental approval.

STUDENT COUNCIL / CLASS OFFICERS

Students have an opportunity to participate in student government. Elections will be held annually. This provides an opportunity to be involved in the high school decision-making process.

Selection of Student Council members:

Two representatives from each class grades 6-12 will be elected.

All students running for office must be enrolled full time.

Officers will be elected by the student body (grades 6-12). Nomination for candidates will be by self-announcement. The officers will consist of president, vice-president, secretary, and treasurer.

All students running for office must have passing grades in all subjects. Student council and class officers are expected to be role models for peers. In an instance where behavior, attendance, or academic achievement fall below expectations the privilege of serving as a class officer/student council representative may be suspended on the recommendation of class advisors in conjunction with the principal.

STUDENTS IN THE BUILDING AFTER SCHOOL

Students are to remain in the building after school only if requested by a staff member or participating in activities supervised by an advisor. After 3:30, students not under the supervision of a staff member or activity advisor are to go to the commons. Students are not permitted in the halls after 3:30 pm.

THE PUPIL FAIR DISMISSAL ACT OF 1974

All of the following procedures for discipline/suspension/exclusion/expulsion would be carried out in accordance with The Pupil Fair Dismissal Act of 1974 (M.S. 127.26-M.S.127.39).

TITLE IX and SECTION 504

It is the policy of ISD 390 not to discriminate based on sex or disability in admission to or employment in its educational programs or activities, as required by Title IX of the 1972 Educational Amendments. Inquiries regarding compliance with Title IX and Section 504 may be directed to the Coordinators listed.

Section 504 Coordinator Elementary:

Jeff Nelson, Superintendent
218-634-2510 ext. 1506
jeff_n@lakeofthewoodsschool.org

Section 504 Coordinator High School:

Mary Merchant (HS Principal)
218-634-2510 ext. 1420
mary_m@lakeofthewoodsschool.org

Title IX Coordinator:

Kirby Borgen, Dean of Students
218-634-2510 ext. 1518
kirby_b@lakeofthewoodsschool.org

Alternate Title IX Coordinator:

Mary Merchant, High School Principal
218-634-2510 ext. 1420
mary_m@lakeofthewoodsschool.org

TRANSPORTATION SAFETY POLICY

District 390 has established formal bus policies, rules, and regulations. Minnesota Statute 121A.59 provides that transportation by the bus is a privilege, not a right. All students who ride a school bus are subject to regulations.

Students will be cited for the following: failure to remain seated, refusing to obey the driver, fighting, throwing objects, use of tobacco, alcohol or drugs, profanity, vandalism. Behavior problems will be addressed by the driver, including suspension of riding privileges. The driver, transportation director, and high school principal will address serious and persistent situations. Offenses that are dangerous or destructive will result in suspension and may include notification of legal authorities. Students damaging school buses will be held liable for the damages. Failure to initiate payment will result in loss of riding privileges until damage is paid for.

Students will participate in bus safety training of which will address the following competencies: school bus transportation is a privilege, not a right, district policies for student conduct and school bus safety, appropriate conduct while on the bus, the danger zones surrounding a school bus, procedures for safely boarding and leaving a school bus, procedures for safe vehicle lane crossing, school bus evacuation and other emergency procedures.

Bus drivers are empowered to enforce safe and healthy behavior on the bus as well as requirements of dress to enter the bus. Riding a bus is a privilege which will be suspended or removed if circumstances warrant.

Bus drivers are responsible for the discipline on the bus. When behavior jeopardizes the safety and well-being of all students, the drivers must act. The action that is taken by the driver is:

First Offense...Parents are notified. Student receives oral warning.

Second Offense...Parents are notified, with written warning to student.

Third and Additional Offense...Student loses riding privileges; days determined by transportation director/administration.

A serious infraction could result in an immediate loss of riding privileges.

A School Bus Incident Report is sent to parents each time an incident occurs. A discussion with the parents will occur with each incident. A copy of the report is filed with the principal and the transportation supervisor. The bus driver may seek counsel from the principals. However, the ultimate authority rests with the driver. If an issue cannot be satisfactorily resolved between the driver and the parent or child, the transportation supervisor is to be called.

NOTE: Warm clothing is to be worn on extracurricular bus trips when conditions warrant. Each student must have a cap, boots, coat and gloves.

TRESPASSING

It is a violation of the law to be found in a school building or in an unauthorized area of the campus without permission. In general, anyone in the building should be an enrolled student, parent/guardian of a student, a guest with permission from the office to be in the building, or attending an event which is open to the public.

UNPAID BILLS

Students will be notified of unpaid bills and a payment due date. Failure to make payment or establish a payment plan may prompt a request for assistance from appropriate agency. Diplomas will not be provided to any graduates with outstanding bills.

VEHICLES

Students are required to register their vehicle with the office and have a parent/guardian permission form completed and signed to park in the school parking lot. A parking permit tag will be issued to students to use during the school year. Students are to park in the main parking lot located in front of the building.

Students are to enter and exit the building through the main doors during the school day.

Students are not permitted in vehicles during the school day without permission from the office. Students are permitted to park in a school district location as a matter of privilege, not of right.

If a student uses the vehicle during the breaking of school rules or policies, the right to drive on school property may be revoked for a period of time as determined by the high school principal. Suspension refers to any and all school activities, after-school activities, school-sponsored evening or weekend activities and summer activities. Vehicles not in compliance with this regulation will be towed off campus at owner's expense.

VISITORS

All visitors, including parent/guardians and PSEO students, are required to report to the district office when entering the building to sign in and pick up a visitor identification label. Visitor identification labels are issued during the school day 8:15 a.m. to 3:05 p.m. Student visitors are not allowed during the school day. Administration has the statutory right to ban someone from school premises, Minnesota Statute 69.605(4).

WEATHER RELATED CLOSURE

In the event that school is to be closed for bad weather, information is provided by Lake of the Woods District instant alert system which will notify parents via phone, text message and email when school is closing. Parents may access this system via the Lake of the Woods School website at <http://www.lakeofthewoodsschool.org>. This system will also be used when there are other important district wide notices for parents.



Lake of the Woods School School Board Meeting Agenda Information

School Board Agenda

Date:

July 24, 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.
 - 506 Student Discipline > Adds substantial revisions, especially for elementary aged students regarding nonexclusionary disciplinary practices, reasonable force, recess, etc.
 - 507 Corporal Punishment and Prone Restraint > Adds prohibition article regarding prone restraints.
 - 513 Student Promotion, Retention, and Program Design > Adds Gifted and Talented Student provisions; early admissions.
 - 602 Organization of School Calendar and School Day > Adds E-learning provisions
 - 603 Curriculum Development > Updates District Advisory Committee provisions; deletes curriculum development process (article VI)
 - 604 Instructional Curriculum > Updates required academic standards: prohibits curriculum discrimination/discipline
 - 624 Online Instruction > New policy on online instruction

Attachments:

- 1.0 506 Student Discipline
- 2.0 507 Corporal Punishment and Prone Restraint
- 3.0 513 Student Promotion, Retention, and Program Design
- 4.0 602 Organization of School Calendar and School Day
- 5.0 603 Curriculum Development
- 6.0 604 Instructional Curriculum
- 7.0 624 Online Instruction

Fiscal Impact:

NA

Recommendation(s):

Approve and adopt policies as presented

School Board Action:

Motion by: _____

Second by: _____

Vote Yes: _____

Vote No: _____

No Action Required: _____

Adopted: _____

Revised: _____

MSBA/MASA Model Policy 506
Orig. 1995
Rev. 2023

506 STUDENT DISCIPLINE

[Note: School districts are required by statute to have a policy addressing these issues.]

I. PURPOSE

The purpose of this policy is to ensure that students are aware of and comply with the school district's expectations for student conduct. Such compliance will enhance the school district's ability to maintain discipline and ensure that there is no interference with the educational process. The school district will take appropriate disciplinary action when students fail to adhere to the Code of Student Conduct established by this policy.

II. GENERAL STATEMENT OF POLICY

The school board recognizes that individual responsibility and mutual respect are essential components of the educational process. The school board further recognizes that nurturing the maturity of each student is of primary importance and is closely linked with the balance that must be maintained between authority and self-discipline as the individual progresses from a child's dependence on authority to the more mature behavior of self-control.

All students are entitled to learn and develop in a setting which promotes respect of self, others, and property. Proper positive discipline can only result from an environment which provides options and stresses student self-direction, decision-making, and responsibility. Schools can function effectively only with internal discipline based on mutual understanding of rights and responsibilities.

Students must conduct themselves in an appropriate manner that maintains a climate in which learning can take place. Overall decorum affects student attitudes and influences student behavior. Proper student conduct is necessary to facilitate the education process and to create an atmosphere conducive to high student achievement.

Although this policy emphasizes the development of self-discipline, it is recognized that there are instances when it will be necessary to administer disciplinary measures. The position of the school district is that a fair and equitable district-wide student discipline policy will contribute to the quality of the student's educational experience. This discipline policy is adopted in accordance with and subject to the Minnesota Pupil Fair Dismissal Act, Minnesota Statutes, sections 121A.40-121A.56.

In view of the foregoing and in accordance with Minnesota Statutes, section 121A.55, the school board, with the participation of school district administrators, teachers, employees, students, parents, community members, and such other individuals and organizations as appropriate, has developed this policy which governs student conduct and applies to all students of the school district.

III. DEFINITIONS

- A. "Nonexclusionary disciplinary policies and practices" means policies and practices that are alternatives to dismissing a pupil from school, including but not limited to evidence-based positive behavior interventions and supports, social and emotional services, school-linked mental health services, counseling services, social work services, academic screening for Title 1 services or reading interventions, and alternative education services. Nonexclusionary disciplinary policies and practices include but are not limited to the policies and practices under sections 120B.12; 121A.575, clauses (1) and (2); 121A.031, subdivision 4, paragraph (a), clause (1);

121A.61, subdivision 3, paragraph (r); and 122A.627, clause (3).

- B. "Pupil withdrawal agreement" means a verbal or written agreement between a school administrator or district administrator and a pupil's parent to withdraw a student from the school district to avoid expulsion or exclusion dismissal proceedings. The duration of the withdrawal agreement cannot be for more than a 12-month period.

IV. POLICY

- A. The school board must establish uniform criteria for dismissal and adopt written policies and rules to effectuate the purposes of the Minnesota Pupil Fair Dismissal Act. The policies must include nonexclusionary disciplinary policies and practices consistent with Minnesota Statutes, section 121A.41, subdivision 12, and must emphasize preventing dismissals through early detection of problems. The policies must be designed to address students' inappropriate behavior from recurring.
- B. The policies must recognize the continuing responsibility of the school for the education of the pupil during the dismissal period.
- C. The school is responsible for ensuring that alternative educational services, if the pupil wishes to take advantage of them, must be adequate to allow the pupil to make progress toward meeting the graduation standards adopted under Minnesota Statutes, section 120B.02 and help prepare the pupil for readmission in accordance with section Minnesota Statutes, section 121A.46, subdivision 5.
- D. For expulsion and exclusion dismissals and pupil withdrawal agreements as defined in Minnesota Statutes, section 121A.41, subdivision 13:
 - 1. for a pupil who remains enrolled in the school district or is awaiting enrollment in a new district, the school district's continuing responsibility includes reviewing the pupil's schoolwork and grades on a quarterly basis to ensure the pupil is on track for readmission with the pupil's peers. The school district must communicate on a regular basis with the pupil's parent or guardian to ensure that the pupil is completing the work assigned through the alternative educational services as defined in Minnesota Statutes, section 121A.41, subdivision 11. These services are required until the pupil enrolls in another school or returns to the same school;
 - 2. a pupil receiving school-based or school-linked mental health services in the school district under Minnesota Statutes, section 245.4889 continues to be eligible for those services until the pupil is enrolled in a new district; and
 - 3. the school district must provide to the pupil's parent or guardian information on accessing mental health services, including any free or sliding fee providers in the community. The information must also be posted on the school district website.

V. AREAS OF RESPONSIBILITY

- A. The School Board. The school board holds all school personnel responsible for the maintenance of order within the school district and supports all personnel acting within the framework of this discipline policy.
- B. Superintendent. The superintendent shall establish guidelines and directives to carry out this policy, hold all school personnel, students, and parents responsible for conforming to this policy, and support all school personnel performing their duties within the framework of this policy. The superintendent shall also establish guidelines and directives for using the services of appropriate agencies for assisting students and parents. Any guidelines or directives established to implement this policy shall be submitted to the school board for approval and shall be attached as an addendum to

this policy.

- C. Principal. The school principal is given the responsibility and authority to formulate building rules and regulations necessary to enforce this policy, subject to final school board approval. The principal shall give direction and support to all school personnel performing their duties within the framework of this policy. The principal shall consult with parents of students conducting themselves in a manner contrary to the policy. The principal shall also involve other professional employees in the disposition of Behavior referrals and shall make use of those agencies appropriate for assisting students and parents. A principal, in exercising his or her lawful authority, may use reasonable force when it is necessary under the circumstances to ~~correct or~~ restrain a student ~~to~~ prevent imminent bodily harm or death to the student or another.
- D. Teachers. All teachers shall be responsible for providing a well-planned teaching/learning environment and shall have primary responsibility for student conduct, with appropriate assistance from the administration. All teachers shall enforce the Code of Student Conduct. In exercising the teacher's lawful authority, a teacher may use reasonable force when it is necessary under the circumstances to ~~correct or~~ restrain a student ~~to~~ prevent imminent bodily harm or death to the student or another.
- E. Other School District Personnel. All school district personnel shall be responsible for contributing to the atmosphere of mutual respect within the school. Their responsibilities relating to student behavior shall be as authorized and directed by the superintendent. A school employee, school bus driver, or other agent of a school district, in exercising his or her lawful authority, may use reasonable force when it is necessary under the circumstances to restrain a student ~~to~~ prevent bodily harm or death to the student or another.
- F. Parents or Legal Guardians. Parents and guardians shall be held responsible for the behavior of their children as determined by law and community practice. They are expected to cooperate with school authorities and to participate regarding the behavior of their children.
- G. Students. All students shall be held individually responsible for their behavior and for knowing and obeying the Code of Student Conduct and this policy.
- H. Community Members. Members of the community are expected to contribute to the establishment of an atmosphere in which rights and duties are effectively acknowledged and fulfilled.
- I. Reasonable Force Reports
 - 1. The school district must report data on its use of any reasonable force used on a student with a disability to correct or restrain the student to prevent imminent bodily harm or death to the student or another that is consistent with the definition of physical holding under Minnesota Statutes, section 125A.0941, paragraph (c), as outlined in section 125A.0942, subdivision 3, paragraph (b).
 - 2. Beginning with the 2024-2025 school year, the school district must report annually by July 15, in a form and manner determined by the MDE Commissioner, data from the prior school year about any reasonable force used on a general education student to correct or restrain the student to prevent imminent bodily harm or death to the student or another that is consistent with the definition of physical holding under Minnesota Statutes, section 125A.0941, paragraph (c).
 - 3. Any reasonable force used under Minnesota Statutes, sections 121A.582; 609.06, subdivision 1; and 609.379 which intends to hold a child immobile or

limit a child's movement where body contact is the only source of physical restraint or confines a child alone in a room from which egress is barred shall be reported to the Minnesota Department of Education as a restrictive procedure, including physical holding or seclusion used by an unauthorized or untrained staff person.

VI. STUDENT RIGHTS

All students have the right to an education and the right to learn.

VII. STUDENT RESPONSIBILITIES

All students have the responsibility:

- A. For their behavior and for knowing and obeying all school rules, regulations, policies, and procedures;
- B. To attend school daily, except when excused, and to be on time to all classes and other school functions;
- C. To pursue and attempt to complete the courses of study prescribed by the state and local school authorities;
- D. To make necessary arrangements for making up work when absent from school;
- E. To assist the school staff in maintaining a safe school for all students;
- F. To be aware of all school rules, regulations, policies, and procedures, including those in this policy, and to conduct themselves in accord with them;
- G. To assume that until a rule or policy is waived, altered, or repealed, it is in full force and effect;
- H. To be aware of and comply with federal, state, and local laws;
- I. To volunteer information in disciplinary cases should they have any knowledge relating to such cases and to cooperate with school staff as appropriate;
- J. To respect and maintain the school's property and the property of others;
- K. To dress and groom in a manner which meets standards of safety and health and common standards of decency and which is consistent with applicable school district policy;
- L. To avoid inaccuracies in student newspapers or publications and refrain from indecent or obscene language;
- M. To conduct themselves in an appropriate physical or verbal manner; and
- N. To recognize and respect the rights of others.

VIII. CODE OF STUDENT CONDUCT

- A. The following are examples of unacceptable behavior subject to disciplinary action by the school district. These examples are not intended to be an exclusive list. Any student who engages in any of these activities shall be disciplined in accordance with this policy. This policy applies to all school buildings, school grounds, and school property or property immediately adjacent to school grounds; school-sponsored activities or trips; school bus stops; school buses, school vehicles, school contracted vehicles, or any other vehicles approved for school district purposes; the area of

entrance or departure from school premises or events; and all school-related functions, school-sponsored activities, events, or trips. School district property also may mean a student's walking route to or from school for purposes of attending school or school-related functions, activities, or events. While prohibiting unacceptable behavior subject to disciplinary action at these locations and events, the school district does not represent that it will provide supervision or assume liability at these locations and events. This policy also applies to any student whose conduct at any time or in any place interferes with or obstructs the mission or operations of the school district or the safety or welfare of the student, other students, or employees.

1. Violations against property including, but not limited to, damage to or destruction of school property or the property of others, failure to compensate for damage or destruction of such property, arson, breaking and entering, theft, robbery, possession of stolen property, extortion, trespassing, unauthorized usage, or vandalism;
2. The use of profanity or obscene language, or the possession of obscene materials;
3. Gambling, including, but not limited to, playing a game of chance for stakes;
4. Violation of the school district's Hazing Prohibition Policy;
5. Attendance problems including, but not limited to, truancy, absenteeism, tardiness, skipping classes, or leaving school grounds without permission;
6. Violation of the school district's Student Attendance Policy;
7. Opposition to authority using physical force or violence;
8. Using, possessing, or distributing tobacco, tobacco-related devices, electronic cigarettes, or tobacco paraphernalia in violation of the school district's Tobacco-Free Environment; Possession and Use of Tobacco, Tobacco-Related Devices, and Electronic Delivery Devices Policy;
9. Using, possessing, distributing, intending to distribute, making a request to another person for (solicitation), or being under the influence of alcohol or other intoxicating substances or look-alike substances;
10. Using, possessing, distributing, intending to distribute, making a request to another person for (solicitation), or being under the influence of narcotics, drugs, or other controlled substances (except as prescribed by a physician), or look-alike substances (these prohibitions include medical marijuana or medical cannabis, even when prescribed by a physician, and one student sharing prescription medication with another student);
11. Using, possessing, or distributing items or articles that are illegal or harmful to persons or property including, but not limited to, drug paraphernalia;
12. Using, possessing, or distributing weapons, or look-alike weapons or other dangerous objects;
13. Violation of the school district's Weapons Policy;
14. Violation of the school district's Violence Prevention Policy;
15. Possession of ammunition including, but not limited to, bullets or other projectiles designed to be used in or as a weapon;
16. Possession, use, or distribution of explosives or any compound or mixture, the

- primary or common purpose or intended use of which is to function as an explosive;
17. Possession, use, or distribution of fireworks or any substance or combination of substances or article prepared for the purpose of producing a visible or an audible effect by combustion, explosion, deflagration or detonation;
 18. Using an ignition device, including a butane or disposable lighter or matches, inside an educational building and under circumstances where there is a risk of fire, except where the device is used in a manner authorized by the school;
 19. Violation of any local, state, or federal law as appropriate;
 20. Acts disruptive of the educational process, including, but not limited to, disobedience, disruptive or disrespectful behavior, defiance of authority, cheating, insolence, insubordination, failure to identify oneself, improper activation of fire alarms, or bomb threats;
 21. Violation of the school district's Internet Acceptable Use and Safety Policy;
 22. ~~Use of a cell phone in violation of the school district's Internet Acceptable Use and Safety Policy; Possession of nuisance devices or objects which cause distractions and may facilitate cheating including, but not limited to, pagers, radios, and phones, including picture phones;~~
 23. Violation of school bus or transportation rules or the school district's Student Transportation Safety Policy;
 24. Violation of parking or school traffic rules and regulations, including, but not limited to, driving on school property in such a manner as to endanger persons or property;
 25. Violation of directives or guidelines relating to lockers or improperly gaining access to a school locker;
 26. Violation of the school district's Search of Student Lockers, Desks, Personal Possessions, and Student's Person Policy;
 27. Violation of the school district's Student Use and Parking of Motor Vehicles; Patrols, Inspections, and Searches Policy;
 28. Possession or distribution of slanderous, libelous, or pornographic materials;
 29. Violation of the school district's Bullying Prohibition Policy;
 30. Student attire or personal grooming which creates a danger to health or safety or creates a disruption to the educational process, including clothing which bears a message which is lewd, vulgar, or obscene, apparel promoting products or activities that are illegal for use by minors, or clothing containing objectionable emblems, signs, words, objects, or pictures communicating a message that is racist, sexist, or otherwise derogatory to a protected minority group or which connotes gang membership;
 31. Criminal activity;
 32. Falsification of any records, documents, notes, or signatures;
 33. Tampering with, changing, or altering records or documents of the school district by any method including, but not limited to, computer access or other electronic means;

34. Scholastic dishonesty which includes, but is not limited to, cheating on a school assignment or test, plagiarism, or collusion, including the use of picture phones or other technology to accomplish this end;
35. Impertinent or disrespectful words, symbols, acronyms, or language, whether oral or written, related to teachers or other school district personnel;
36. Violation of the school district's Harassment and Violence Policy;
37. Actions, including fighting or any other assaultive behavior, which causes or could cause injury to the student or other persons or which otherwise endangers the health, safety, or welfare of teachers, students, other school district personnel, or other persons;
38. Committing an act which inflicts great bodily harm upon another person, even though accidental or a result of poor judgment;
39. Violations against persons, including, but not limited to, assault or threatened assault, fighting, harassment, interference or obstruction, attack with a weapon, or look-alike weapon, sexual assault, illegal or inappropriate sexual conduct, or indecent exposure;
40. Verbal assaults or verbally abusive behavior including, but not limited to, use of words, symbols, acronyms, or language, whether oral or written, that are discriminatory, abusive, obscene, threatening, intimidating, degrading to other people, or threatening to school property;
41. Physical or verbal threats including, but not limited to, the staging or reporting of dangerous or hazardous situations that do not exist;
42. Inappropriate, abusive, threatening, or demeaning actions based on race, color, creed, religion, sex, marital status, status with regard to public assistance, disability, national origin, or sexual orientation;
43. Violation of the school district's Distribution of Nonschool-Sponsored Materials on School Premises by Students and Employees Policy;
44. Violation of the school district's one-to-one device rules and regulations;
45. Violation of school rules, regulations, policies, or procedures, including, but not limited to, those policies specifically enumerated in this policy;
46. Other acts, as determined by the school district, which are disruptive of the educational process or dangerous or detrimental to the student or other students, school district personnel or surrounding persons, or which violate the rights of others or which damage or endanger the property of the school, or which otherwise interferes with or obstruct the mission or operations of the school district or the safety or welfare of students or employees.

IX. RECESS AND OTHER BREAKS

- A. "Recess detention" means excluding or excessively delaying a student from participating in a scheduled recess period as a consequence for student behavior. Recess detention does not include, among other things, providing alternative recess at the student's choice.
- B. The school district is encouraged to ensure student access to structured breaks from the demands of school and to support teachers, principals, and other school staff in

their efforts to use evidence-based approaches to reduce exclusionary forms of discipline.

- C. The school district must not use recess detention unless:
 - 1. a student causes or is likely to cause serious physical harm to other students or staff;
 - 2. the student's parent or guardian specifically consents to the use of recess detention; or
 - 3. for students receiving special education services, the student's individualized education program team has determined that withholding recess is appropriate based on the individualized needs of the student.
- D. The school district must not withhold recess from a student based on incomplete schoolwork.
- E. The school district must require school staff to make a reasonable attempt to notify a parent or guardian within 24 hours of using recess detention.
- F. The school district must compile information on each recess detention at the end of each school year, including the student's age, grade, gender, race or ethnicity, and special education status. This information must be available to the public upon request. The school district is encouraged to use the data in professional development promoting the use of nonexclusionary discipline.
- G. The school district must not withhold or excessively delay a student's participation in scheduled mealtimes. This section does not alter a district or school's existing responsibilities under Minnesota Statutes, section 124D.111 or other state or federal law.

X. DISCIPLINARY ACTION OPTIONS

The general policy of the school district is to utilize progressive discipline to the extent reasonable and appropriate based upon the specific facts and circumstances of student misconduct. The specific form of discipline chosen in a particular case is solely within the discretion of the school district. At a minimum, violation of school district **code of conduct**, rules, regulations, policies, or procedures will result in discussion of the violation and a verbal warning. The school district shall, however, impose more severe disciplinary sanctions for any violation, including exclusion or expulsion, if warranted by the student's misconduct, as determined by the school district. Disciplinary action may include, but is not limited to, one or more of the following:

- A. Student conference with teacher, principal, counselor, or other school district personnel, and verbal warning;
- B. Confiscation by school district personnel and/or by law enforcement of any item, article, object, or thing, prohibited by, or used in the violation of, any school district policy, rule, regulation, procedure, or state or federal law. If confiscated by the school district, the confiscated item, article, object, or thing will be released only to the parent/guardian following the completion of any investigation or disciplinary action instituted or taken related to the violation.
- C. Parent contact;
- D. Parent conference;
- E. Removal from class;

- F. In-school suspension;
- G. Suspension from extracurricular activities;
- H. Detention or restriction of privileges;
- I. Loss of school privileges;
- J. In-school monitoring or revised class schedule;
- K. Referral to in-school support services;
- L. Referral to community resources or outside agency services;
- M. Financial restitution;
- N. Referral to police, other law enforcement agencies, or other appropriate authorities;
- O. A request for a petition to be filed in district court for juvenile delinquency adjudication;
- P. Out-of-school suspension under the Pupil Fair Dismissal Act;
- Q. Preparation of an admission or readmission plan;
- R. Saturday school;
- S. Expulsion under the Pupil Fair Dismissal Act;
- T. Exclusion under the Pupil Fair Dismissal Act; and/or
- U. Other disciplinary action as deemed appropriate by the school district.

XI. REMOVAL OF STUDENTS FROM CLASS

- A. The teacher of record shall have the general control and government of the classroom. Teachers have the responsibility of attempting to modify disruptive student behavior by such means as conferring with the student, using positive reinforcement, assigning detention or other consequences, or contacting the student's parents. When such measures fail, or when the teacher determines it is otherwise appropriate based upon the student's conduct, the teacher shall have the authority to remove the student from class pursuant to the procedures established by this discipline policy. "Removal from class" and "removal" mean any actions taken by a teacher, principal, or other school district employee to prohibit a student from attending a class or activity period for a period of time not to exceed five (5) days, pursuant to this discipline policy.

Grounds for removal from class shall include any of the following:

- 1. Willful conduct that significantly disrupts the rights of others to an education, including conduct that interferes with a teacher's ability to teach or communicate effectively with students in a class or with the ability of other students to learn;
- 2. Willful conduct that endangers surrounding persons, including school district employees, the student or other students, or the property of the school;
- 3. Willful violation of any school rules, regulations, policies or procedures, including the Code of Student Conduct in this policy; or
- 4. Other conduct, which in the discretion of the teacher or administration,

requires removal of the student from class.

Such removal shall be for at least one (1) activity period or class period of instruction for a given course of study and shall not exceed five (5) such periods.

A student must be removed from class immediately if the student engages in assault or violent behavior. "Assault" is an act done with intent to cause fear in another of immediate bodily harm or death; or the intentional infliction of, or attempt to inflict, bodily harm upon another.

- B. If a student is removed from class more than ten (10) times in a school year, the school district shall notify the parent or guardian of the student's tenth removal from class and make reasonable attempts to convene a meeting with the student's parent or guardian to discuss the problem that is causing the student to be removed from class.

[Note: The following Sections C. - J. must be developed and inserted by each school district based upon individual district practices, procedures, and preferences. School districts may consider developing and inserting procedures identified in Sections K-N.]

C. Procedures for Removal of a Student From a Class.

1. Specify procedures *to remove a student from a class* to be followed by a teacher, *school administrator*, or other school district employee ~~to remove a student from a class;~~
2. Specify required approvals necessary;
3. Specify paperwork and reporting procedures.

D. Period of Time for which a Student may be Removed from a Class (may not exceed five (5) class periods for a violation of a rule of conduct)

1. The removal from class shall be for a period of time deemed appropriate by the principal, in consultation with the teacher.

E. Responsibility for and Custody of a Student Removed from Class.

1. Designation of where student is to go when removed;
2. Designation of how student is to get to designated destination;
3. Whether student must be accompanied;
4. Statement of what student is to do when and while removed;
5. Designation of who has control over and responsibility for student after removal from class.

F. Procedures for Return of a Student to a *Specific Class* from Which the Student was Removed.

1. Specification of procedures;
2. Actions or approvals required such as notes, conferences, readmission plans.

G. Procedures for Notifying a Student and the Student's Parents or Guardian of Violation of the Rules of Conduct and of Resulting Disciplinary Actions;

1. ~~Specification of Procedures; Specify procedures for notifying students and parents/guardians of violations of the rules of conduct and resulting disciplinary action;~~
2. Actions or approvals required, such as notes, conferences, readmission plans.¶

H. Disabled Students; Special Provisions.

1. Procedures for consideration of whether there is a need for further assessment;
2. Procedures for consideration of whether there is a need for a review of the adequacy of the current Individualized Education Program (IEP) of a disabled student who is removed from class or disciplined; and
3. Any procedures determined appropriate for referring students in need of special education services to those services.

I. Procedures for Detecting and Addressing Chemical Abuse Problems of Students While on School Premises.

1. Establishment of a chemical abuse preassessment team pursuant to Minnesota Statutes, section 121A.26;
2. Establishment of teacher reporting procedures to the chemical abuse preassessment team pursuant to Minnesota StatutesN section 121A.29.

J. Procedures for Immediate and Appropriate Interventions Tied to Violations of the Code of Student Conduct.

K. Any Procedures Determined Appropriate for Encouraging Early Involvement of Parents or Guardians in Attempts to Improve a Student's Behavior.

L. Any Procedures Determined Appropriate for Encouraging Early Detection of Behavioral Problems.

M. Any Procedures Determined Appropriate for Referring a Student in Need of Special Education Services to Those Services; and

N. Any Procedures Determined Appropriate for Ensuring Victims of Bullying who Respond with Behavior not Allowed under the School's Behavior Policies have Access to a Remedial Response, Consistent with Minnesota Statutes, section 121A.031.

XII. DISMISSAL

- A. "Dismissal" means the denial of the current educational program to any student, including exclusion, expulsion, and suspension. Dismissal does not include removal from class.

The school district shall not deny due process or equal protection of the law to any student involved in a dismissal proceeding which may result in suspension, exclusion or expulsion.

The school district shall not dismiss any student without attempting to ~~provide alternative educational services~~ use nonexclusionary disciplinary policies and procedures before dismissal proceedings or pupil withdrawal agreements, except where it appears that the student will create an immediate and substantial danger to self or to surrounding persons or property.

B. Violations leading to suspension, based upon severity, may also be grounds for actions leading to expulsion, and/or exclusion. A student may be dismissed on any of the following grounds:

1. Willful violation of any reasonable school board regulation, including those found in this policy;
2. Willful conduct that significantly disrupts the rights of others to an education, or the ability of school personnel to perform their duties, or school sponsored extracurricular activities; or
3. Willful conduct that endangers the student or other students, or surrounding persons, including school district employees, or property of the school.¶

C. **Disciplinary Dismissals Prohibited**

1. A pupil enrolled in the following is not subject to dismissals under the Pupil Fair Dismissal Act:
 - a. a preschool or prekindergarten program, including an early childhood family education, school readiness, school readiness plus, voluntary prekindergarten, Head Start, or other school-based preschool or prekindergarten program; or
 - b. kindergarten through Grade 3.
2. This section does not apply to a dismissal from school for less than one school day, except as provided under Minnesota Statutes, chapter 125A and federal law for a student receiving special education services.
3. Notwithstanding this section, expulsions and exclusions may be used only after resources outlined under Nonexclusionary discipline have been exhausted, and only in circumstances where there is an ongoing serious safety threat to the child or others.

D. **Suspension Procedures**

1. "Suspension" means an action by the school administration, under rules promulgated by the School Board, prohibiting a student from attending school for a period of no more than ten (10) school days; provided, however, if a suspension is longer than five (5) school days, the suspending administrator shall provide the superintendent with a reason for the longer term of suspension. This definition does not apply to dismissal for one (1) school day or less where a student with a disability does not receive regular or special education instruction during that dismissal period.
2. School administration must allow a suspended pupil the opportunity to complete all school work assigned during the period of the pupil's suspension and to receive full credit for satisfactorily completing the assignments. The school principal or other person having administrative control of the school building or program is encouraged to designate a district or school employee as a liaison to work with the pupil's teachers to allow the suspended pupil to (1) receive timely course materials and other information, and (2) complete daily and weekly assignments and receive teachers' feedback.
3. If a student's total days of removal from school exceed ten (10) cumulative days in a school year, the school district shall make reasonable attempts to convene a meeting with the student and the student's parent or guardian before subsequently removing the student from school and, with the permission of the parent or guardian, arrange for a mental health screening

for the student at the parent or guardian's expense. The purpose of this meeting is to attempt to determine the student's need for assessment or other services or whether the parent or guardian should have the student assessed or diagnosed to determine whether the student needs treatment for a mental health disorder.

4. The definition of suspension under Minnesota Statutes, section 121A.41, subdivision 10, does not apply to a student's dismissal from school for one school day or less, except as provided under federal law for a student with a disability. Each suspension action may include a readmission plan. The plan shall include, where appropriate, a provision for implementing alternative educational services upon readmission which must not be used to extend the current suspension. A readmission plan must not obligate a parent or guardian to provide psychotropic drugs to their student as a condition of readmission. School administration must not use the refusal of a parent or guardian to consent to the administration of psychotropic drugs to their student or to consent to a psychiatric evaluation, screening, or examination of the student as a ground, by itself, to prohibit the student from attending class or participating in a school-related activity, or as a basis of a charge of child abuse, child neglect, or medical or educational neglect. The school administration may not impose consecutive suspensions against the same student for the same course of conduct, or incident of misconduct, except where the student will create an immediate and substantial danger to self or to surrounding persons or property or where the school district is in the process of initiating an expulsion, in which case the school administration may extend the suspension to a total of fifteen (15) days.
5. A child with a disability may be suspended. When a child with a disability has been suspended for more than five (5) consecutive days or ten (10) cumulative school days in the same year, and that suspension does not involve a recommendation for expulsion or exclusion or other change in placement under federal law, relevant members of the child's IEP team, including at least one of the child's teachers, shall meet and determine the extent to which the child needs services in order to continue to participate in the general education curriculum, although in another setting, and to progress toward meeting the goals in the child's IEP. That meeting must occur as soon as possible, but no more than ten (10) days after the sixth (6th) consecutive day of suspension or the tenth (10th) cumulative day of suspension has elapsed.
6. Alternative education services must be provided to a pupil who is suspended for more than five (5) consecutive school days. ~~The school administration shall implement alternative educational services when the suspension exceeds five (5) days.~~ Alternative educational services may include, but are not limited to, special tutoring, modified curriculum, modified instruction, other modifications or adaptations, instruction through electronic media, special education services as indicated by appropriate assessments, homebound instruction, supervised homework, or enrollment in another district or in an alternative learning center under Minnesota Statutes, section 123A.05 selected to allow the student to progress toward meeting graduation standards under Minnesota Statutes, section 120B.02, although in a different setting.¶
7. The school administration shall not suspend a student from school without an informal administrative conference with the student. The informal administrative conference shall take place before the suspension, except where it appears that the student will create an immediate and substantial danger to self or to surrounding persons or property, in which case the conference shall take place as soon as practicable following the suspension. At the informal administrative conference, a school administrator shall notify the student of the grounds for the suspension, provide an explanation of the evidence the authorities have, and the student may present the student's

version of the facts. A separate administrative conference is required for each period of suspension.

8. After school administration notifies a student of the grounds for suspension, school administration may, instead of imposing the suspension, do one or more of the following:
 - a. strongly encourage a parent or guardian of the student to attend school with the student for one day;
 - b. assign the student to attend school on Saturday as supervised by the principal or the principal's designee; and
 - c. petition the juvenile court that the student is in need of services under Minnesota Statutes chapter 260C.
9. A written notice containing the grounds for suspension, a brief statement of the facts, a description of the testimony, a readmission plan, and a copy of the Minnesota Pupil Fair Dismissal Act, Minnesota Statutes, sections 121A.40-121A.56, shall be personally served upon the student at or before the time the suspension is to take effect, and upon the student's parent or guardian by mail within forty-eight (48) hours of the conference. (See attached sample Notice of Suspension.)
10. The school administration shall make reasonable efforts to notify the student's parent or guardian of the suspension by telephone as soon as possible following suspension.
11. In the event a student is suspended without an informal administrative conference on the grounds that the student will create an immediate and substantial danger to surrounding persons or property, the written notice shall be served upon the student and the student's parent or guardian within forty-eight (48) hours of the suspension. Service by mail shall be complete upon mailing.
12. Notwithstanding the foregoing provisions, the student may be suspended pending the school board's decision in an expulsion or exclusion proceeding, provided that alternative educational services are implemented to the extent that suspension exceeds five (5) consecutive school days.

E. Expulsion and Exclusion Procedures

1. "Expulsion" means a school board action to prohibit an enrolled student from further attendance for up to twelve (12) months from the date the student is expelled. The authority to expel rests with the school board.
2. "Exclusion" means an action taken by the school board to prevent enrollment or re-enrollment of a student for a period that shall not extend beyond the school year. The authority to exclude rests with the school board.
3. All expulsion and exclusion proceedings will be held pursuant to and in accordance with the provisions of the Minnesota Pupil Fair Dismissal Act, Minnesota Statutes, sections 121A.40-121A.56.
4. No expulsion or exclusion shall be imposed without a hearing, unless the right to a hearing is waived in writing by the student and parent or guardian.
5. The student and parent or guardian shall be provided written notice of the school district's intent to initiate expulsion or exclusion proceedings. This notice shall be served upon the student and his or her parent or guardian

personally or by mail, and shall contain a complete statement of the facts; a list of the witnesses and a description of their testimony; state the date, time and place of hearing; be accompanied by a copy of the Pupil Fair Dismissal Act, Minnesota Statutes, sections 121A.40-121A.56; describe ~~alternative educational services~~ **the nonexclusionary disciplinary practices** accorded the student in an attempt to avoid the expulsion proceedings; and inform the student and parent or guardian of their right to: (1) have a representative of the student's own choosing, including legal counsel at the hearing; (2) examine the student's records before the hearing; (3) present evidence; and (4) confront and cross-examine witnesses. The school district ~~shall~~ **must** advise the student's parent or guardian that free or low-cost legal assistance may be available and that a legal assistance resource list is available from the Minnesota Department of Education (MDE) **and is posted on its website.**

6. The hearing shall be scheduled within ten (10) days of the service of the written notice unless an extension, not to exceed five (5) days, is requested for good cause by the school district, student, parent, or guardian.
7. All hearings shall be held at a time and place reasonably convenient to the student, parent, or guardian and shall be closed, unless the student, parent, or guardian requests an open hearing.
8. The school district shall record the hearing proceedings at district expense, and a party may obtain a transcript at its own expense.
9. The student shall have a right to a representative of the student's own choosing, including legal counsel, at the student's sole expense. The school district shall advise the student's parent or guardian that free or low-cost legal assistance may be available and that a legal assistance resource list is available from MDE. The school board may appoint an attorney to represent the school district in any proceeding.
10. If the student designates a representative other than the parent or guardian, the representative must have a written authorization from the student and the parent or guardian providing them with access to and/or copies of the student's records.
11. All expulsion or exclusion hearings shall take place before and be conducted by an independent hearing officer designated by the school district. The hearing shall be conducted in a fair and impartial manner. Testimony shall be given under oath and the hearing officer shall have the power to issue subpoenas and administer oaths.
12. At a reasonable time prior to the hearing, the student, parent or guardian, or authorized representative shall be given access to all school district records pertaining to the student, including any tests or reports upon which the proposed dismissal action may be based.
13. The student, parent or guardian, or authorized representative, shall have the right to compel the presence of any school district employee or agent or any other person who may have evidence upon which the proposed dismissal action may be based, and to confront and cross-examine any witnesses testifying for the school district.
14. The student, parent or guardian, or authorized representative, shall have the right to present evidence and testimony, including expert psychological or educational testimony.
15. The student cannot be compelled to testify in the dismissal proceedings.

16. The hearing officer shall prepare findings and a recommendation based solely upon substantial evidence presented at the hearing, which must be made to the school board and served upon the parties within two (2) days after the close of the hearing.
17. The school board shall base its decision upon the findings and recommendation of the hearing officer and shall render its decision at a meeting held within five (5) days after receiving the findings and recommendation. The school board may provide the parties with the opportunity to present exceptions and comments to the hearing officer's findings and recommendation provided that neither party presents any evidence not admitted at the hearing. The decision by the school board must be based on the record, must be in writing, and must state the controlling facts on which the decision is made in sufficient detail to apprise the parties and the Commissioner of the Minnesota Department of Education (Commissioner) of the basis and reason for the decision.
18. A party to an expulsion or exclusion decision made by the school board may appeal the decision to the Commissioner within twenty-one (21) calendar days of school board action pursuant to Minnesota Statutes section 121A.49. The decision of the school board shall be implemented during the appeal to the Commissioner.
19. The school district shall report any suspension, expulsion or exclusion action taken to the appropriate public service agency, when the student is under the supervision of such agency.
20. The school district must report, through the MDE electronic reporting system, each expulsion or exclusion within thirty (30) days of the effective date of the action to the Commissioner. This report must include a statement of alternative educational services given the student and the reason for, the effective date, and the duration of the exclusion or expulsion. The report must also include the student's age, grade, gender, race, and special education status. The dismissal report must include state student identification numbers of affected students.
21. Whenever a student fails to return to school within ten (10) school days of the termination of dismissal, a school administrator shall inform the student and his/her parent or guardian by mail of the student's right to attend and to be reinstated in the school district.

XIII. ADMISSION OR READMISSION PLAN

A school administrator ~~shall~~**must** prepare and enforce an admission or readmission plan for any student who is excluded or expelled from school. The plan ~~may~~**must** include measures to improve the student's behavior, ~~including which may include~~ completing a character education program consistent with Minnesota Statutes, section 120B.232, subdivision 1, **social and emotional learning, counseling, social work services, mental health services, referrals for special education or 504 evaluation, and evidence-based academic interventions.** The plan **must include reasonable attempts to obtain** ~~—~~parental involvement in the admission or readmission process, and may indicate the consequences to the student of not improving the student's behavior. The readmission plan must not obligate parents to provide a sympathomimetic medication for their child as a condition of readmission.

XIV. NOTIFICATION OF POLICY VIOLATIONS

Notification of any violation of this policy and resulting disciplinary action shall be as provided herein, or as otherwise provided by the Pupil Fair Dismissal Act or other applicable law. The teacher, principal or other school district official may provide additional notification as deemed appropriate.

In addition, the school district must report, through the MDE electronic reporting system, each exclusion or expulsion, each physical assault of a school district employee by a student-pupil, and each pupil withdrawal agreement within thirty (30) days of the ~~assault~~ effective date of the dismissal action, pupil withdrawal, or assault, to the MDE Commissioner. This report must include a statement of the ~~alternative educational services~~ nonexclusionary disciplinary practices, or other sanction, intervention, or resolution in response to the assault given to the student-pupil and the reason for, the effective date, and the duration of the exclusion or expulsion or other sanction, intervention, or resolution. The report must also include the student's-pupil's age, grade, gender, race, and special education status.

XV. STUDENT DISCIPLINE RECORDS

The policy of the school district is that complete and accurate student discipline records be maintained. The collection, dissemination, and maintenance of student discipline records shall be consistent with applicable school district policies and federal and state law, including the Minnesota Government Data Practices Act, Minnesota Statutes chapter 13.

XVI. STUDENTS WITH DISABILITIES

Students who are currently identified as eligible under the IDEA or Section 504 will be subject to the provisions of this policy, unless the student's IEP or 504 plan specifies a necessary modification.

Before initiating an expulsion or exclusion of a student with a disability, relevant members of the child's IEP team and the child's parent shall, consistent with federal law, conduct a manifestation determination and determine whether the child's behavior was (i) caused by or had a direct and substantial relationship to the child's disability and (ii) whether the child's conduct was a direct result of a failure to implement the child's IEP. If the student's educational program is appropriate and the behavior is not a manifestation of the student's disability, the school district will proceed with discipline – up to and including expulsion – as if the student did not have a disability, unless the student's educational program provides otherwise. If the team determines that the behavior subject to discipline is a manifestation of the student's disability, the team shall conduct a functional behavioral assessment and implement a behavioral intervention plan for such student provided that the school district had not conducted such assessment prior to the manifestation determination before the behavior that resulted in a change of placement. Where a behavioral intervention plan previously has been developed, the team will review the behavioral intervention plan and modify it as necessary to address the behavior.

When a student who has an IEP is excluded or expelled for misbehavior that is not a manifestation of the student's disability, the school district shall continue to provide special education and related services during the period of expulsion or exclusion.

XVII. OPEN ENROLLED STUDENTS

The school district may terminate the enrollment of a nonresident student enrolled under an Enrollment Option Program (Minnesota Statutes section 124D.03) or Enrollment in Nonresident District (Minnesota Statutes section 124D.08) at the end of a school year if the student meets the definition of a habitual truant, the student has been provided appropriate services for truancy (Minnesota Statutes chapter 260A), and the student's case has been referred to juvenile court. The school district may also terminate the enrollment of a nonresident student over the age of seventeen (17) enrolled under an Enrollment Options Program if the student is absent without lawful excuse for one or more periods on fifteen (15) school days and has not lawfully withdrawn from school.

XVIII. DISCIPLINE COMPLAINT PROCEDURE

Students, parents and other guardians, and school staff may file a complaint and seek corrective action when the requirements of the Minnesota Pupil Fair Dismissal Act, including

the implementation of the local behavior and discipline policies, are not being implemented appropriately or are being discriminately applied.

The Discipline Complaint Procedure must, at a minimum:

1. provide procedures for communicating this policy including the ability for a parent to appeal a decision under Minnesota Statutes, section 121A.49 that contains explicit instructions for filing the complaint;
2. provide an opportunity for involved parties to submit additional information related to the complaint;
3. provide a procedure to begin to investigate complaints within three school days of receipt, and identify personnel who will manage the investigation and any resulting record and are responsible for keeping and regulating access to any record;
4. provide procedures for issuing a written determination to the complainant that addresses each allegation and contains findings and conclusions;
5. if the investigation finds the requirements of Minnesota Statutes, sections 121A.40 to 121A.61, including any local policies that were not implemented appropriately, contain procedures that require a corrective action plan to correct a student's record and provide relevant staff with training, coaching, or other accountability practices to ensure appropriate compliance with policies in the future; and
6. prohibit reprisals or retaliation against any person who asserts, alleges, or reports a complaint, and provide procedures for applying appropriate consequences for a person who engages in reprisal or retaliation.

XIX. DISTRIBUTION OF POLICY

The school district will notify students and parents of the existence and contents of this policy in such manner as it deems appropriate. Copies of this discipline policy shall be made available to all students and parents at the commencement of each school year and to all new students and parents upon enrollment. This policy shall also be available upon request in each principal's office.

XX. REVIEW OF POLICY

The principal and representatives of parents, students and staff in each school building shall confer at least annually to review this discipline policy, determine if the policy is working as intended, and to assess whether the discipline policy has been enforced. Any recommended changes shall be submitted to the superintendent for consideration by the school board, which shall conduct an annual review of this policy.

Legal References: Minn. Stat. Ch. 13 (Minnesota Government Data Practices Act)
Minn. Stat. § 120B.02 (Educational Expectations and Graduation Requirements for Minnesota Students)
Minn. Stat. § 120B.232 (Character Development Education)
Minn. Stat. § 121A.26 (School Preassessment Teams)
Minn. Stat. § 121A.29 (Reporting; Chemical Abuse)
Minn. Stat. §§ 121A.40-121A.56 (Pupil Fair Dismissal Act)
Minn. Stat. § 121A.575 (Alternatives to Pupil Suspension)
Minn. Stat. § 121A.582 (Student Discipline; Reasonable Force)
Minn. Stat. §§ 121A.60 (Definitions)
Minn. Stat. § 121A.61 (Discipline and Removal of Students from Class)
Minn. Stat. § 122A.42 (General Control of Schools)
Minn. Stat. § 123A.05 (State-Approved Alternative Program Organization)
Minn. Stat. § 124D.03 (Enrollment Options Program)

Minn. Stat. § 124D.08 (School Boards' Approval to Enroll in Nonresident District; Exceptions)
Minn. Stat. Ch. 125A (Special Education and Special Programs)
Minn. Stat. § 152.22, Subd. 6 (Definitions)
Minn. Stat. § 152.23 (Limitations)
Minn. Stat. Ch. 260A (Truancy)
Minn. Stat. Ch. 260C (Juvenile Safety and Placement)
20 U.S.C. §§ 1400-1487 (Individuals with Disabilities Education Act)
29 U.S.C. § 794 *et seq.* (Rehabilitation Act of 1973, § 504)
34 C.F.R. § 300.530(e)(1) (Manifestation Determination)

Cross References:

MSBA/MASA Model Policy 413 (Harassment and Violence)
MSBA/MASA Model Policy 419 (Tobacco-Free Environment; Possession and Use of Tobacco, Tobacco-Related Devices, and Electronic Delivery Devices)
MSBA/MASA Model Policy 501 (School Weapons)
MSBA/MASA Model Policy 502 (Search of Student Lockers, Desks, Personal Possessions, and Student's Person)
MSBA/MASA Model Policy 503 (Student Attendance)
MSBA/MASA Model Policy 505 (Distribution of Nonschool-Sponsored Materials on School Premises by Students and Employees)
MSBA/MASA Model Policy 514 (Bullying Prohibition Policy)
MSBA/MASA Model Policy 524 (Internet Acceptable Use and Safety Policy)
MSBA/MASA Model Policy 525 (Violence Prevention)
MSBA/MASA Model Policy 526 (Hazing Prohibition)
MSBA/MASA Model Policy 527 (Student Use and Parking of Motor Vehicles; Patrols, Inspections, and Searches)
MSBA/MASA Model Policy 610 (Field Trips)
MSBA/MASA Model Policy 709 (Student Transportation Safety Policy)
MSBA/MASA Model Policy 711 (Video Recording on School Buses)
MSBA/MASA Model Policy 712 (Video Surveillance Other Than on Buses)



NOTICE OF SUSPENSION
(Date)

(Name of Parent or Guardian)
(Address)
(City, State, Zip)

Dear (Parent or Guardian)

(Name of Student) has been suspended from (name of school) for (number of days) commencing on (date).

The grounds for suspension are:

Briefly, the facts that have been determined are:

The testimony received was:

An administrative conference to determine the above was conducted before

_____, at _____ on _____
(Name of Administrator) (Time) (Date)

pursuant to Minn. Stat. §§ 121A.40-121A.56, a copy of which is enclosed.

The plan of readmission is:

Alternative educational services in the form of homework will be available to be picked up at the school after _____ [date].

While suspended, the student may not come on any school campus except with you for the purpose of discussing conduct.

If you have any questions, please call.

Sincerely,

Administrator

Enc: Minn. Stat. §§ 121A.40-121A.56

Adopted: _____

MSBA/MASA Model Policy 507

Orig. 1995

Revised: _____

Rev. 2023

507 CORPORAL PUNISHMENT AND PRONE RESTRAINT

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

I. PURPOSE

The purpose of this policy is to describe limitations on use of corporal punishment and prone restraint upon a student.

II. GENERAL STATEMENT OF POLICY

No employee or agent of the school district shall inflict corporal punishment or use prone restraint upon a student. ~~or charter school shall cause corporal punishment to be inflicted upon a student to reform unacceptable conduct or as a penalty for unacceptable conduct. As used in this policy, the term "corporal punishment" means conduct involving hitting or spanking a person with or without an object, or unreasonable physical force that causes bodily harm or substantial emotional harm.~~

III. DEFINITIONS

1. "Corporal punishment" means conduct involving:
 - a. hitting or spanking a person with or without an object; or
 - b. unreasonable physical force that causes bodily harm or substantial emotional harm.
2. "Prone restraint" means placing a child in a face-down position.

IV. PROHIBITIONS

1. An employee or agent of a district shall not inflict corporal punishment or cause corporal punishment to be inflicted upon a pupil to reform unacceptable conduct or as a penalty for unacceptable conduct.
2. An employee or agent of a district, including a school resource officer, security personnel, or police officer contracted with a district, shall not use prone restraint.
3. An employee or agent of a district, including a school resource officer, security personnel, or police officer contracted with a district, shall not inflict any form of physical holding that restricts or impairs a pupil's ability to breathe; restricts or impairs a pupil's ability to communicate distress; places pressure or weight on a pupil's head, throat, neck, chest, lungs, sternum, diaphragm, back, or abdomen; or results in straddling a pupil's torso.
4. Conduct that violates this Article is not a crime under Minnesota Statutes, section 645.241, but may be a crime under Minnesota Statutes, chapter 609 if the conduct violates a provision of Minnesota Statutes, chapter 609. Conduct that violates IV.1 above is not per se corporal punishment under the statute. Nothing in this Minnesota Statutes, section 121A.58 or 125A.0941 precludes the use of reasonable force under Minnesota Statutes, section 121A.582.

V. EXCEPTIONS

A teacher or school principal may use reasonable force under the conditions set forth in Policy

507 (Student Discipline).

VI. VIOLATION

Employees who violate the provisions of this policy shall be subject to disciplinary action as appropriate. Any such disciplinary action shall be made pursuant to and in accordance with applicable statutory authority, collective bargaining agreements and school district policies. Violation of this policy may also result in civil or criminal liability for the employee.

Legal References: Minn. Stat. § 121A.58 (Corporal Punishment)
Minn. Stat. § 121A.582 (Student Discipline; Reasonable Force)
Minn. Stat. § 123B.25 (Legal Actions Against Districts and Teachers)
Minn. Stat. § 609.06 Subd. 1 (6)(7) (Authorized Use of Force)

Cross References: MSBA/MASA Model Policy 403 (Discipline, Suspension, and Dismissal of School District Employees)
MSBA/MASA Model Policy 414 (Mandated Reporting of Child Neglect or Physical or Sexual Abuse)
MSBA/MASA Model Policy 415 (Mandated Reporting of Maltreatment of Vulnerable Adults)
MSBA/MASA Model Policy 506 (Student Discipline)

Adopted: _____

Revised: _____

MSBA/MASA Model Policy 513
Orig. 1995
Rev. 2023

513 STUDENT PROMOTION, RETENTION, AND PROGRAM DESIGN

I. PURPOSE

The purpose of this policy is to provide guidance to professional staff, parents, and students regarding student promotion, retention, and program design.

II. GENERAL STATEMENT OF POLICY

The school board expects all students to achieve at an acceptable level of proficiency. Parental assistance, tutorial and remedial programs, counseling, and other appropriate services shall be coordinated and utilized to the greatest extent possible to help students succeed in school.

A. Promotion

Students who achieve at levels deemed acceptable by local and state standards shall be promoted to the next grade level at the completion of each school year.

B. Retention

Retention of a student may be considered when professional staff and parents feel that it is in the best interest of the student. Physical development, maturity, and emotional factors shall be considered, as well as scholastic achievement. The superintendent's decision shall be final.

C. Program Design

1. The superintendent, with participation of the professional staff and parents, shall develop and implement programs to challenge students that are consistent with the needs of students at every level. A process to assess and evaluate students for program assignment shall be developed in coordination with such programs. Opportunities for special programs and placement outside of the school district shall also be developed as additional options. All programs will be aligned with creating the World's Best Workforce.
2. The school district may identify students, locally develop programs and services addressing instructional and affective needs, provide staff development, and evaluate programs to provide gifted and talented students with challenging and appropriate educational programs and services.
3. The school district ~~will~~**must** adopt guidelines for assessing and identifying students for participation in gifted and talented programs **and services consistent with Minnesota Statutes, section 120B.11**. The guidelines should include the use of:
 - a. multiple objective criteria; and
 - b. assessments and procedures that are valid and reliable, fair, and based on current theory and research. Assessments and procedures should be sensitive to under-represented groups, including, but not limited to, low-income, minority, twice-exceptional, and English learners.
4. The school district ~~will~~**must** adopt procedures for the academic acceleration of

gifted and talented students. These procedures will include how the school district will:

- a. assess a student's readiness and motivation for acceleration; and
- b. match the level, complexity, and pace of the curriculum to a student to achieve the best type of academic acceleration for that student.

5. The school district ~~will~~ must adopt procedures consistent with Minnesota Statutes, section 124D.02 for early admission to kindergarten or first grade of gifted or talented learners consistent with Minnesota Statutes, section 120B.11, subdivision 2, clause (2). ~~which describe the comprehensive evaluation in cognitive, social, and emotional development domains to help determine a child's ability to meet kindergarten grade expectations and progress to first grade in the subsequent year for early admission to kindergarten or first grade of gifted and talented learners. The comprehensive evaluation must use valid and reliable instrumentation, be aligned with state kindergarten expectations, and include a parental report and teacher observations of the child's knowledge, skills, and abilities. The procedures must be sensitive to under-~~represented groups.

Legal References:

Minn. Stat. § 120B.15 (Gifted and Talented Students Program)
Minn. Stat. § 123B.143, Subd. 1 (Superintendent)

Cross References:

MSBA/MASA Model Policy 613 (Graduation Requirements)
MSBA/MASA Model Policy 614 (School District Testing Plan and Procedure)
MSBA/MASA Model Policy 615 (Testing Accommodations, Modifications, and Exemptions for IEPs, Section 504 Plans, and LEP Students)
MSBA/MASA Model Policy 617 (School District Ensurance of Preparatory and High School Standards)
MSBA/MASA Model Policy 618 (Assessment of Student Achievement)
MSBA/MASA Model Policy 620 (Credit for Learning)

Adopted: _____

MSBA/MASA Model Policy 602

Revised: _____

Orig. 1995

Rev. 2023

602 ORGANIZATION OF SCHOOL CALENDAR AND SCHOOL DAY

I. PURPOSE

The purpose of this policy is to provide for a timely determination of the school calendar and school day.

II. GENERAL STATEMENT OF POLICY

The school calendar and schedule of the school day are important to parents, students, employees, and the general public for advance, effective planning of the school year.

III. CALENDAR RESPONSIBILITY

- A. The school calendar shall be adopted annually by the school board. It shall meet all provisions of Minnesota statutes pertaining to minimum number of school days and other provisions of law. The school calendar shall establish student days, workshop days for staff, provide for emergency closings and other information related to students, staff, and parents.

[Note: The annual school calendar must include at least 425 hours of instruction for a kindergarten student without a disability, 935 hours of instruction for a student in grades 1 through 6, and 1,020 hours of instruction for a student in grades 7 through 12, not including summer school. The school calendar for all-day kindergarten must include at least 850 hours of instruction for the school year. If a voluntary prekindergarten program is offered by the school district, a prekindergarten student must receive at least 350 hours of instruction for the school year. A school board's annual calendar must include at least 165 days of instruction for a student in grades 1 through 11 unless a four-day week schedule has been approved by the Minnesota Commissioner of Education under Minnesota Statutes, section 124D.126. A school board's annual school calendar may include plans for up to five days of instruction provided through online instruction due to inclement weather. The inclement weather plans must be developed according to Section V., below.]

[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, the school district shall adopt as its school calendar a total of 240 days of student instruction and staff development, of which the total number of staff development days equals the difference between the total number of days of student instruction and 240 days. The school board may schedule additional staff development days throughout the calendar year.]

- B. Except for learning programs during summer and flexible learning year programs, the school district will not commence an elementary or secondary school year before Labor Day, except as provided in Section III.B.1., III.B.2., or III.B.3. Days devoted to teacher's workshops may be held before Labor Day.
1. The school district may begin the school year on any day before Labor Day to accommodate a construction or remodeling project of \$400,000 or more affecting a school district school facility.

2. The school district may begin the school year on any day before Labor Day if the school district has agreement under Minnesota Statutes, section 123A.30, 123A.32, or 123A.35 with a school district that qualifies under Section III.B.1.
 3. The school district may begin the school year on any day before Labor Day if the school district agrees to the same schedule with a school district in an adjoining state.
- C. Employee and advisory groups shall be provided an opportunity to participate in school calendar considerations through a meet and confer process.

[Note: The provisions of the prior law requiring the school board to adopt the calendar for the next school year by April 1 have been repealed. The school board should still attempt to establish the calendar as early as possible so proper planning can take place by all members of the school community.]

IV. SCHOOL DAY RESPONSIBILITY

- A. The superintendent shall be responsible for developing a schedule for the student day, subject to review by the school board. All requirements and provisions of Minnesota Statutes and Minnesota Department of Education Rules shall be met.
- B. In developing the student day schedule, the superintendent shall consider such factors as school bus schedules, cooperative programs, differences in time requirements at various grade levels, effective utilization of facilities, cost effectiveness, and other concerns deserving of attention.
- C. Proposed changes in the school day shall be subject to review and approval by the school board.

V. E-LEARNING DAYS

- A. An "e-learning day" is a school day where a school offers full access to online instruction provided by students' individual teachers due to inclement weather.
- B. A school district may designate up to five e-learning days in one school year.
- C. An e-learning day is counted as a day of instruction and included in the hours of instruction pursuant to Section III.A., above.
- D. A school board may adopt an e-learning day plan after consulting with the exclusive representative of the teachers. The e-learning day plan developed by the school district will include accommodations for students without Internet access at home and for digital device access for families without the technology or with an insufficient amount of technology for the number of children in the household. The plan must also provide accessible options for students with disabilities.
- E. The school district must notify parents and students of its e-learning day plan at the beginning of each school year.
- F. When an e-learning day is declared by the school district, notice must be provided to parents and students at least two hours prior to the normal school start time that students will need to follow the e-learning day plan for that day.
- G. On an e-learning day, each student's teacher must be accessible both online and by telephone during normal school hours to assist students and parents.
- H. When the school district declares an e-learning day, it must continue to pay the full wages for scheduled work hours and benefits of all school employees for the duration

of the e-learning period. During the e-learning period, school employees must be allowed to work from home to the extent practicable, be assigned to work in an alternative location, or be retained on an on-call basis for any potential need.

- Legal References:**
- Minn. Stat. § 10.55 (Juneteenth)
 - Minn. Stat. § 120A.40 (School Calendar)
 - Minn. Stat. § 120A.41 (Length of School Year; Hours of Instruction)
 - Minn. Stat. § 120A.414 (E-Learning Days)
 - Minn. Stat. § 120A.415 (Extended School Calendar)
 - Minn. Stat. § 120A.42 (Conduct of School on Certain Holidays)
 - Minn. Stat. § 122A.40, Subds. 7 and 7a (Employment; Contracts; Termination)
 - Minn. Stat. § 122A.41, Subds. 4 and 4a (Teacher Tenure Act; Cities of the First Class; Definitions)
 - Minn. Stat. § 123A.30 (Agreements for Secondary Education)
 - Minn. Stat. § 123A.32 (Interdistrict Cooperation)
 - Minn. Stat. § 123A.35 (Cooperation and Combination)
 - Minn. Stat. § 124D.126 (Powers and Duties of Commissioner; Flexible Learning Year Programs)
 - Minn. Stat. § 124D.151 (Voluntary Prekindergarten Program)
 - Minn. Stat. § 124E.25 (Payment of Aids to Charter Schools)
 - Minn. Stat. § 127A.41, Subd. 7 (Distribution of School Aids; Appropriation)
 - Minn. Stat. § 645.44 (Words and Phrases Defined)
- Cross References:**
- MSBA/MASA Model Policy 425 (Staff Development)

Adopted: _____

MSBA/MASA Model Policy 603

Revised: _____

Orig. 1995

Rev. 2023

603 CURRICULUM DEVELOPMENT

[Note: Minnesota Statutes section 120B.11 requires school districts to adopt a comprehensive long-term strategic plan that addresses the review of curriculum, instruction, student achievement, and assessment. MSBA/MASA Model Policies 601, 603, and 616 address these statutory requirements. In addition, MSBA/MASA Model Policies 613-615 and 618-620 provide procedures to further implement the requirements of Minnesota Statutes section 120B.11.]

I. PURPOSE

The purpose of this policy is to provide direction for continuous review and improvement of the school curriculum.

II. GENERAL STATEMENT OF POLICY

Curriculum development shall be directed toward the fulfillment of the goals and objectives of the education program of the school district.

III. RESPONSIBILITY

The superintendent shall be responsible for curriculum development and for determining the most effective way of conducting research on the school district's curriculum needs and establishing a long-range curriculum development program. Timelines shall be determined by the superintendent that will provide for periodic reviews of each curriculum area.

IV. DISTRICT ADVISORY COMMITTEE

- A. The school board ~~shall~~**must** establish an advisory committee to ensure active community participation in all phases of planning and improving the instruction and curriculum affecting state and district academic standards.
- B. The District Advisory Committee, to the extent possible, ~~shall~~**must** reflect the diversity of the district and its school sites, include teachers, parents, support staff, students, and other community residents, and provide translation to the extent appropriate and practicable. Whenever possible, parents and other community residents ~~shall~~**must** comprise at least two-thirds of ~~advisory~~ committee members.
- C. The District Advisory Committee ~~shall~~**must** pursue community support to accelerate the academic and native literacy and achievement of English learners with varied needs, from young children to adults, consistent with Minnesota Statutes, section 124D.59, subdivisions 2 and 2a.
- D. The **school** district may establish site teams as subcommittees of the District Advisory Committee.
- E. The District Advisory Committee ~~shall~~**must** recommend to the school board
 - 1. rigorous academic standards, student achievement goals and measures consistent with Minnesota Statutes, sections 120B.11, subdivision 1a, ~~section 120B.022 subdivisions 1a and 1b, and section 120B.35,~~
 - 2. district assessments;

3. means to improve students' equitable access to effective and more diverse teachers;~~7 and~~
 4. strategies to ensure the curriculum is rigorous, accurate, antiracist, culturally sustaining, and reflects the diversity of the student population;
 5. strategies to ensure that curriculum and learning and work environments validate, affirm, embrace, and integrate the cultural and community strengths of all racial and ethnic groups; and
 6. program evaluations.
- F. School sites may expand upon district evaluations of instruction, curriculum, assessments, or programs.

V. SCHOOL SITE TEAM

Each school must establish a site team to develop and implement strategies and education effectiveness practices to improve instruction, curriculum, cultural competencies, including cultural awareness and cross-cultural communication, and student achievement at the school site. The site team must include an equal number of teachers and administrators and at least one parent. The site team advises the board and the advisory committee about developing the annual budget and creates an instruction and curriculum improvement plan to align curriculum, assessment of student progress, and growth in meeting state and district academic standards and instruction.

VI. CURRICULUM DEVELOPMENT PROCESS

[Note: In light of changes in Minnesota law regarding curriculum, MSBA encourages school districts to consider deleting Article VI, Section A or revising it to reflect local curriculum development processes. Literacy planning is now addressed in new model policy 621: Literacy and the READ Act.]

- ~~A. Within the ongoing process of curriculum development, the following needs shall be addressed:~~
- ~~1. Provide for articulation of courses of study from kindergarten through grade twelve.~~
 - ~~2. Identify minimum objectives for each course and at each elementary grade level.~~
 - ~~3. Provide for continuing evaluation of programs for the purpose of attaining school district objectives.~~
 - ~~4. Provide a program for ongoing monitoring of student progress.~~
 - ~~5. Provide for specific, particular, and special needs of all members of the student community.~~
 - ~~6. Develop a local literacy plan to have every child reading at or above grade level no later than the end of grade 3, including English learners, and teachers providing comprehensive, scientifically based reading instruction consistent with law.~~
 - ~~7. Integrate required and elective course standards in the scope and sequence of the district curriculum.~~
 - ~~8. Meet all applicable requirements of the Minnesota Department of Education and federal law.~~

- ~~B. Students identified as not reading at grade level by the end of kindergarten, grade 1, and grade 2 must be screened for characteristics of dyslexia. Students in grade 3 or higher who demonstrate a reading difficulty to a classroom teacher must be screened for characteristics of dyslexia, unless a different reason for the reading difficulty has been identified. See Minnesota Statutes section 120B.12, Subd. 2.~~
- A. Students who do not meet or exceed Minnesota academic standards, as measured by the Minnesota Comprehensive Assessments that are administered during high school, shall be informed that admission to a public school is free and available to any resident under 21 years of age or who meets the requirements of Minnesota Statutes, section 120A.20, **subdivision 1(c)**. A student's plan under this section shall continue while the student is enrolled.
- B. The superintendent shall be responsible for keeping the school board informed of all state-mandated curriculum changes, as well as recommended discretionary changes, and for periodically presenting recommended modifications for school board review and approval.
- C. The superintendent shall have discretionary authority to develop guidelines and directives to implement school board policy relating to curriculum development.

Legal References:

Minn. Stat. § 120A.20 (Admission to Public School)
Minn. Stat. § 120B.10 (Findings; Improving Instruction and Curriculum)
Minn. Stat. § 120B.11 (School District Process for Reviewing Curriculum, Instruction, and Student Achievement; Striving for the World's Best Workforce)
Minn. Stat. § 120B.12 (Reading Proficiently No Later than the End of Grade 3)
Minn. Stat. § 120B.125(f) (Planning for Students' Successful Transition to Postsecondary Education and Employment; **Personal Learning Plans**)
Minn. Stat. § 124D.59 (Definitions)
Minn. Rules Part 3500.0550 (Inclusive Educational Program)
Minn. Rules Parts 3501.0640-3501.0655 (Academic Standards for Language Arts)
Minn. Rules Parts 3501.0700-3501.0745 (Academic Standards for Mathematics)
Minn. Rules Part 3501.0820 (Academic Standards for the Arts)
Minn. Rules Parts 3501.0900-3501.0955 (Academic Standards in Science)
Minn. Rules Parts 3501.1200-3501.1210 (Academic Standards for English Language Development)
Minn. Rules Parts 3501.1300-3501.1345 (Academic Standards for Social Studies)
Minn. Rules Parts 3501.1400-3501.1410 (Academic Standards for Physical Education)
20 U.S.C. § 6301, *et seq.* (Every Student Succeeds Act)

Cross References:

MSBA/MASA Model Policy 604 (Instructional Curriculum)
MSBA/MASA Model Policy 605 (Alternative Programs)
MSBA/MASA Model Policy 613 (Graduation Requirements)
MSBA/MASA Model Policy 614 (School District Testing Plan and Procedure)
MSBA/MASA Model Policy 615 (Testing Accommodations, Modifications, and Exemptions for IEPs, Section 504 Plans, and LEP Students)
MSBA/MASA Model Policy 616 (School District System Accountability)
MSBA/MASA Model Policy 618 (Assessment of Student Achievement)
MSBA/MASA Model Policy 619 (Staff Development for Standards)
MSBA/MASA Model Policy 620 (Credit for Learning)
MSBA/MASA Model Policy 623 (Mandatory Summer School Instruction)

Adopted: _____

Revised: _____

MSBA/MASA Model Policy 604
Orig. 1995
Rev. 2023

604 INSTRUCTIONAL CURRICULUM

I. PURPOSE

The purpose of this policy is to provide for the development of course offerings for students.

II. GENERAL STATEMENT OF POLICY

A. Instruction must be provided in at least the following subject areas:

1. ~~Language arts and~~ basic communication skills including reading and writing, literature, and fine arts;
2. ~~M~~ mathematics and science;
3. ~~S~~ social studies, including history, geography, economics, government, and citizenship that includes civics (see II.I.);
4. ~~H~~ health and physical education;

[Note: Health curriculum may include child sexual abuse prevention in consultation with other federal, state, or local agencies and community-based organizations to identify research-based tools, curricula, and programs.]

5. The arts;
6. Career and technical education; and
7. World languages.

[Note: The school district must use the current world languages standards developed by the American Council on the Teaching of Foreign Languages. World languages programs should be developed and implemented to acknowledge and reinforce the language proficiency and cultural awareness that non-English language speakers already possess and encourage students' proficiency in multiple world languages. Programs also must encompass indigenous American Indian languages and cultures, among other world languages and cultures. School districts may award Minnesota World Language Proficiency Certificates or Minnesota World Language High Achievement Certificates consistent with Minnesota Statutes section 120B.022, subdivision 1.]

- B. The basic instructional program shall include all courses required for each grade level by the Minnesota Department of Education (MDE) and ~~all~~ courses required in all elective subject areas. The instructional approach will be nonsexist and multicultural.
- C. ~~Public~~ Elementary and middle schools ~~shall~~ **must** offer at least three, and require at least two, of the following four art areas: dance, music, theater, and visual arts. High schools shall offer at least three, and require at least one, of the following five art~~s~~ areas: dance, media arts, music, theater, and visual arts.~~¶~~
- D. The school district must establish and regularly review its own standards for career and technical education (CTE) programs. Standards must align with CTE frameworks developed by the Department of Education, standards developed by national CTE

organizations, or recognized industry standards.

- E. The school board, at its discretion, may offer additional courses in the instructional program at any grade level.
- F. Each instructional program shall be planned for optimal benefit taking into consideration the financial condition of the school district and other relevant factors. Each program plan should contain goals and objectives, materials, minimum student competency levels, and methods for student evaluation.
- G. The superintendent shall have discretionary authority to develop guidelines and directives to implement school board policy relating to instructional curriculum.
- H. The school district or charter school may not discriminate against or discipline a teacher or principal on the basis of incorporating into curriculum contributions of persons in a federally protected class or state protected class when the included contribution is in alignment with standards and benchmarks adopted under Minnesota Statutes, sections 120B.021 and 120B.023.

III. REQUIRED ACADEMIC STANDARDS

- A. The following subject areas are required for statewide accountability:
 - 1. language arts;
 - 2. mathematics, encompassing algebra II, integrated mathematics III, or an equivalent in high school, and to be prepared for the three credits of mathematics in grades 9 through 12, the grade 8 standards include the completion of algebra;
 - 3. science, including earth and space science, life science, and the physical sciences, including chemistry and physics;
 - 4. social studies, including history, geography, economics, and government and citizenship that includes civics;
 - 5. physical education;
 - 6. health, for which locally developed academic standards apply; and
 - 7. the arts.
- B. Elementary and middle schools must offer at least three and require at least two of the following five arts areas: dance, media arts, music, theater, and visual arts. High schools must offer at least three and require at least one of the following five arts areas: media arts, dance, music, theater, and visual arts.

IV. PARENTAL CURRICULUM REVIEW

The school district shall have a procedure for a parent, guardian, or an adult student, 18 years of age or older, to review the content of the instructional materials to be provided to a minor child or to an adult student and, if the parent, guardian, or adult student objects to the content, to make reasonable arrangements with school personnel for alternative instruction. Alternative instruction may be provided by the parent, guardian, or adult student if the alternative instruction, if any, offered by the school board does not meet the concerns of the parent, guardian, or adult student. The school board is not required to pay for the costs of alternative instruction provided by a parent, guardian, or adult student. School personnel may not impose an academic or other penalty upon a student merely for arranging alternative instruction under this section. School personnel may evaluate and assess the quality of the

student's work.

V. CPR AND AED INSTRUCTION

The school district will provide onetime cardiopulmonary resuscitation (CPR) and automatic external defibrillator (AED) instruction as part of its grade 7 to 12 curriculum.

- A. In the school district's discretion, training and instruction may result in CPR certification.
- B. CPR and AED instruction must include CPR and AED training that have been developed:
 - 1. by the American Heart Association or the American Red Cross and incorporate psychomotor skills to support the instruction; or
 - 2. using nationally recognized, evidence-based guidelines for CPR and incorporate psychomotor skills to support the instruction. "Psychomotor skills" means hands-on practice to support cognitive learning; it does not mean cognitive-only instruction and training.
- C. The school district may use community members such as emergency medical technicians, paramedics, police officers, firefighters, and representatives of the Minnesota Resuscitation Consortium, the American Heart Association, or the American Red Cross, among others, to provide instruction and training.
- D. A school administrator may waive this curriculum requirement for a high school transfer student regardless of whether or not the student previously received instruction under this section, an enrolled student absent on the day the instruction occurred under this section, or an eligible student who has a disability.

[Note: If a school district requests resources, the Minnesota Resuscitation Consortium must provide them to the school district for instruction and training provided to students under this section.]

VI. COLLEGE AND CAREER PLANNING

- A. The school district shall assist all students by no later than grade 9 to explore their educational college and career interests, aptitudes, and aspirations and develop a plan for a smooth and successful transition to postsecondary education or employment. All students' plans must:
 - 1. provide a comprehensive plan to prepare for and complete career and college-ready curriculum by meeting state and local academic standards and developing career and employment-related skills such as teamwork, collaboration, creativity, communication, critical thinking, and good work habits;
 - 2. emphasize academic rigor and high expectations and inform the student, and the student's parent or guardian if the student is a minor, of the student's achievement level score on the Minnesota Comprehensive Assessments that are administered during high school;
 - 3. help students identify interests, aptitudes, aspirations, and personal learning styles that may affect their career and college-ready goals and postsecondary education and employment choices;
 - 4. set appropriate career and college-ready goals with timelines that identify effective means for achieving those goals;

5. help students access education and career options;
 6. integrate strong academic content into career-focused courses and applied and experiential learning opportunities and integrate relevant career-focused courses and applied and experiential learning opportunities into strong academic content;
 7. help identify and access appropriate counseling and other supports and assistance that enable students to complete required coursework, prepare for postsecondary education and careers, and obtain information about postsecondary education costs and eligibility for financial aid and scholarship;
 8. help identify collaborative partnerships among pre-kindergarten through grade 12 schools, postsecondary institutions, economic development agencies, and local and regional employers that support students' transitions to postsecondary education and employment and provide students with applied and experiential learning opportunities; and
 9. be reviewed and revised at least annually by the student, the student's parent or guardian, and the school district to ensure that the student's course-taking schedule keeps the student making adequate progress to meet state and local academic standards and high school graduation requirements and with a reasonable chance to succeed with employment or postsecondary education without the need to first complete remedial course work.
- B. The school district may develop grade-level curricula or provide instruction that introduces students to various careers, but must not require any curriculum, instruction, or employment-related activity that obligates an elementary or secondary student to involuntarily select or pursue a career, career interest, employment goals, or related job training.
 - C. Educators must possess the knowledge and skills to effectively teach all English learners in their classrooms. School districts must provide appropriate curriculum, targeted materials, professional development opportunities for educators, and sufficient resources to enable English learners to become career and college ready.
 - D. When assisting students in developing a plan for a smooth and successful transition to postsecondary education and employment, school districts must recognize the unique possibilities of each student and ensure that the contents of each student's plan reflect the student's unique talents, skills, and abilities as the student grows, develops, and learns.
 - E. If a student with a disability has an Individualized Education Program (IEP) or standardized written plan that meets the plan components herein, the IEP satisfies the requirement, and no additional transition plan is needed.
 - F. Students who do not meet or exceed the Minnesota Academic Standards, as measured by the Minnesota Comprehensive Assessments that are administered during high school, shall be informed that admission to a public school is free and available to any resident under 21 years of age or who meets the requirements of the compulsory attendance law. A student's plan under this provision shall continue while a student is enrolled.

~~VI. CIVICS TEST~~

~~¶~~

- ~~A. A student enrolled in a public school must correctly answer at least 30 of 50 civics test questions. A school or district may record on a student's transcript that the student answered at least 30 of 50 civics test questions correctly.~~

~~¶~~

~~B. "Civics test questions" means 50 of the 100 questions that, as of January 1, 2015, United States Citizenship and Immigration Services officers use to select the questions they pose to applicants for naturalization so the applicants can demonstrate their knowledge and understanding of the fundamentals of United States history and government, as required by federal law. The Learning Law and Democracy Foundation, in consultation with Minnesota civics teachers, must select by July 1 each year 50 of the 100 questions under this paragraph to serve as the state's civics test questions for the proximate school year and immediately transmit the 50 selected civics test questions to MDE and to the Legislative Coordinating Commission, which must post the 50 questions it receives on the Minnesota's Legacy website by August 1 of that year.~~

~~C. The school district may exempt a student with disabilities from this requirement if the student's IEP team determines the requirement is inappropriate and establishes an alternative requirement.~~

~~D. The school district may administer the civics test questions in a language other than English to students who qualify for English learner services.~~

~~E. The school district may administer civics test questions as part of the social studies curriculum.~~

~~F. The school district must not prevent a student from graduating or deny a student a high school diploma for failing to correctly answer at least 30 of 50 civics test questions.~~

~~G. The school district cannot charge a fee related to this requirement.~~

~~[Note: This requirement is effective for students enrolling in grade 9 in the 2017-2018 school year and later.]~~

Legal References: Minn. Stat. § 120A.22 (Compulsory Instruction)
Minn. Stat. § 120B.101 (Curriculum)
Minn. Stat. § 120B.125 (Planning for Students' Successful Transition to Postsecondary Education and Employment; Personal Learning Plans)
Minn. Stat. § 120B.20 (Parental Curriculum Review)
Minn. Stat. § 120B.021 (Required Academic Standards)
Minn. Stat. § 120B.022 (Elective Standards)
Minn. Stat. § 120B.023 (Benchmarks Implement, Supplement Statewide Academic Standards)
Minn. Stat. § 120B.234 (Child Sexual Abuse Prevention Education)
Minn. Stat. § 120B.236 (Cardiopulmonary Resuscitation and Automatic External Defibrillator Instruction)

Cross References: MSBA/MASA Model Policy 603 (Curriculum Development)
MSBA/MASA Model Policy 605 (Alternative Programs)

Adopted: _____

MSBA/MASA Model Policy 624
Orig.

2023

Revised: _____

624 ONLINE INSTRUCTION

[Note: In 2023, the Minnesota Legislature repealed the Online Learning Option Act (Minnesota Statutes, section 124D.095) and replaced it with the Online Instruction Act (Minnesota Statutes, section 124D.094). This policy fully replaces the old Model Policy 624].

I. PURPOSE

The purpose of this policy is to recognize and govern online instruction options of students enrolled in the school district for purposes of compulsory attendance and address enrollment of students with an online instruction site for supplemental or full-time online learning.

II. GENERAL STATEMENT OF POLICY

- A. The school district shall not prohibit an enrolled student from applying to enroll in online instruction.
- B. The school district shall grant academic credit for completing the requirements of an online instruction course or program.

III. DEFINITIONS

- A. "Blended instruction" means a form of digital instruction that occurs when a student learns part time in a supervised physical setting and part time through online instruction under paragraph (E).
- B. "Digital instruction" means instruction facilitated by technology that offers students an element of control over the time, place, path, or pace of learning and includes blended and online instruction.
- C. "Enrolling district" means the school district in which a student is enrolled under Minnesota Statutes, section 120A.22, subdivision 4.
- D. "Online course syllabus" means a written document that identifies the state academic standards taught and assessed in a supplemental online course under paragraph (I); course content outline; required course assessments; instructional methods; communication procedures with students, guardians, and the enrolling district under paragraph (C); and supports available to the student.
- E. "Online instruction" means a form of digital instruction that occurs when a student learns primarily through digital technology away from a supervised physical setting.
- F. "Online instructional site" means a site that offers courses using online instruction under paragraph (E) and may enroll students receiving online instruction under paragraph (E).
- G. "Online teacher" means an employee of the enrolling district under paragraph (C) or the supplemental online course provider under paragraph (J) who holds the appropriate licensure under Minnesota Rules, chapter 8710, and is trained to provide online instruction under paragraph (E).

- H. "Student" means a Minnesota resident enrolled in a school defined under Minnesota Statutes, section 120A.22, subdivision 4, in kindergarten through grade 12 up to the age of 21.
- I. "Supplemental online course" means an online learning course taken in place of a course provided by the student's enrolling district under paragraph (C).
- J. "Supplemental online course provider" means a school district, an intermediate school district, an organization of two or more school districts operating under a joint powers agreement, or a charter school located in Minnesota that is authorized by the Minnesota Department of Education (MDE) to provide supplemental online courses under paragraph (I).

IV. DIGITAL INSTRUCTION

- A. An enrolling district may provide digital instruction, including blended instruction and online instruction, to the district's own enrolled students. Enrolling districts may establish agreements to provide digital instruction, including blended instruction and online instruction, to students enrolled in the cooperating schools.
- B. When online instruction is provided, an online teacher shall perform all duties of teacher of record under Minnesota Rules, part 8710.0310. Unless the Commissioner of MDE grants a waiver, a teacher providing online instruction shall not instruct more than 40 students in any one online learning course or section.
- C. Students receiving online instruction full time shall be reported as enrolled in an online instructional site.
- D. Curriculum used for digital instruction shall be aligned with Minnesota's current academic standards and benchmarks.
- E. Digital instruction shall be accessible to students under section 504 of the federal Rehabilitation Act and Title II of the federal Americans with Disabilities Act.
- F. An enrolling district providing digital instruction and a supplemental online course provider shall assist an enrolled student whose family qualifies for the education tax credit under Minnesota Statutes, section 290.0674 to acquire computer hardware and educational software so they may participate in digital instruction. Funds provided to a family to support digital instruction or supplemental online courses may only be used for qualifying expenses as determined by the provider. Nonconsumable materials purchased with public education funds remain the property of the provider. Records for any funds provided must be available for review by the public or MDE.
- G. An enrolling district providing digital instruction shall establish and document procedures for determining attendance for membership and keep accurate records of daily attendance under Minnesota Statutes, section 120A.21.

V. SUPPLEMENTAL ONLINE COURSES

- A. Notwithstanding Minnesota Statutes, sections 124D.03 and 124D.08 and Minnesota Statutes, chapter 124E, procedures for applying to take supplemental online courses other than those offered by the student's enrolling district are as provided in this subdivision.
- B. Any kindergarten through grade 12 student may apply to take a supplemental online course. The student, or the student's parent or guardian for a student under age 17, must submit an application for the proposed supplemental online course or courses. A student may:

1. apply to take an online course from a supplemental online course provider that meets or exceeds the academic standards of the course in the enrolling district they are replacing;
 2. apply to take supplemental online courses for up to 50 percent of the student's scheduled course load; and
 3. apply to take supplemental online courses no later than 15 school days after the student's enrolling district's term has begun. An enrolling district may waive the 50 percent course enrollment limit or the 15-day time limit.
- C. A student taking a supplemental online course must have the same access to the computer hardware and education software available in a school as all other students in the enrolling district.
- D. A supplemental online course provider must have a current, approved application to be listed by MDE as an approved provider. The supplemental online course provider must:
1. use an application form specified by MDE;
 2. notify the student, the student's guardian if they are age 17 or younger, and enrolling district of the accepted application to take a supplemental online course within ten days of receiving a completed application;
 3. notify the enrolling district of the course title, credits to be awarded, and the start date of the online course. A supplemental online course provider must make the online course syllabus available to the enrolling district;
 4. request applicable academic support information for the student, including a copy of the IEP, EL support plan, or 504 plan; and
 5. track student attendance and monitor academic progress and communicate with the student, the student's guardian if they are age 17 or younger, and the enrolling district's designated online learning liaison.
- E. A supplemental online course provider may limit enrollment if the provider's school board or board of directors adopts by resolution specific standards for accepting and rejecting students' applications. The provisions may not discriminate against any protected class or students with disabilities.
- F. A supplemental online course provider may request that MDE review an enrolling district's written decision to not accept a student's supplemental online course application. The student may participate in the supplemental online course while the application is under review. Decisions shall be final and binding for both the enrolling district and the supplemental online course provider.
- G. A supplemental online course provider must participate in continuous improvement cycles with MDE.

VI. ENROLLING DISTRICT

- A. An enrolling district may not restrict or prevent a student from applying to take supplemental online courses.
- B. An enrolling district may request an online course syllabus to review whether the academic standards in the online course meet or exceed the academic standards in the course it would replace at the enrolling district.

- C. Within 15 days after receiving notice of a student applying to take a supplemental online course, the enrolling district must notify the supplemental online course provider whether the student, the student's guardian, and the enrolling district agree that academic standards in the online course meet or exceed the academic standards in the course it would replace at the enrolling district. If the enrolling district does not agree that the academic standards in the online course meet or exceed the academic standards in the course it would replace at the enrolling district, then:
 - 1. the enrolling district must provide a written explanation of the district's decision to the student, the student's guardian, and the supplemental online course provider; and
 - 2. the online provider must provide a response to the enrolling district explaining how the course or program meets the graduation requirements of the enrolling district.
- D. An enrolling district may reduce the course schedule of a student taking supplemental online courses in proportion to the number of supplemental online learning courses the student takes.
- E. An enrolling district must appoint an online learning liaison who:
 - 1. provides information to students and families about supplemental online courses;
 - 2. provides academic support information including IEPs, EL support plans, and 504 plans to supplemental online providers; and
 - 3. monitors attendance and academic progress, and communicates with supplemental online learning providers, students, families, and enrolling district staff.
- F. An enrolling district must continue to provide support services to students taking supplemental online courses as they would for any other enrolled student including support for English learners, case management of an individualized education program, and meal and nutrition services for eligible students.
- G. An online learning student must receive academic credit for completing the requirements of a supplemental online learning course. If a student completes an online learning course that meets or exceeds a graduation standard or the grade progression requirement at the enrolling district, that standard or requirement is met.
- H. Secondary credits granted to a supplemental online learning student count toward the graduation and credit requirements of the enrolling district. The enrolling district must apply the same graduation requirements to all students, including students taking supplemental online courses.
- I. An enrolling district must provide access to extracurricular activities for students taking supplemental online courses on the same basis as any other enrolled student.

VII. REPORTING

Courses that include blended instruction and online instruction must be reported in the manner determined by the Commissioner of MDE.

LEGAL REFERENCES:

Minn. Stat. § 120A.21 (Enrollment of a Student in Foster Care)
Minn. Stat. § 120A.22 (Compulsory Instruction)
Minn. Stat. § 120A.24 (Reporting)
Minn. Stat. § 124D.03 (Enrollment Options Act)

Minn. Stat. § 124D.08 (School Board's Approval to Enroll in
Nonresident District; Exceptions)
Minn. Stat. § 124D.094 (Online Instruction Act)
Minn. Stat. Ch. 124E (Charter Schools)
Minn. Rules Ch. 8710 (Teacher and Other School Professional
Licensing)

CROSS REFERENCES:

MSBA/MASA Model Policy 613 (Graduation Requirements)
MSBA/MASA Model Policy 620 (Credit for Learning)

Lake of the Woods School Calendar 2023-2024

August				
M	T	W	Th	F
	1	2	3	4
7	8	9	10	11
14	15	16	17	18
21	22	23	24	25
28	29	30	31	

September (19)				
M	T	W	Th	F
				1
4	5	6	7	8
11	12	13	14	15
18	19	20	21	22
25	26	27	28	29

October (20)				
M	T	W	Th	F
2	3	4	5	6
9	10	11	12	13
16	17	18	19	20
23	24	25	26	27
30	31			

November (19)				
M	T	W	Th	F
		1	2	3
6	7	8	9	10
13	14	15	16	17
20	21	22	23	24
27	28	29	30	

Sept	19
Oct	20
Nov	19
Dec	16
Jan	21
Feb	20
Mar	18
Apr	21
May	18
Jun	0
Student Days	172

December (16)				
M	T	W	Th	F
				1
4	5	6	7	8
11	12	13	14	15
18	19	20	21	22
25	26	27	28	29

January (21)				
M	T	W	Th	F
1	2	3	4	5
8	9	10	11	12
15	16	17	18	19
22	23	24	25	26
29	30	31		

February (20)				
M	T	W	Th	F
			1	2
5	6	7	8	9
12	13	14	15	16
19	20	21	22	23
26	27	28	29	

March (18)				
M	T	W	Th	F
				1
4	5	6	7	8
11	12	13	14	15
18	19	20	21	22
25	26	27	28	29

Inservice Days	6
P/T Conferences	2
Teacher Days	180

April (21)				
M	T	W	Th	F
1	2	3	4	5
8	9	10	11	12
15	16	17	18	19
22	23	24	25	26
29	30			

May (18)				
M	T	W	Th	F
		1	2	3
6	7	8	9	10
13	14	15	16	17
20	21	22	23	24
27	28	29	30	31

June (0)				
M	T	W	Th	F
3	4	5	6	7
10	11	12	13	14
17	18	19	20	21
24	25	26	27	28

	No School for Students and Staff
	Inservice No School for Students
	2:35 Dismissal for Students/Inservice for Staff
	FALL Parent/Teacher Conferences for High School & Elementary
	Meet the Teacher/Open House/ 6th & 7th & New student Orientation
	High School Spring Parent/Teacher Conferences/Elementary Student Showcase
	Parent/Teacher Conference - Teachers will schedule conferences before, after, and during school hours throughout the week.

Aug. 29 6th & 7th Gr Orientation/Meet the Teacher
September 4 Labor day
September 5 First Day for students
October 19 & 20 MEA
November 6 Deer Day
November 10 Observance of Veteran's Day
November 13-17 Connect with Parents Week
HS Parent Teacher Conferences
November 23 & 24 Thanksgiving

Dec 22 - Jan 1 Christmas Break
January 1 New Year's Day Observed
January 15 MLK Day
February 19 Presidents' Day
March 28-April 1 Easter/Spring Break
April 4 HS/Elem P/T Conferences
May 27 Memorial Day
May 24 Last Day for Students - Noon Dismissal
May 24 Graduation 6:00 p.m.

Quarter 1 ends November 3 (42)
Quarter 2/Sem 1 ends January 19 (45)
Quarter 3 ends March 22 (43)
Quarter 4/ Sem 2 ends May 24 (42)
Aug 28-30 Teacher Inservice
Jan 15 Teacher Inservice
March 11 Teacher Inservice
May 28 Teacher Inservice

Mid Quarter Dates

Oct. 6
Dec 15
Feb 16
April 25

Updated 3/23/2023