



Lake of the Woods School ISD #390
February 26, 2024 @ 7:00 PM
Board of Education Meeting - 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 January 22, 2024 board meeting minutes and the February 5, 2024 special 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. Harley Poppitz - HR
 2. Amanda Rairdon - Special Education
 - d. Approval of Resolution 2023/2024-25 accepting a donation of \$300.00 from Ruby's Pantry as a donation for the Angel Fund at Lake of the Woods School.
 - e. Approval of 2023-2025 Master Teacher Agreement with Lake of the Woods Education Association (LWEM)
 - f. Approval of Minnesota School Employee Association (MSEA) 2023-2025 Agreement
 - g. Approval of American Federation of State, County, and Municipal Employees Council 65 AFL-CIO (AFSCME) 2023-2025 Agreement
 - h. Approval of BLB Consulting Services Agreement
 - i. Approval to move \$2,767.49 in expenses from the Student Activity Class of 2028 to fund 1 as a general expense.
8. Other Business
9. Adjourn



LAKE OF THE WOODS

**Lake of the Woods School ISD #390
January 22, 2024 @ 7:00 PM - ITV Room
Board of Education - Meeting Minutes**

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

Members Absent:

Others Present: Jeff Nelson, Mary Merchant, Seth Putz, Shena Brandt, Woody Fiala, Toby Burk

1. **Call to Order by Chair Boyd Johnson at 7:32 PM.**
2. **Pledge of Allegiance**
3. **Agenda**
Motion by Tim Lyon second by Karla Robida to approve the January 22, 2024 meeting agenda.
Motion passes (6-0)
4. **Board Presenters**
5. **Written Communication**
6. **Old Business**
7. **New Business**
 - a. Motion by Lynnette Ellis second by Tim Lyon to approve the December 18, 2023 school board meeting minutes and the January 8, 2024 Organizational Meeting minutes.
Motion passes (6-0)
 - b. Motion by Robyn Sonstegard second by Lynnette Ellis to approve the Invoices, Financial Statements, Bank Reconciliation, Wire Transfers, and Purchase Card Statement.
Motion passes (6-0)
 - c. **Approval of Personnel - Resignations, Retirements, and Appointments**
 - i. Motion by Karla Robida second by Lynnette Ellis to approve the resignations and appointments as presented.
 - i. Resignations
 1. Courtney Bordelon - High School Teacher
 2. Kathy Wehman - Bus Driver
 3. Seth Putz - Building & Grounds Supervisor

- d. Motion by Boyd Johnson second by Robyn Sonstegard to approve the Final Audit Report - Year-end June 30, 2023.

Motion passes (6-0)

- e. Motion by Lynnette Ellis second by Tim Lyon to adopt resolution 2023/2024-23 directing the superintendent to make recommendations for adjustments in curriculum, programs, and staff for the 2024-25 school year.

Motion passes (6-0)

- f. Motion by Boyd Johnson second by Tim Lyon to adopt Resoltuion 2023/24-24 authorizing the District to enter into a line of credit agreement with Border Bank.

Motion passes (6-0)

9. Other Business

10. Adjourn by Chair Boyd Johnson at 7:39 PM.

Minutes Approve by: Chair, Boyd Johnson

Date

Minutes Approved by: Clerk, Tim Lyon

Date



**Lake of the Woods School ISD #390
February 5, 2024 @ 5:30 PM - ITV Room
Board of Education - Meeting Minutes**

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

Members Absent:

Others Present: Jeff Nelson, Mary Merchant, Amber Zemke, Bobby Jo Castle, Dale Fuller, Woody Fiala, Cassie Brune, Craig Severs, Seth Putz, Gloria An Fischer, Richard Broberg

1. Call to Order by Vice Chair Karla Robida at 5:32 PM.
2. Pledge of Allegiance
3. Agenda
Motion by Robyn Sonstegard second by Tim Lyon to approve the February 5, 2024 special meeting agenda.
Motion passes (5-0)
4. Resolution 2023/2024-24 & Resolution 2023/24-25
 - a. Motion by Lynnette Ellis second by Tim Lyon to rescind Resolution 2023/2024-24 and adopt Resolution 2023/2024-25 to authorizing the District to enter into a line of credit agreement with Border Bank
Motion passes (5-0)
5. Adjourn by Vice Chair Karla Robida at 5:35 PM.

Minutes Approved by: Chair, Boyd Johnson

Date

Minutes Approved by: Clerk, Tim Lyon

Date

Lake of the Woods Public Schools #390
All School Budgetary Comparison Report
Period Ending January 31,2024

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

										B24	B24	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	005	010	000	110	000	422	00	Exec. Salaries-Board Member	12,480.00	12,480.00	7,050.00	0.00	(5,430.00)
E	01	005	010	000	210	000	422	00	Board FICA	955.00	955.00	539.31	0.00	(415.69)
E	01	005	010	000	305	000	422	00	Board Consulting Fees	1,332.00	1,332.00	1,116.73	0.00	(215.27)
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	943.40	0.00	808.40
E	01	005	010	000	820	000	422	00	Board Dues & Member.	5,385.00	5,385.00	1,601.35	0.00	(3,783.65)
E	01	005	020	000	110	000	422	00	Superintendent	59,478.00	59,478.00	34,695.22	0.00	(24,782.78)
E	01	005	020	000	210	000	422	00	FICA	4,550.00	4,550.00	2,273.39	0.00	(2,276.61)
E	01	005	020	000	218	000	422	00	TRA	5,204.00	5,204.00	3,035.76	0.00	(2,168.24)
E	01	005	020	000	220	000	422	00	Group Hospitilizat.	8,908.00	8,908.00	4,454.04	0.00	(4,453.96)
E	01	005	020	000	230	000	422	00	Life Insurance	112.00	112.00	63.84	0.00	(48.16)
E	01	005	020	000	240	000	422	00	Long Term Disability	250.00	250.00	187.26	0.00	(62.74)
E	01	005	020	000	250	000	422	00	Board share TSA	1,750.00	1,750.00	1,020.88	0.00	(729.12)
E	01	005	020	000	305	000	422	00	Consulting Fees	4,000.00	4,000.00	0.00	0.00	(4,000.00)
E	01	005	020	000	320	000	422	00	Communications Serv. - Supt	950.00	950.00	351.23	0.00	(598.77)
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	0.00	0.00	(500.00)
E	01	005	020	000	820	000	422	00	Dues & Member.	1,700.00	1,700.00	5,026.00	0.00	3,326.00
E	01	005	105	000	170	000	422	00	DO Secretary/Accts Payable	68,577.00	68,577.00	40,809.70	0.00	(27,767.30)
E	01	005	105	000	210	000	422	00	FICA	5,246.00	5,246.00	2,849.36	0.00	(2,396.64)
E	01	005	105	000	214	000	422	00	PERA	5,143.00	5,143.00	3,060.74	0.00	(2,082.26)
E	01	005	105	000	220	000	422	00	Group Hospitilizat.	0.00	0.00	7,423.40	0.00	7,423.40
E	01	005	105	000	230	000	422	00	Life Insurance	118.00	118.00	62.30	0.00	(55.70)
E	01	005	105	000	240	000	422	00	Long Term Disability	133.00	133.00	69.40	0.00	(63.60)
E	01	005	105	000	250	000	422	00	Board share TSA	1,025.00	1,025.00	660.00	0.00	(365.00)
E	01	005	105	000	270	000	422	00	Workmens Compensat.	30,000.00	30,000.00	17,154.00	0.00	(12,846.00)
E	01	005	105	000	305	000	422	00	Consulting Fees-Legal/Audit//	135,000.00	135,000.00	168,285.84	0.00	33,285.84
E	01	005	105	000	320	000	422	00	Admin Communications Serv.	500.00	500.00	0.00	0.00	(500.00)
E	01	005	105	000	329	000	422	00	Postage & Express	8,000.00	8,000.00	3,020.00	0.00	(4,980.00)
E	01	005	105	000	366	000	422	00	Travel, Conv, Conf-District Of	500.00	500.00	434.71	0.00	(65.29)

Lake of the Woods Public Schools #390
All School Budgetary Comparison Report
Period Ending January 31,2024

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

									District	B24	B24	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	370	000	422	00	Copier Lease-District Office	30,000.00	30,000.00	19,778.26	0.00	(10,221.74)
E	01	005	105	000	401	000	422	00	General Supplies	5,000.00	5,000.00	1,658.47	0.00	(3,341.53)
E	01	005	105	000	820	000	422	00	Dues & Member.	125.00	125.00	700.00	0.00	575.00
E	01	005	105	000	896	000	422	00	Taxes, Assmts, Int. Penalties	4,000.00	4,000.00	696.33	0.00	(3,303.67)
E	01	005	105	000	899	000	422	00	Miscellaneous	0.00	0.00	7,763.64	0.00	7,763.64
E	01	005	108	000	170	000	422	00	Technology Coordinator	64,749.00	64,749.00	36,103.62	0.00	(28,645.38)
E	01	005	108	000	186	000	422	00	Technology Assistant Salary	36,335.00	36,335.00	18,458.34	0.00	(17,876.66)
E	01	005	108	000	210	000	422	00	FICA	7,733.00	7,733.00	3,795.44	0.00	(3,937.56)
E	01	005	108	000	214	000	422	00	PERA	7,581.00	7,581.00	4,092.12	0.00	(3,488.88)
E	01	005	108	000	220	000	422	00	Group Hospitalizat.	15,640.00	15,640.00	8,914.89	0.00	(6,725.11)
E	01	005	108	000	230	000	422	00	Life Insurance	107.00	107.00	62.30	0.00	(44.70)
E	01	005	108	000	240	000	422	00	Long Term Disability	440.00	440.00	373.80	0.00	(66.20)
E	01	005	108	000	250	000	422	00	Board share TSA	1,560.00	1,560.00	910.00	0.00	(650.00)
E	01	005	108	000	305	000	422	00	Consulting Fees	5,000.00	5,000.00	0.00	0.00	(5,000.00)
E	01	005	108	000	320	000	422	00	IT Cell Phone	0.00	0.00	135.51	0.00	135.51
E	01	005	108	000	401	000	422	00	General Supplies	10,000.00	10,000.00	6,493.97	0.00	(3,506.03)
E	01	005	108	000	405	000	422	00	Software-Non Instructional	20,000.00	20,000.00	35,806.29	0.00	15,806.29
E	01	005	108	000	435	000	422	00	Computer Supplies - Consum.	0.00	0.00	1,713.26	0.00	1,713.26
E	01	005	108	000	436	000	422	00	Software Technology Departm	7,500.00	7,500.00	3,273.00	0.00	(4,227.00)
E	01	005	108	000	530	000	422	00	Equipment	20,000.00	20,000.00	37,233.14	0.00	17,233.14
E	01	005	108	000	555	000	422	00	Software/Web Services	30,000.00	30,000.00	32,520.53	0.00	2,520.53
E	01	005	108	000	820	000	422	00	Dues & Member - Technology	150.00	150.00	150.00	0.00	0.00
E	01	005	108	302	530	000	424	00	Equipment	10,000.00	10,000.00	4,494.71	0.00	(5,505.29)
E	01	005	108	599	456	000	422	00	Emergency Connectivity Expe	0.00	0.00	22,999.00	0.00	22,999.00
E	01	005	110	000	170	000	422	00	Marketing/Media	10,000.00	10,000.00	4,374.00	0.00	(5,626.00)
E	01	005	110	000	210	000	422	00	FICA	765.00	765.00	334.62	0.00	(430.38)
E	01	005	110	000	218	000	422	00	TRA	750.00	750.00	382.73	0.00	(367.27)
E	01	005	110	000	316	000	422	00	Data Processing-Regionl	25,000.00	25,000.00	16,651.80	0.00	(8,348.20)
E	01	005	220	000	305	000	422	00	Consulting Fees - PLTW	5,000.00	5,000.00	4,150.00	0.00	(850.00)
E	01	005	220	000	430	000	422	00	PLTW Supplies	1,400.00	1,400.00	0.00	0.00	(1,400.00)

Lake of the Woods Public Schools #390
All School Budgetary Comparison Report
Period Ending January 31,2024

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

										District		B24	B24	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	240	000	401	099	422	00	Weight Room Supplies and M	0.00	0.00	660.00	0.00	660.00		
E	01	005	400	000	305	000	422	00	BRIC Membership Dues	0.00	0.00	(16,320.15)	0.00	(16,320.15)		
E	01	005	640	316	366	000	403	00	Travel, Conv, Conf-Districtwid	15,000.00	15,000.00	4,435.61	0.00	(10,564.39)		
E	01	005	716	342	311	000	449	00	Other Contracted Security	0.00	0.00	994.94	0.00	994.94		
E	01	005	718	342	311	000	449	00	Safe School Consulting Fees	3,000.00	3,000.00	14,025.73	0.00	11,025.73		
E	01	005	718	342	401	000	449	00	General Supplies	0.00	0.00	7,322.20	0.00	7,322.20		
E	01	005	760	161	180	012	422	00	Bus Driver Salary ESSER 161	0.00	0.00	8.00	0.00	8.00		
E	01	005	760	161	210	012	422	00	FICA	0.00	0.00	0.62	0.00	0.62		
E	01	005	760	161	250	012	422	00	Board share TSA	0.00	0.00	0.30	0.00	0.30		
E	01	005	760	302	580	000	424	00	Capital Bus Lease	20,082.00	20,082.00	0.00	0.00	(20,082.00)		
E	01	005	760	720	110	000	422	00	Transportation Supervisor	39,371.00	39,371.00	28,763.87	0.00	(10,607.13)		
E	01	005	760	720	180	000	422	00	Sal-Bus Driver	165,000.00	165,000.00	91,554.77	0.00	(73,445.23)		
E	01	005	760	720	181	000	422	00	Bus Mechanic	50,054.00	50,054.00	18,365.74	0.00	(31,688.26)		
E	01	005	760	720	210	000	422	00	FICA	19,463.00	19,463.00	10,334.70	0.00	(9,128.30)		
E	01	005	760	720	214	000	422	00	PERA	19,082.00	19,082.00	8,693.31	0.00	(10,388.69)		
E	01	005	760	720	220	000	422	00	Group Hospitalizat.	25,636.00	25,636.00	6,921.78	0.00	(18,714.22)		
E	01	005	760	720	230	000	422	00	Life Insurance	173.00	173.00	104.63	0.00	(68.37)		
E	01	005	760	720	240	000	422	00	Long Term Disability	254.00	254.00	244.75	0.00	(9.25)		
E	01	005	760	720	250	000	422	00	Board share TSA	800.00	800.00	1,885.97	0.00	1,085.97		
E	01	005	760	720	305	000	422	00	Consulting Fees	15,000.00	15,000.00	14,680.28	0.00	(319.72)		
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	417.50	0.00	(4,582.50)		
E	01	005	760	720	366	000	422	00	Travel, Conv, Conf-Transp	2,000.00	2,000.00	1,384.75	0.00	(615.25)		
E	01	005	760	720	370	000	422	00	Rentals & Leases	1,000.00	1,000.00	0.00	0.00	(1,000.00)		
E	01	005	760	720	401	000	422	00	General Supplies	40,000.00	40,000.00	20,458.87	0.00	(19,541.13)		
E	01	005	760	720	442	000	422	00	Fuel Pupil Transp	100,000.00	100,000.00	37,345.69	0.00	(62,654.31)		
E	01	005	760	720	820	000	422	00	Dues & Member.	285.00	285.00	0.00	0.00	(285.00)		
E	01	005	770	000	899	000	422	00	Miscellaneous	0.00	0.00	100.00	0.00	100.00		
E	01	005	790	000	401	999	422	00	General Supplies - COVID-19	0.00	0.00	366.96	0.00	366.96		
E	01	005	810	000	172	000	422	00	Custodial Supervisor	64,278.00	64,278.00	35,186.43	0.00	(29,091.57)		

Lake of the Woods Public Schools #390
All School Budgetary Comparison Report
Period Ending January 31,2024

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

										B24		B24		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	005	810	000	173	000	422	00	Salary Custodians	345,000.00	345,000.00	187,308.93	0.00	(157,691.07)	
E	01	005	810	000	210	000	422	00	FICA	32,775.00	32,775.00	16,004.69	0.00	(16,770.31)	
E	01	005	810	000	214	000	422	00	PERA	32,074.00	32,074.00	15,939.96	0.00	(16,134.04)	
E	01	005	810	000	220	000	422	00	Group Hospitalizat.	39,100.00	39,100.00	15,157.70	0.00	(23,942.30)	
E	01	005	810	000	230	000	422	00	Life Insurance	578.00	578.00	311.37	0.00	(266.63)	
E	01	005	810	000	240	000	422	00	Long Term Disability	913.00	913.00	537.35	0.00	(375.65)	
E	01	005	810	000	250	000	422	00	Board share TSA	5,270.00	5,270.00	3,235.43	0.00	(2,034.57)	
E	01	005	810	000	305	000	422	00	Consulting Fees	45,000.00	45,000.00	31,147.74	0.00	(13,852.26)	
E	01	005	810	000	320	000	422	00	Communications Serv.	13,500.00	13,500.00	6,512.05	0.00	(6,987.95)	
E	01	005	810	000	330	000	422	00	Utility Service	130,000.00	130,000.00	68,918.85	0.00	(61,081.15)	
E	01	005	810	000	350	000	422	00	Repairs & Maint. Ser-Generat	0.00	0.00	952.49	0.00	952.49	
E	01	005	810	000	366	000	422	00	Travel, Conv, Conf-Bldg/Grou	500.00	500.00	170.00	0.00	(330.00)	
E	01	005	810	000	370	000	422	00	Rentals & Leases	69,500.00	69,500.00	4,700.00	0.00	(64,800.00)	
E	01	005	810	000	401	000	422	00	General Supplies	80,000.00	80,000.00	45,754.51	0.00	(34,245.49)	
E	01	005	810	000	530	000	422	00	Maintenance Equipment	60,000.00	60,000.00	94,780.72	0.00	34,780.72	
E	01	005	810	000	820	000	422	00	Dues & Member.	300.00	300.00	0.00	0.00	(300.00)	
E	01	005	810	174	401	000	422	00	General Supplies	0.00	0.00	7,480.51	0.00	7,480.51	
E	01	005	850	000	522	000	422	00	Site/Grounds Improvements	0.00	0.00	5,889.74	0.00	5,889.74	
E	01	005	850	000	530	000	422	00	Equipment	0.00	0.00	2,162.53	0.00	2,162.53	
E	01	005	850	000	860	000	422	00	Real Estate Taxes	12,000.00	12,000.00	0.00	0.00	(12,000.00)	
E	01	005	850	302	522	000	424	00	Site/Grounds Improvements	43,242.00	43,242.00	0.00	0.00	(43,242.00)	
E	01	005	850	302	530	000	424	00	Equipment	111,204.00	111,204.00	6,597.87	0.00	(104,606.13)	
E	01	005	865	347	305	000	467	00	LTFM Physical Hazards H&S	5,000.00	5,000.00	0.00	0.00	(5,000.00)	
E	01	005	865	349	305	000	467	00	LTFM Other Hazards H&S	5,600.00	5,600.00	2,498.00	0.00	(3,102.00)	
E	01	005	865	352	305	000	467	00	LTFM Enviroment/Health & S	12,000.00	12,000.00	18,224.88	0.00	6,224.88	
E	01	005	865	363	305	000	467	00	LTFM Fire Safety	22,800.00	22,800.00	11,066.70	0.00	(11,733.30)	
E	01	005	865	366	305	000	467	00	LTFM Indoor Aid Quality Cons	2,000.00	2,000.00	0.00	0.00	(2,000.00)	
E	01	005	865	369	305	000	467	00	LTFM Building Hadware and E	5,500.00	5,500.00	10,271.49	0.00	4,771.49	
E	01	005	865	383	305	000	467	00	LTFM Consulting Fees	10,000.00	10,000.00	13,882.56	0.00	3,882.56	
E	01	005	865	384	305	000	467	00	LTFM Lighting	0.00	0.00	625.00	0.00	625.00	

Lake of the Woods Public Schools #390
All School Budgetary Comparison Report
Period Ending January 31,2024

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

										B24		B24		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	005	865	384	350	000	467	00	LTFM Repairs & Maint. Ser	15,000.00	15,000.00	26,215.32	0.00	11,215.32	
E	01	005	940	000	340	000	422	00	Property Insurance	75,000.00	75,000.00	90,360.65	0.00	15,360.65	
E	01	005	950	000	910	000	422	00	Permanent Transfers	280,000.00	280,000.00	0.00	0.00	(280,000.00)	
E	01	100	050	000	110	000	422	00	Exec. Salaries	101,633.00	101,633.00	52,579.34	0.00	(49,053.66)	
E	01	100	050	000	210	000	422	00	FICA	7,775.00	7,775.00	3,641.62	0.00	(4,133.38)	
E	01	100	050	000	218	000	422	00	TRA	8,893.00	8,893.00	4,600.74	0.00	(4,292.26)	
E	01	100	050	000	220	000	422	00	Group Hospitilizat.	10,320.00	10,320.00	4,454.04	0.00	(5,865.96)	
E	01	100	050	000	230	000	422	00	Life Insurance	194.00	194.00	108.34	0.00	(85.66)	
E	01	100	050	000	240	000	422	00	Long Term Disability	342.00	342.00	248.46	0.00	(93.54)	
E	01	100	050	000	250	000	422	00	Board share TSA	1,750.00	1,750.00	1,020.88	0.00	(729.12)	
E	01	100	050	000	305	000	422	00	Consulting Fees	500.00	500.00	0.00	0.00	(500.00)	
E	01	100	050	000	320	000	422	00	Communications Serv. - Dean	500.00	500.00	270.69	0.00	(229.31)	
E	01	100	050	000	401	000	422	00	General Supplies	500.00	500.00	2,423.53	0.00	1,923.53	
E	01	100	200	000	140	000	422	00	Voluntary Pre-K Salaries	12,510.00	12,510.00	29,213.20	0.00	16,703.20	
E	01	100	200	000	210	000	422	00	FICA	957.00	957.00	2,195.34	0.00	1,238.34	
E	01	100	200	000	218	000	422	00	TRA	1,095.00	1,095.00	2,556.16	0.00	1,461.16	
E	01	100	200	000	220	000	422	00	Health Ins.	3,500.00	3,500.00	1,410.46	0.00	(2,089.54)	
E	01	100	200	000	230	000	422	00	Life Insurance	21.00	21.00	48.44	0.00	27.44	
E	01	100	200	000	240	000	422	00	Long Term Disability	61.00	61.00	152.91	0.00	91.91	
E	01	100	200	000	250	000	422	00	Board share TSA	195.00	195.00	571.41	0.00	376.41	
E	01	100	200	000	305	000	422	00	Consulting Fees - VPK	500.00	500.00	0.00	0.00	(500.00)	
E	01	100	200	000	430	000	422	00	Instruct Supplies - VPK	750.00	750.00	0.00	0.00	(750.00)	
E	01	100	201	330	140	000	428	00	Salaries-Kindergarten	69,563.00	69,563.00	50,716.07	0.00	(18,846.93)	
E	01	100	201	330	210	000	428	00	FICA	5,168.00	5,168.00	3,465.11	0.00	(1,702.89)	
E	01	100	201	330	218	000	428	00	TRA	5,694.00	5,694.00	4,437.71	0.00	(1,256.29)	
E	01	100	201	330	220	000	428	00	Group Hospitilizat.	7,820.00	7,820.00	7,199.79	0.00	(620.21)	
E	01	100	201	330	230	000	428	00	Life Insurance	54.00	54.00	70.62	0.00	16.62	
E	01	100	201	330	240	000	428	00	Long Term Disability	230.00	230.00	224.41	0.00	(5.59)	
E	01	100	201	330	250	000	428	00	Board share TSA	1,560.00	1,560.00	1,113.41	0.00	(446.59)	
E	01	100	201	330	430	000	428	00	Instruct Supplies - Kindgergar	1,000.00	1,000.00	0.00	0.00	(1,000.00)	

Lake of the Woods Public Schools #390
All School Budgetary Comparison Report
Period Ending January 31,2024

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

										B24		B24		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	000	140	000	422	00	Elementry Teacher Salaries		545,000.00	545,000.00	247,773.46	0.00	(297,226.54)
E	01	100	203	000	141	000	422	00	Reg Ed Para /Non-Spec Ed		52,000.00	52,000.00	17,329.27	0.00	(34,670.73)
E	01	100	203	000	145	000	422	00	Substitute Teacher		46,000.00	46,000.00	40,181.54	0.00	(5,818.46)
E	01	100	203	000	146	000	422	00	Substitute Non Certified - EL		6,000.00	6,000.00	2,999.04	0.00	(3,000.96)
E	01	100	203	000	170	000	422	00	Sec/Clerical Sal.		37,822.00	37,822.00	17,865.11	0.00	(19,956.89)
E	01	100	203	000	185	000	422	00	Elementary Yearbook		743.00	743.00	0.00	0.00	(743.00)
E	01	100	203	000	210	000	422	00	FICA		55,563.00	55,563.00	23,713.41	0.00	(31,849.59)
E	01	100	203	000	210	505	422	00	FICA-Forestry		4,303.00	4,303.00	0.00	0.00	(4,303.00)
E	01	100	203	000	214	000	422	00	PERA		5,556.00	5,556.00	2,952.68	0.00	(2,603.32)
E	01	100	203	000	218	000	422	00	TRA		54,250.00	54,250.00	23,548.14	0.00	(30,701.86)
E	01	100	203	000	220	000	422	00	Group Hospitilizat.		78,825.00	78,825.00	19,835.49	0.00	(58,989.51)
E	01	100	203	000	230	000	422	00	Life Insurance		1,926.00	1,926.00	466.06	0.00	(1,459.94)
E	01	100	203	000	235	000	422	00	Dental		119.00	119.00	0.00	0.00	(119.00)
E	01	100	203	000	240	000	422	00	Long Term Disability		2,677.00	2,677.00	1,288.11	0.00	(1,388.89)
E	01	100	203	000	250	000	422	00	Board share TSA		10,950.00	10,950.00	6,080.20	0.00	(4,869.80)
E	01	100	203	000	305	000	422	00	Consulting Fees - Elementary		2,437.00	2,437.00	2,465.00	0.00	28.00
E	01	100	203	000	320	000	422	00	Communications Serv.		532.00	532.00	270.69	0.00	(261.31)
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		10,000.00	10,000.00	3,184.34	0.00	(6,815.66)
E	01	100	203	000	401	000	422	00	General Supplies - Elementary		1,000.00	1,000.00	324.91	0.00	(675.09)
E	01	100	203	000	430	000	422	00	Instruct Supplies - Elementary		8,500.00	8,500.00	5,221.59	0.00	(3,278.41)
E	01	100	203	000	430	505	462	00	Instruct Supplies-Forestry		900.00	900.00	8,725.48	0.00	7,825.48
E	01	100	203	000	460	000	422	00	Textbooks - Elementary		0.00	0.00	2,559.04	0.00	2,559.04
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	161	303	012	422	00	Fed Sub Award SubCont <\$2!		0.00	0.00	(1,485.00)	0.00	(1,485.00)
E	01	100	203	302	530	000	424	00	EL Capital Equip		6,000.00	6,000.00	4,103.49	0.00	(1,896.51)
E	01	100	203	313	305	000	422	00	Consulting Fees-A&I		24,688.00	24,688.00	19,378.90	0.00	(5,309.10)
E	01	100	203	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	100	203	320	140	000	422	00	American Indian Aid Salaries		0.00	0.00	1,466.74	0.00	1,466.74
E	01	100	203	320	195	000	422	00	American Indian Aid Salaries		5,000.00	5,000.00	400.02	0.00	(4,599.98)

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

										District		B24	B24	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	320	210	000	422	00	FICA	0.00	0.00	131.51	0.00	131.51		
E	01	100	203	320	218	000	422	00	TRA	0.00	0.00	163.38	0.00	163.38		
E	01	100	203	320	220	000	422	00	Health Ins.	0.00	0.00	139.03	0.00	139.03		
E	01	100	203	320	230	000	422	00	Life Insurance	0.00	0.00	1.97	0.00	1.97		
E	01	100	203	320	240	000	422	00	Long Term Disability	0.00	0.00	5.22	0.00	5.22		
E	01	100	203	320	250	000	422	00	Board share TSA	0.00	0.00	65.28	0.00	65.28		
E	01	100	203	320	305	000	422	00	Consulting Fees - American Ir	15,000.00	15,000.00	0.00	0.00	(15,000.00)		
E	01	100	203	320	430	000	422	00	American Indian Aid - Supplie	1,000.00	1,000.00	0.00	0.00	(1,000.00)		
E	01	100	207	514	140	000	422	00	Salaries-REAP	31,479.00	31,479.00	12,392.03	0.00	(19,086.97)		
E	01	100	207	514	210	000	422	00	FICA-REAP	0.00	0.00	909.32	0.00	909.32		
E	01	100	207	514	218	000	422	00	TRA-REAP	0.00	0.00	1,084.30	0.00	1,084.30		
E	01	100	207	514	220	000	422	00	Health Ins.-REAP	0.00	0.00	488.75	0.00	488.75		
E	01	100	207	514	230	000	422	00	Life Insurance-REAP	0.00	0.00	15.54	0.00	15.54		
E	01	100	207	514	240	000	422	00	Long Term Disability-REAP	0.00	0.00	59.71	0.00	59.71		
E	01	100	207	514	250	000	422	00	Board share TSA-REAP	0.00	0.00	183.75	0.00	183.75		
E	01	100	216	401	140	000	422	00	Salaries-Title I	68,483.00	68,483.00	28,534.60	0.00	(39,948.40)		
E	01	100	216	401	210	000	422	00	FICA	5,238.00	5,238.00	2,182.89	0.00	(3,055.11)		
E	01	100	216	401	218	000	422	00	TRA	5,821.00	5,821.00	2,496.80	0.00	(3,324.20)		
E	01	100	216	401	220	000	422	00	Group Hospitilizat.	17,816.00	17,816.00	0.00	0.00	(17,816.00)		
E	01	100	216	401	230	000	422	00	Life Insurance	106.00	106.00	44.50	0.00	(61.50)		
E	01	100	216	401	240	000	422	00	Long Term Disability	480.00	480.00	200.90	0.00	(279.10)		
E	01	100	216	401	250	000	422	00	Board share TSA	627.00	627.00	525.00	0.00	(102.00)		
E	01	100	216	401	430	000	422	00	Instruct Supplies	450.00	450.00	0.00	0.00	(450.00)		
E	01	100	218	000	170	000	422	00	Enrichment Salary	0.00	0.00	475.00	0.00	475.00		
E	01	100	218	000	210	000	422	00	Enrichment FICA	0.00	0.00	36.34	0.00	36.34		
E	01	100	218	000	218	000	422	00	TRA-Gifted And Talented	0.00	0.00	41.56	0.00	41.56		
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	240	000	140	000	422	00	Salaries - EL Phy Ed	63,347.00	63,347.00	25,302.50	0.00	(38,044.50)		
E	01	100	240	000	210	000	422	00	FICA	4,846.00	4,846.00	1,775.40	0.00	(3,070.60)		
E	01	100	240	000	218	000	422	00	TRA	5,543.00	5,543.00	2,214.00	0.00	(3,329.00)		

Lake of the Woods Public Schools #390
All School Budgetary Comparison Report
Period Ending January 31,2024

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

										B24		B24		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	240	000	220	000	422	00	Group Hospitilizat.	7,820.00		7,820.00		3,258.30	0.00	(4,561.70)
E	01	100	240	000	230	000	422	00	Life Insurance	107.00		107.00		44.50	0.00	(62.50)
E	01	100	240	000	240	000	422	00	Long Term Disability	487.00		487.00		225.70	0.00	(261.30)
E	01	100	240	000	250	000	422	00	Board share TSA	2,260.00		2,260.00		941.70	0.00	(1,318.30)
E	01	100	240	000	430	000	422	00	Instruct Supplies-PE	700.00		700.00		511.80	0.00	(188.20)
E	01	100	258	000	140	000	422	00	Salaries - EL Music	64,793.00		64,793.00		26,972.70	0.00	(37,820.30)
E	01	100	258	000	210	000	422	00	FICA	4,957.00		4,957.00		1,674.51	0.00	(3,282.49)
E	01	100	258	000	218	000	422	00	TRA	5,669.00		5,669.00		2,360.10	0.00	(3,308.90)
E	01	100	258	000	220	000	422	00	Group Hospitilizat.	17,816.00		17,816.00		7,423.40	0.00	(10,392.60)
E	01	100	258	000	230	000	422	00	Life Insurance	107.00		107.00		44.40	0.00	(62.60)
E	01	100	258	000	240	000	422	00	Long Term Disability	313.00		313.00		189.50	0.00	(123.50)
E	01	100	258	000	250	000	422	00	Board share TSA	2,055.00		2,055.00		733.30	0.00	(1,321.70)
E	01	100	258	000	401	000	422	00	General Supplies - Music	0.00		0.00		174.95	0.00	174.95
E	01	100	258	000	430	000	422	00	Instruct Supplies - Music	700.00		700.00		121.39	0.00	(578.61)
E	01	100	400	372	401	000	422	00	General Supplies-SPED	700.00		700.00		199.43	0.00	(500.57)
E	01	100	401	740	140	000	422	00	Salaries-Speech	51,972.00		51,972.00		26,183.75	0.00	(25,788.25)
E	01	100	401	740	210	000	422	00	FICA	3,976.00		3,976.00		1,677.59	0.00	(2,298.41)
E	01	100	401	740	218	000	422	00	TRA	4,547.00		4,547.00		2,291.12	0.00	(2,255.88)
E	01	100	401	740	220	000	422	00	Group Hospitilizat.	8,908.00		8,908.00		3,711.60	0.00	(5,196.40)
E	01	100	401	740	230	000	422	00	Life Insurance	107.00		107.00		0.00	0.00	(107.00)
E	01	100	401	740	240	000	422	00	Long Term Disability	150.00		150.00		98.90	0.00	(51.10)
E	01	100	401	740	250	000	422	00	Board share TSA	960.00		960.00		400.00	0.00	(560.00)
E	01	100	401	740	396	000	422	00	Sp Ed Sal Pur F Other D	6,100.00		6,100.00		0.00	0.00	(6,100.00)
E	01	100	401	740	433	000	422	00	Indiv Supplies	0.00		0.00		942.57	0.00	942.57
E	01	100	402	740	140	000	422	00	Salaries-Mild/Moderate	70,537.00		70,537.00		38,248.71	0.00	(32,288.29)
E	01	100	402	740	210	000	422	00	FICA	5,396.00		5,396.00		2,926.03	0.00	(2,469.97)
E	01	100	402	740	218	000	422	00	TRA	6,171.00		6,171.00		3,346.78	0.00	(2,824.22)
E	01	100	402	740	230	000	422	00	Life Insurance	107.00		107.00		44.50	0.00	(62.50)
E	01	100	402	740	240	000	422	00	Long Term Disability	214.00		214.00		89.00	0.00	(125.00)
E	01	100	402	740	250	000	422	00	Board share TSA	960.00		960.00		400.00	0.00	(560.00)

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

									District	B24	B24	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	403	740	433	000	422	00	Indiv Supplies	200.00	200.00	0.00	0.00	(200.00)
E	01	100	407	740	140	000	422	00	Salaries-Specific Learnind Dis	30,000.00	30,000.00	14,846.13	0.00	(15,153.87)
E	01	100	407	740	210	000	422	00	FICA	2,619.00	2,619.00	1,118.14	0.00	(1,500.86)
E	01	100	407	740	218	000	422	00	TRA	2,996.00	2,996.00	1,299.02	0.00	(1,696.98)
E	01	100	407	740	220	000	422	00	Group Hospitilizat.	12,458.00	12,458.00	(1,039.28)	0.00	(13,497.28)
E	01	100	407	740	230	000	422	00	Life Insurance	75.00	75.00	31.00	0.00	(44.00)
E	01	100	407	740	240	000	422	00	Long Term Disability	200.00	200.00	86.12	0.00	(113.88)
E	01	100	407	740	250	000	422	00	Board share TSA	882.00	882.00	366.26	0.00	(515.74)
E	01	100	407	740	433	000	422	00	Indiv Supplies	100.00	100.00	753.63	0.00	653.63
E	01	100	408	740	140	000	422	00	Salaries-EBD	35,000.00	35,000.00	14,260.70	0.00	(20,739.30)
E	01	100	408	740	210	000	422	00	FICA	2,677.00	2,677.00	1,006.14	0.00	(1,670.86)
E	01	100	408	740	218	000	422	00	TRA	3,062.00	3,062.00	1,247.80	0.00	(1,814.20)
E	01	100	408	740	220	000	422	00	Group Hospitilizat.	3,855.00	3,855.00	1,546.09	0.00	(2,308.91)
E	01	100	408	740	230	000	422	00	Life Insurance	54.00	54.00	21.12	0.00	(32.88)
E	01	100	408	740	240	000	422	00	Long Term Disability	243.00	243.00	95.13	0.00	(147.87)
E	01	100	408	740	250	000	422	00	Board share TSA	621.00	621.00	249.12	0.00	(371.88)
E	01	100	408	740	433	000	422	00	Indiv Supplies	150.00	150.00	384.83	0.00	234.83
E	01	100	410	740	140	000	422	00	Salaries	4,000.00	4,000.00	2,120.92	0.00	(1,879.08)
E	01	100	410	740	210	000	422	00	FICA	300.00	300.00	159.70	0.00	(140.30)
E	01	100	410	740	218	000	422	00	TRA	350.00	350.00	185.58	0.00	(164.42)
E	01	100	410	740	220	000	422	00	Group Hospitilizat.	1,780.00	1,780.00	(148.47)	0.00	(1,928.47)
E	01	100	410	740	230	000	422	00	Life Insurance	11.00	11.00	4.48	0.00	(6.52)
E	01	100	410	740	240	000	422	00	Long Term Disability	22.00	22.00	12.34	0.00	(9.66)
E	01	100	410	740	250	000	422	00	Board share TSA	126.00	126.00	52.32	0.00	(73.68)
E	01	100	411	740	140	000	422	00	Salaries	30,000.00	30,000.00	12,798.03	0.00	(17,201.97)
E	01	100	411	740	162	000	422	00	One-to-One Paraprofessional	13,129.00	13,129.00	0.00	0.00	(13,129.00)
E	01	100	411	740	210	000	422	00	FICA	2,407.00	2,407.00	923.17	0.00	(1,483.83)
E	01	100	411	740	214	000	422	00	PERA	985.00	985.00	0.00	0.00	(985.00)
E	01	100	411	740	218	000	422	00	TRA	1,726.00	1,726.00	1,119.85	0.00	(606.15)
E	01	100	411	740	220	000	422	00	Group Hospitilizat.	5,739.00	5,739.00	630.72	0.00	(5,108.28)

Lake of the Woods Public Schools #390
All School Budgetary Comparison Report
Period Ending January 31,2024

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

									District	B24	B24	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	411	740	230	000	422	00	Life Insurance	142.00	142.00	21.52	0.00	(120.48)
E	01	100	411	740	240	000	422	00	Long Term Disability	250.00	250.00	81.71	0.00	(168.29)
E	01	100	411	740	250	000	422	00	Board share TSA	1,000.00	1,000.00	254.13	0.00	(745.87)
E	01	100	411	740	396	000	422	00	Sp Ed Sal Pur F Other D	5,000.00	5,000.00	7,074.00	0.00	2,074.00
E	01	100	411	740	397	000	422	00	Benefits	3,500.00	3,500.00	2,772.83	0.00	(727.17)
E	01	100	412	740	366	000	422	00	Travel, Conv, Conf-Elem	0.00	0.00	186.40	0.00	186.40
E	01	100	412	740	433	000	422	00	Indiv Supplies-ECSE	500.00	500.00	307.36	0.00	(192.64)
E	01	100	416	740	140	000	422	00	Salaries	13,668.00	13,668.00	5,704.20	0.00	(7,963.80)
E	01	100	416	740	162	000	422	00	One-to-One Paraprofessional	15,512.00	15,512.00	18,702.95	0.00	3,190.95
E	01	100	416	740	210	000	422	00	FICA	1,186.00	1,186.00	1,534.23	0.00	348.23
E	01	100	416	740	214	000	422	00	PERA	1,163.00	1,163.00	1,402.70	0.00	239.70
E	01	100	416	740	218	000	422	00	TRA	1,197.00	1,197.00	499.10	0.00	(697.90)
E	01	100	416	740	220	000	422	00	Health Ins.	3,736.00	3,736.00	3,916.09	0.00	180.09
E	01	100	416	740	230	000	422	00	Life Insurance	53.00	53.00	22.50	0.00	(30.50)
E	01	100	416	740	240	000	422	00	Long Term Disability	142.00	142.00	80.23	0.00	(61.77)
E	01	100	416	740	250	000	422	00	Board share TSA	234.00	234.00	99.64	0.00	(134.36)
E	01	100	420	740	161	000	422	00	Non-Licensed Classroom Sup	30,000.00	30,000.00	19,352.59	0.00	(10,647.41)
E	01	100	420	740	162	000	422	00	One-to-One Paraprofessional	20,000.00	20,000.00	11,536.86	0.00	(8,463.14)
E	01	100	420	740	210	000	422	00	FICA	4,893.00	4,893.00	2,275.96	0.00	(2,617.04)
E	01	100	420	740	214	000	422	00	PERA	4,602.00	4,602.00	2,316.72	0.00	(2,285.28)
E	01	100	420	740	220	000	422	00	Group Hospitilizat.	4,500.00	4,500.00	621.30	0.00	(3,878.70)
E	01	100	420	740	230	000	422	00	Life Insurance	80.00	80.00	6.03	0.00	(73.97)
E	01	100	420	740	240	000	422	00	Long Term Disability	100.00	100.00	18.07	0.00	(81.93)
E	01	100	420	740	250	000	422	00	Board share TSA	0.00	0.00	297.50	0.00	297.50
E	01	100	420	740	399	000	422	00	S. E. Purch Contr Serv BRIC	0.00	0.00	1,827.26	0.00	1,827.26
E	01	100	420	740	433	000	422	00	Indiv Supplies	450.00	450.00	2,358.39	0.00	1,908.39
E	01	100	640	306	144	000	403	00	Paras/Aides Salaries	16,159.00	16,159.00	7,664.28	0.00	(8,494.72)
E	01	100	640	306	210	000	403	00	FICA	1,235.00	1,235.00	401.42	0.00	(833.58)
E	01	100	640	306	214	000	403	00	PERA	1,211.00	1,211.00	574.83	0.00	(636.17)
E	01	100	640	306	220	000	422	00	Group Hospitilizat.	2,473.00	2,473.00	2,268.00	0.00	(205.00)

Lake of the Woods Public Schools #390
All School Budgetary Comparison Report
Period Ending January 31,2024

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

										Variances					
L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	District	Account Description	B24 Adopted Budget	B24 Revised Budget	Year To Date	Adopted to Revised	Revised to YTD
E	01	100	640	316	140	000	403	00	EL SD	Salaries	0.00	0.00	1,093.99	0.00	1,093.99
E	01	100	640	316	210	000	403	00		FICA	0.00	0.00	83.69	0.00	83.69
E	01	100	640	316	214	000	403	00		PERA	0.00	0.00	42.68	0.00	42.68
E	01	100	640	316	218	000	403	00		TRA	0.00	0.00	45.94	0.00	45.94
E	01	100	640	316	366	000	403	00	EL Staff	Develop	13,000.00	13,000.00	94.00	0.00	(12,906.00)
E	01	100	740	317	156	000	422	00		Social Workers - EL	64,793.00	64,793.00	27,044.20	0.00	(37,748.80)
E	01	100	740	317	210	000	422	00		FICA	4,957.00	4,957.00	1,601.21	0.00	(3,355.79)
E	01	100	740	317	218	000	422	00		TRA	5,669.00	5,669.00	2,366.39	0.00	(3,302.61)
E	01	100	740	317	220	000	422	00		Group Hospitilizat.	17,816.00	17,816.00	7,423.40	0.00	(10,392.60)
E	01	100	740	317	230	000	422	00		Life Insurance	106.00	106.00	44.50	0.00	(61.50)
E	01	100	740	317	240	000	422	00		Long Term Disability	342.00	342.00	189.80	0.00	(152.20)
E	01	100	740	317	250	000	422	00		Board share TSA	2,559.00	2,559.00	1,066.70	0.00	(1,492.30)
E	01	200	001	000	401	200	422	00		WELLNESS SUPPLIES	800.00	800.00	147.28	0.00	(652.72)
E	01	200	105	150	156	013	422	00		Social Workers	0.00	0.00	992.00	0.00	992.00
E	01	200	105	150	210	013	422	00		FICA	0.00	0.00	62.77	0.00	62.77
E	01	200	105	150	218	013	422	00		TRA	0.00	0.00	86.80	0.00	86.80
E	01	200	105	161	141	013	422	00		ESSER III Salaries	0.00	0.00	215.29	0.00	215.29
E	01	200	105	161	210	013	422	00		Esser III FICA	0.00	0.00	14.45	0.00	14.45
E	01	200	105	161	214	013	422	00		Esser III PERA	0.00	0.00	16.15	0.00	16.15
E	01	200	105	161	220	013	422	00		Health Ins Health Ins.	0.00	0.00	28.82	0.00	28.82
E	01	200	105	161	230	013	422	00		Esser III Life Insurance	0.00	0.00	0.51	0.00	0.51
E	01	200	105	161	240	013	422	00		Esser III Long Term Disability	0.00	0.00	0.53	0.00	0.53
E	01	200	203	000	391	000	422	00	FRESHWATER ED.	DISTRIK	40,000.00	40,000.00	35,212.40	0.00	(4,787.60)
E	01	200	203	000	401	000	422	00		Freshwater Supplies	400.00	400.00	0.00	0.00	(400.00)
E	01	200	203	000	401	203	422	00		SUMMER COLLEGE CAMP	75.00	75.00	0.00	0.00	(75.00)
E	01	200	420	740	305	000	422	00	BRIC Contract	Purch Serv	0.00	0.00	60.00	0.00	60.00
E	01	200	420	740	394	000	422	00	Pay Educ Non-School	Juvenil	500.00	500.00	0.00	0.00	(500.00)
E	01	200	420	740	396	000	422	00	Bric	Psychologist	20,705.00	20,705.00	24,704.74	0.00	3,999.74
E	01	200	420	740	397	000	422	00		Benefits	6,000.00	6,000.00	6,865.06	0.00	865.06
E	01	200	620	000	430	000	422	00		Instruct Supplies	3,000.00	3,000.00	128.50	0.00	(2,871.50)

Lake of the Woods Public Schools #390
All School Budgetary Comparison Report
Period Ending January 31,2024

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

										Variances				
L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	District Account Description	B24 Adopted Budget	B24 Revised Budget	Year To Date	Adopted to Revised	Revised to YTD
E	01	200	620	000	470	000	422	00	Secondary Lib Books	0.00	0.00	(50.93)	0.00	(50.93)
E	01	200	620	097	430	000	422	00	Instruct Supplies-Media Ctr	2,665.00	2,665.00	533.27	0.00	(2,131.73)
E	01	200	640	316	140	000	403	00	Salaries -Best Practices	0.00	0.00	7,625.00	0.00	7,625.00
E	01	200	640	316	210	000	403	00	FICA	0.00	0.00	531.18	0.00	531.18
E	01	200	640	316	218	000	403	00	TRA	0.00	0.00	667.20	0.00	667.20
E	01	200	640	316	366	000	403	00	Travel, Conv, Conf - Best Prai	15,000.00	15,000.00	402.00	0.00	(14,598.00)
E	01	200	720	000	170	000	422	00	School Nurse	41,200.00	41,200.00	20,000.04	0.00	(21,199.96)
E	01	200	720	000	210	000	422	00	School Nurse FICA	3,152.00	3,152.00	1,403.46	0.00	(1,748.54)
E	01	200	720	000	214	000	422	00	School Nurse PERA	3,090.00	3,090.00	1,500.00	0.00	(1,590.00)
E	01	200	720	000	220	000	422	00	Nurse Health Ins.	7,820.00	7,820.00	3,723.96	0.00	(4,096.04)
E	01	200	720	000	230	000	422	00	School Nurse Life Insurance	107.00	107.00	53.40	0.00	(53.60)
E	01	200	720	000	240	000	422	00	School Nurse Long Term Dise	167.00	167.00	69.40	0.00	(97.60)
E	01	200	720	000	305	000	422	00	Nursing Service	0.00	0.00	1,525.53	0.00	1,525.53
E	01	200	720	000	320	000	422	00	Communications Serv. - Nursi	1,800.00	1,800.00	406.50	0.00	(1,393.50)
E	01	200	720	000	401	000	422	00	School Nurse Supplies	1,000.00	1,000.00	927.47	0.00	(72.53)
E	01	200	720	170	170	000	422	00	School Nurse Covid Testing	0.00	0.00	3,333.34	0.00	3,333.34
E	01	200	720	170	210	000	422	00	FICA Covid Testing	0.00	0.00	233.92	0.00	233.92
E	01	200	720	170	214	000	422	00	PERA Covid Testing	0.00	0.00	250.00	0.00	250.00
E	01	200	720	170	220	000	422	00	Covid Testing Health Ins.	0.00	0.00	620.66	0.00	620.66
E	01	200	720	170	230	000	422	00	Covid Testing Life Insurance	0.00	0.00	8.90	0.00	8.90
E	01	222	292	000	110	000	422	00	Exec. Salaries	31,638.00	31,638.00	17,918.32	0.00	(13,719.68)
E	01	222	292	000	185	105	422	00	Track Salaries	11,386.00	11,386.00	0.00	0.00	(11,386.00)
E	01	222	292	000	185	109	422	00	Cross Country Salaries	5,078.00	5,078.00	4,613.46	0.00	(464.54)
E	01	222	292	000	210	000	422	00	FICA	2,768.00	2,768.00	1,540.98	0.00	(1,227.02)
E	01	222	292	000	210	105	422	00	Track FICA	871.00	871.00	0.00	0.00	(871.00)
E	01	222	292	000	210	109	422	00	Cross country FICA	444.00	444.00	352.93	0.00	(91.07)
E	01	222	292	000	214	000	422	00	PERA	854.00	854.00	1,433.11	0.00	579.11
E	01	222	292	000	214	105	422	00	Track PERA	381.00	381.00	0.00	0.00	(381.00)
E	01	222	292	000	218	000	422	00	TRA	0.00	0.00	167.12	0.00	167.12
E	01	222	292	000	218	105	422	00	Track TRA	996.00	996.00	0.00	0.00	(996.00)

Lake of the Woods Public Schools #390
All School Budgetary Comparison Report
Period Ending January 31,2024

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

										B24		B24		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	222	292	000	220	000	422	00	Group Hospitilizat.	3,910.00	3,910.00	2,280.74	0.00	(1,629.26)	
E	01	222	292	000	230	000	422	00	Life Insurance	20.00	20.00	31.08	0.00	11.08	
E	01	222	292	000	240	000	422	00	Long Term Disability	40.00	40.00	34.70	0.00	(5.30)	
E	01	222	292	000	250	000	422	00	Board share TSA	500.00	500.00	280.00	0.00	(220.00)	
E	01	222	292	000	305	000	422	00	Consulting Fees	50,000.00	50,000.00	26,576.90	0.00	(23,423.10)	
E	01	222	292	000	305	105	422	00	Consulting Fees-Track	0.00	0.00	135.00	0.00	135.00	
E	01	222	292	000	366	105	422	00	Track Travel	2,000.00	2,000.00	133.83	0.00	(1,866.17)	
E	01	222	292	000	366	109	422	00	Cross Country Travel	250.00	250.00	0.00	0.00	(250.00)	
E	01	222	292	000	401	000	422	00	General Supplies	500.00	500.00	1,441.26	0.00	941.26	
E	01	222	292	000	430	000	422	00	Athletic Director Supplies	1,000.00	1,000.00	0.00	0.00	(1,000.00)	
E	01	222	292	000	430	105	422	00	Track supplies	1,500.00	1,500.00	5,064.17	0.00	3,564.17	
E	01	222	292	000	430	109	422	00	Cross Country Supplies	450.00	450.00	244.90	0.00	(205.10)	
E	01	222	292	000	530	109	422	00	Equipment - XCC Uniforms	750.00	750.00	0.00	0.00	(750.00)	
E	01	222	292	000	820	000	422	00	Dues & Member.	5,000.00	5,000.00	2,465.00	0.00	(2,535.00)	
E	01	222	292	000	820	105	422	00	Track Dues & Fees	1,500.00	1,500.00	0.00	0.00	(1,500.00)	
E	01	222	292	000	820	109	422	00	Cross Country dues & entry fe	750.00	750.00	1,120.00	0.00	370.00	
E	01	222	292	161	210	012	422	00	FICA	0.00	0.00	6.91	0.00	6.91	
E	01	222	292	161	401	012	422	00	Esser 161 Summer Activities :	0.00	0.00	(678.95)	0.00	(678.95)	
E	01	222	292	302	530	000	424	00	Capital Equipment Extracurric	56,000.00	56,000.00	56,874.66	0.00	874.66	
E	01	222	294	000	185	100	422	00	Football Salaries	16,660.00	16,660.00	13,720.19	0.00	(2,939.81)	
E	01	222	294	000	185	101	422	00	Hockey Salaries	12,520.00	12,520.00	5,650.96	0.00	(6,869.04)	
E	01	222	294	000	185	104	422	00	BBB Salaries	14,750.00	14,750.00	14,875.84	0.00	125.84	
E	01	222	294	000	185	106	422	00	Baseball Salaries	10,854.00	10,854.00	0.00	0.00	(10,854.00)	
E	01	222	294	000	185	108	422	00	Golf Salaries	8,285.00	8,285.00	0.00	0.00	(8,285.00)	
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	210	100	422	00	Football FICA	1,275.00	1,275.00	992.40	0.00	(282.60)	
E	01	222	294	000	210	101	422	00	HOCKEY FICA	958.00	958.00	432.30	0.00	(525.70)	
E	01	222	294	000	210	104	422	00	BBB FICA	1,128.00	1,128.00	1,086.63	0.00	(41.37)	
E	01	222	294	000	210	106	422	00	Baseball FICA	830.00	830.00	0.00	0.00	(830.00)	
E	01	222	294	000	210	108	422	00	Golf FICA	634.00	634.00	0.00	0.00	(634.00)	

Lake of the Woods Public Schools #390
All School Budgetary Comparison Report
Period Ending January 31,2024

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

										District	B24	B24	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	214	100	422	00	Football PERA		728.00	728.00	482.56	0.00	(245.44)
E	01	222	294	000	214	101	422	00	HOCKEY PERA		547.00	547.00	0.00	0.00	(547.00)
E	01	222	294	000	214	108	422	00	Golf PERA		362.00	362.00	0.00	0.00	(362.00)
E	01	222	294	000	218	100	422	00	Football TRA		728.00	728.00	61.25	0.00	(666.75)
E	01	222	294	000	218	104	422	00	BBB TRA		645.00	645.00	548.60	0.00	(96.40)
E	01	222	294	000	305	100	422	00	Football-Ref		0.00	0.00	1,740.00	0.00	1,740.00
E	01	222	294	000	305	101	422	00	Referee-Hockey		0.00	0.00	1,740.00	0.00	1,740.00
E	01	222	294	000	305	104	422	00	BBB - Consulting Fees		0.00	0.00	1,740.00	0.00	1,740.00
E	01	222	294	000	366	100	422	00	Football Travel		100.00	100.00	0.00	0.00	(100.00)
E	01	222	294	000	366	101	422	00	Hockey Travel		500.00	500.00	1,643.73	0.00	1,143.73
E	01	222	294	000	366	104	422	00	BBB TRAVEL		500.00	500.00	0.00	0.00	(500.00)
E	01	222	294	000	366	106	422	00	Travel, Conv, Conf-Baseball		500.00	500.00	40.29	0.00	(459.71)
E	01	222	294	000	366	108	422	00	Golf Travel		3,000.00	3,000.00	3,835.01	0.00	835.01
E	01	222	294	000	401	102	422	00	Volleyball Supplies		1,500.00	1,500.00	0.00	0.00	(1,500.00)
E	01	222	294	000	430	100	422	00	Football supplies		1,500.00	1,500.00	629.30	0.00	(870.70)
E	01	222	294	000	430	101	422	00	Hockey Supplies		2,225.00	2,225.00	947.85	0.00	(1,277.15)
E	01	222	294	000	430	104	422	00	BBB Supplies		1,000.00	1,000.00	1,000.00	0.00	0.00
E	01	222	294	000	430	106	422	00	Baseball Supplies		2,250.00	2,250.00	1,368.05	0.00	(881.95)
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		5,000.00	5,000.00	1,692.94	0.00	(3,307.06)
E	01	222	294	000	530	101	422	00	Hockey Uniform - Equipment		1,500.00	1,500.00	4,834.00	0.00	3,334.00
E	01	222	294	000	530	104	422	00	Equipment - BBB Uniforms		3,800.00	3,800.00	3,472.00	0.00	(328.00)
E	01	222	294	000	530	106	422	00	Equipment-Baseball		1,500.00	1,500.00	0.00	0.00	(1,500.00)
E	01	222	294	000	820	100	422	00	Football Dues & Fees		350.00	350.00	0.00	0.00	(350.00)
E	01	222	294	000	820	101	422	00	Hockey dues		350.00	350.00	0.00	0.00	(350.00)
E	01	222	294	000	820	104	422	00	BBB Entry Fees & Dues		750.00	750.00	0.00	0.00	(750.00)
E	01	222	294	000	820	106	422	00	Baseball Entry Fees & Dues		250.00	250.00	0.00	0.00	(250.00)
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	185	102	422	00	Volleyball Salaries		14,705.00	14,705.00	14,791.02	0.00	86.02
E	01	222	296	000	185	103	422	00	GBB Salaries		14,812.00	14,812.00	8,240.54	0.00	(6,571.46)

Lake of the Woods Public Schools #390
All School Budgetary Comparison Report
Period Ending January 31,2024

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

										B24		B24		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	222	296	000	185	107	422	00		Softball Salaries	10,962.00	10,962.00	0.00	0.00	(10,962.00)
E	01	222	296	000	210	102	422	00		Volleyball FICA	1,125.00	1,125.00	1,131.48	0.00	6.48
E	01	222	296	000	210	103	422	00		GBB FICA	1,133.00	1,133.00	630.40	0.00	(502.60)
E	01	222	296	000	210	107	422	00		Softball FICA	838.00	838.00	0.00	0.00	(838.00)
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	643.00	643.00	354.90	0.00	(288.10)
E	01	222	296	000	214	103	422	00		GBB PERA	480.00	480.00	0.00	0.00	(480.00)
E	01	222	296	000	218	102	422	00		Volleyball TRA	643.00	643.00	481.80	0.00	(161.20)
E	01	222	296	000	218	103	422	00		GBB TRA	480.00	480.00	0.00	0.00	(480.00)
E	01	222	296	000	218	107	422	00		Softball TRA	480.00	480.00	0.00	0.00	(480.00)
E	01	222	296	000	305	102	422	00		Volleyball-Referee	0.00	0.00	2,105.00	0.00	2,105.00
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	305	107	422	00		Consulting Fees-Softball	0.00	0.00	200.00	0.00	200.00
E	01	222	296	000	366	102	422	00		Volleyball Travel	2,705.00	2,705.00	1,941.22	0.00	(763.78)
E	01	222	296	000	366	103	422	00		GBB TRAVEL	850.00	850.00	1,387.04	0.00	537.04
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	430	102	422	00		Volleyball Supplies	1,800.00	1,800.00	2,089.87	0.00	289.87
E	01	222	296	000	430	103	422	00		GBB- supplies	1,800.00	1,800.00	1,027.82	0.00	(772.18)
E	01	222	296	000	430	107	422	00		Softball supplies	2,250.00	2,250.00	0.00	0.00	(2,250.00)
E	01	222	296	000	530	103	422	00		Equipment - GBB Uniforms	3,800.00	3,800.00	5,660.00	0.00	1,860.00
E	01	222	296	000	820	102	422	00		Volleyball Dues & Fees	500.00	500.00	2,654.00	0.00	2,154.00
E	01	222	296	000	820	103	422	00		GBB Entry Fees & Dues	700.00	700.00	0.00	0.00	(700.00)
E	01	222	296	000	820	107	422	00		Softball Dues	300.00	300.00	0.00	0.00	(300.00)
E	01	222	296	000	820	108	422	00		Dues & Member.	200.00	200.00	0.00	0.00	(200.00)
E	01	222	298	000	185	000	422	00		Advisor Salaries	4,000.00	4,000.00	0.00	0.00	(4,000.00)
E	01	222	298	000	185	113	422	00		Vocal Music Salary	1,200.00	1,200.00	0.00	0.00	(1,200.00)
E	01	222	298	000	185	115	422	00		Drama Salaries	2,675.00	2,675.00	0.00	0.00	(2,675.00)
E	01	222	298	000	185	116	422	00		Instrumental Music Salaries	2,097.00	2,097.00	250.00	0.00	(1,847.00)
E	01	222	298	000	185	117	422	00		Knowledge Bowl Salaries	1,832.00	1,832.00	0.00	0.00	(1,832.00)
E	01	222	298	000	185	120	422	00		National Honor Society Salary	928.00	928.00	0.00	0.00	(928.00)

Lake of the Woods Public Schools #390
All School Budgetary Comparison Report
Period Ending January 31,2024

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

										B24	B24	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	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	210	000	422	00	FICA	306.00	306.00	0.00	0.00	(306.00)
E	01	222	298	000	210	113	422	00	Vocal Music FICA	91.00	91.00	0.00	0.00	(91.00)
E	01	222	298	000	210	115	422	00	Drama FICA	205.00	205.00	0.00	0.00	(205.00)
E	01	222	298	000	210	116	422	00	Instrumental Music FICA	160.00	160.00	16.62	0.00	(143.38)
E	01	222	298	000	210	117	422	00	Knowledge Bowl FICA	140.00	140.00	3.69	0.00	(136.31)
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	218	000	422	00	TRA	105.00	105.00	0.00	0.00	(105.00)
E	01	222	298	000	218	113	422	00	Vocal Music TRA	234.00	234.00	0.00	0.00	(234.00)
E	01	222	298	000	218	116	422	00	Instrumental Music TRA	183.00	183.00	21.87	0.00	(161.13)
E	01	222	298	000	218	117	422	00	Knowledge Bowl TRA	160.00	160.00	0.00	0.00	(160.00)
E	01	222	298	000	218	120	422	00	National Honor Society TRA	81.00	81.00	0.00	0.00	(81.00)
E	01	222	298	000	305	113	422	00	Consulting Fees-Choir	1,000.00	1,000.00	300.00	0.00	(700.00)
E	01	222	298	000	305	116	422	00	Consulting Fees	0.00	0.00	606.00	0.00	606.00
E	01	222	298	000	366	113	422	00	Travel, Conv, Conf-Vocal	100.00	100.00	150.00	0.00	50.00
E	01	222	298	000	366	116	422	00	Travel, Conv, Conf-Instrument	500.00	500.00	304.05	0.00	(195.95)
E	01	222	298	000	401	117	422	00	General Supplies	225.00	225.00	58.96	0.00	(166.04)
E	01	222	298	000	430	113	422	00	Vocal Music Supplies	90.00	90.00	67.50	0.00	(22.50)
E	01	222	298	000	430	115	422	00	Drama Supplies	400.00	400.00	439.00	0.00	39.00
E	01	222	298	000	430	116	422	00	Instrumental Music Supplies	400.00	400.00	89.15	0.00	(310.85)
E	01	222	298	000	430	117	422	00	Knowledge Bowl Supplies	400.00	400.00	0.00	0.00	(400.00)
E	01	222	298	000	430	120	422	00	National Honor Society Suppli	250.00	250.00	60.00	0.00	(190.00)
E	01	222	298	000	430	121	422	00	Graduation Supplies	500.00	500.00	220.70	0.00	(279.30)
E	01	222	298	000	820	113	422	00	Dues & Member.-Vocal	200.00	200.00	180.00	0.00	(20.00)
E	01	222	298	000	820	115	422	00	Dues & Member.-Drama	350.00	350.00	200.00	0.00	(150.00)
E	01	222	298	000	820	116	422	00	Dues & Member.-Band	300.00	300.00	120.00	0.00	(180.00)
E	01	222	298	000	820	117	422	00	Dues & Member.-Knowledge I	450.00	450.00	0.00	0.00	(450.00)
E	01	222	298	000	820	120	422	00	Dues & Member-NHS	150.00	150.00	0.00	0.00	(150.00)
E	01	300	050	000	110	000	422	00	Exec. Salaries-HS Principal	97,705.00	97,705.00	55,335.00	0.00	(42,370.00)
E	01	300	050	000	210	000	422	00	FICA	7,474.00	7,474.00	3,896.75	0.00	(3,577.25)

Lake of the Woods Public Schools #390
All School Budgetary Comparison Report
Period Ending January 31,2024

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

										Variances				
L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	District Account Description	B24 Adopted Budget	B24 Revised Budget	Year To Date	Adopted to Revised	Revised to YTD
E	01	300	050	000	218	000	422	00	TRA	8,549.00	8,549.00	4,841.76	0.00	(3,707.24)
E	01	300	050	000	220	000	422	00	Group Hospitilizat.	7,820.00	7,820.00	4,119.41	0.00	(3,700.59)
E	01	300	050	000	230	000	422	00	Life Insurance	214.00	214.00	59.09	0.00	(154.91)
E	01	300	050	000	240	000	422	00	Long Term Disability	349.00	349.00	154.34	0.00	(194.66)
E	01	300	050	000	250	000	422	00	Board share TSA	3,500.00	3,500.00	1,935.92	0.00	(1,564.08)
E	01	300	050	000	366	000	422	00	Travel, Conv, Conf- HS Princi	500.00	500.00	1,418.48	0.00	918.48
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	500.00	500.00	672.78	0.00	172.78
E	01	300	050	000	820	000	422	00	Dues & Member.-High School	1,000.00	1,000.00	202.15	0.00	(797.85)
E	01	300	211	000	141	000	422	00	Regular Education Para	0.00	0.00	121.80	0.00	121.80
E	01	300	211	000	145	000	422	00	Substitute Teacher	30,000.00	30,000.00	9,327.50	0.00	(20,672.50)
E	01	300	211	000	146	000	422	00	Substitute Non Certified - HS	3,000.00	3,000.00	0.00	0.00	(3,000.00)
E	01	300	211	000	171	000	422	00	MARSS/DAC Coordinator	51,414.00	51,414.00	29,991.50	0.00	(21,422.50)
E	01	300	211	000	210	000	422	00	FICA	6,611.00	6,611.00	2,819.32	0.00	(3,791.68)
E	01	300	211	000	210	912	422	00	FICA	0.00	0.00	0.06	0.00	0.06
E	01	300	211	000	214	000	422	00	PERA	4,316.00	4,316.00	2,270.89	0.00	(2,045.11)
E	01	300	211	000	218	000	422	00	TRA	2,625.00	2,625.00	274.71	0.00	(2,350.29)
E	01	300	211	000	218	912	422	00	TRA	0.00	0.00	0.02	0.00	0.02
E	01	300	211	000	220	000	422	00	Group Hospitilizat.	7,820.00	7,820.00	5,129.20	0.00	(2,690.80)
E	01	300	211	000	220	912	422	00	Health Ins.	0.00	0.00	(0.64)	0.00	(0.64)
E	01	300	211	000	230	000	422	00	Life Insurance	120.00	120.00	65.02	0.00	(54.98)
E	01	300	211	000	230	912	422	00	Life Insurance	0.00	0.00	(0.02)	0.00	(0.02)
E	01	300	211	000	240	000	422	00	Long Term Disability	172.00	172.00	88.11	0.00	(83.89)
E	01	300	211	000	240	912	422	00	Long Term Disability	0.00	0.00	(0.68)	0.00	(0.68)
E	01	300	211	000	250	000	422	00	Board share TSA	1,674.00	1,674.00	980.48	0.00	(693.52)
E	01	300	211	000	250	912	422	00	Board share TSA	0.00	0.00	(0.32)	0.00	(0.32)
E	01	300	211	000	305	000	422	00	Consulting Fees	4,000.00	4,000.00	6,261.12	0.00	2,261.12
E	01	300	211	000	320	000	422	00	Communication Services HS	700.00	700.00	270.69	0.00	(429.31)
E	01	300	211	000	366	000	422	00	Travel, Conv, Conf-HS	300.00	300.00	38.20	0.00	(261.80)
E	01	300	211	000	370	000	422	00	Copier Lease	14,000.00	14,000.00	3,184.34	0.00	(10,815.66)

Lake of the Woods Public Schools #390
All School Budgetary Comparison Report
Period Ending January 31,2024

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

										B24		Variances		
										B24	B24			
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	300	211	000	392	000	422	00	Pymts To Other Districts - Tui	3,000.00	3,000.00	0.00	0.00	(3,000.00)
E	01	300	211	000	394	000	422	00	OCHS/CIHS	40,000.00	40,000.00	16,636.50	0.00	(23,363.50)
E	01	300	211	000	401	000	422	00	General Supplies - HS Office	3,000.00	3,000.00	2,343.09	0.00	(656.91)
E	01	300	211	000	430	000	422	00	Instruct Supplies - HS Office	0.00	0.00	5,048.77	0.00	5,048.77
E	01	300	211	000	460	000	422	00	High School Textbooks	15,000.00	15,000.00	1,596.50	0.00	(13,403.50)
E	01	300	211	000	461	000	422	00	Tests	500.00	500.00	240.00	0.00	(260.00)
E	01	300	211	000	820	000	422	00	NWSC Dues & Membership	600.00	600.00	2,363.80	0.00	1,763.80
E	01	300	211	000	899	000	422	00	Welding - Misc HS	2,000.00	2,000.00	0.00	0.00	(2,000.00)
E	01	300	211	000	899	912	422	00	NW MN Foundation Grant	0.00	0.00	(2,783.77)	0.00	(2,783.77)
E	01	300	211	302	530	000	424	00	HS Equipment - Capital	65,000.00	65,000.00	16,577.00	0.00	(48,423.00)
E	01	300	211	313	195	000	422	00	A & I Salary & Wages	2,000.00	2,000.00	1,166.76	0.00	(833.24)
E	01	300	211	313	210	000	422	00	FICA	153.00	153.00	82.11	0.00	(70.89)
E	01	300	211	313	218	000	422	00	TRA	175.00	175.00	102.06	0.00	(72.94)
E	01	300	211	313	220	000	422	00	Health Ins.	50.00	50.00	86.82	0.00	36.82
E	01	300	211	313	230	000	422	00	Life Insurance	0.00	0.00	1.26	0.00	1.26
E	01	300	211	313	240	000	422	00	Long Term Disability	2.00	2.00	3.22	0.00	1.22
E	01	300	211	313	250	000	422	00	Board share TSA	60.00	60.00	40.88	0.00	(19.12)
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	58,591.00	58,591.00	24,842.23	0.00	(33,748.77)
E	01	300	212	000	210	000	422	00	FICA	4,482.00	4,482.00	1,739.27	0.00	(2,742.73)
E	01	300	212	000	218	000	422	00	TRA	5,126.00	5,126.00	2,173.67	0.00	(2,952.33)
E	01	300	212	000	220	000	422	00	Group Hospitilizat.	0.00	0.00	3,258.30	0.00	3,258.30
E	01	300	212	000	230	000	422	00	Life Insurance	40.00	40.00	44.50	0.00	4.50
E	01	300	212	000	240	000	422	00	Long Term Disability	135.00	135.00	150.00	0.00	15.00
E	01	300	212	000	250	000	422	00	Board share TSA	1,260.00	1,260.00	525.00	0.00	(735.00)
E	01	300	212	000	430	000	422	00	Instruct Supplies-Art	3,500.00	3,500.00	3,515.73	0.00	15.73
E	01	300	212	160	230	013	422	00	Life Insurance	10.00	10.00	0.00	0.00	(10.00)
E	01	300	215	000	140	000	422	00	Salaries-Business	35,309.00	35,309.00	15,635.80	0.00	(19,673.20)
E	01	300	215	000	210	000	422	00	FICA	2,701.00	2,701.00	1,097.38	0.00	(1,603.62)
E	01	300	215	000	218	000	422	00	TRA	3,089.00	3,089.00	1,368.13	0.00	(1,720.87)

Lake of the Woods Public Schools #390
All School Budgetary Comparison Report
Period Ending January 31,2024

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

										District		B24	B24	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	220	000	422	00	Group Hospitalizat.	3,910.00	3,910.00	1,618.49	0.00	(2,291.51)		
E	01	300	215	000	230	000	422	00	Life Insurance	54.00	54.00	22.12	0.00	(31.88)		
E	01	300	215	000	240	000	422	00	Long Term Disability	125.00	125.00	99.74	0.00	(25.26)		
E	01	300	215	000	250	000	422	00	Board share TSA	1,030.00	1,030.00	467.81	0.00	(562.19)		
E	01	300	215	000	430	000	422	00	Instruct Supplies-Business	450.00	450.00	1,492.98	0.00	1,042.98		
E	01	300	220	000	140	000	422	00	Salaries-English	139,000.00	139,000.00	56,491.98	0.00	(82,508.02)		
E	01	300	220	000	210	000	422	00	FICA	10,633.00	10,633.00	3,610.78	0.00	(7,022.22)		
E	01	300	220	000	218	000	422	00	TRA	12,162.00	12,162.00	4,943.09	0.00	(7,218.91)		
E	01	300	220	000	220	000	422	00	Group Hospitalizat.	25,636.00	25,636.00	10,638.14	0.00	(14,997.86)		
E	01	300	220	000	230	000	422	00	Life Insurance	2,214.00	2,214.00	88.67	0.00	(2,125.33)		
E	01	300	220	000	240	000	422	00	Long Term Disability	700.00	700.00	394.36	0.00	(305.64)		
E	01	300	220	000	250	000	422	00	Board share TSA	3,519.00	3,519.00	1,588.59	0.00	(1,930.41)		
E	01	300	220	000	430	000	422	00	Instruct Supplies-English	3,700.00	3,700.00	564.74	0.00	(3,135.26)		
E	01	300	220	000	460	000	422	00	Textbooks-English	0.00	0.00	3,930.60	0.00	3,930.60		
E	01	300	240	000	140	000	422	00	Salaries-Health/PE	61,445.00	61,445.00	24,532.90	0.00	(36,912.10)		
E	01	300	240	000	210	000	422	00	FICA	4,700.00	4,700.00	1,804.99	0.00	(2,895.01)		
E	01	300	240	000	214	000	422	00	PERA	5,376.00	5,376.00	0.00	0.00	(5,376.00)		
E	01	300	240	000	218	000	422	00	TRA	7,820.00	7,820.00	2,146.60	0.00	(5,673.40)		
E	01	300	240	000	220	000	422	00	Group Hospitalizat.	107.00	107.00	3,231.18	0.00	3,124.18		
E	01	300	240	000	230	000	422	00	Life Insurance	222.00	222.00	44.14	0.00	(177.86)		
E	01	300	240	000	240	000	422	00	Long Term Disability	0.00	0.00	176.23	0.00	176.23		
E	01	300	240	000	250	000	422	00	Board share TSA	0.00	0.00	520.62	0.00	520.62		
E	01	300	240	000	430	000	422	00	Instruct Supplies-PE/Health	600.00	600.00	0.00	0.00	(600.00)		
E	01	300	255	000	140	000	422	00	Salaries-Industrial Tech	60,645.00	60,645.00	24,532.90	0.00	(36,112.10)		
E	01	300	255	000	210	000	422	00	FICA	4,639.00	4,639.00	1,568.90	0.00	(3,070.10)		
E	01	300	255	000	218	000	422	00	TRA	10,613.00	10,613.00	2,146.62	0.00	(8,466.38)		
E	01	300	255	000	220	000	422	00	Group Hospitalizat.	17,816.00	17,816.00	7,301.23	0.00	(10,514.77)		
E	01	300	255	000	230	000	422	00	Life Insurance	107.00	107.00	43.78	0.00	(63.22)		
E	01	300	255	000	240	000	422	00	Long Term Disability	222.00	222.00	174.78	0.00	(47.22)		
E	01	300	255	000	250	000	422	00	Board share TSA	2,260.00	2,260.00	926.21	0.00	(1,333.79)		

Lake of the Woods Public Schools #390
All School Budgetary Comparison Report
Period Ending January 31,2024

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

								District	B24	B24	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	255	000	430	000	422 00	Instruct Supplies-Industrial Te	1,900.00	1,900.00	0.00	0.00	(1,900.00)
E	01	300	256	000	140	000	422 00	Salaries-Math	137,120.00	137,120.00	39,581.20	0.00	(97,538.80)
E	01	300	256	000	210	000	422 00	FICA	10,489.00	10,489.00	2,617.93	0.00	(7,871.07)
E	01	300	256	000	218	000	422 00	TRA	11,998.00	11,998.00	3,463.36	0.00	(8,534.64)
E	01	300	256	000	220	000	422 00	Group Hospitilizat.	35,632.00	35,632.00	10,320.55	0.00	(25,311.45)
E	01	300	256	000	230	000	422 00	Life Insurance	214.00	214.00	61.87	0.00	(152.13)
E	01	300	256	000	240	000	422 00	Long Term Disability	495.00	495.00	279.60	0.00	(215.40)
E	01	300	256	000	250	000	422 00	Board share TSA	4,120.00	4,120.00	987.00	0.00	(3,133.00)
E	01	300	256	000	430	000	422 00	Instruct Supplies-Math	745.00	745.00	0.00	0.00	(745.00)
E	01	300	258	000	140	000	422 00	Salaries-Music	64,793.00	64,793.00	26,972.70	0.00	(37,820.30)
E	01	300	258	000	210	000	422 00	FICA	4,957.00	4,957.00	1,674.60	0.00	(3,282.40)
E	01	300	258	000	218	000	422 00	TRA	5,669.00	5,669.00	2,360.10	0.00	(3,308.90)
E	01	300	258	000	220	000	422 00	Group Hospitilizat.	17,816.00	17,816.00	7,423.40	0.00	(10,392.60)
E	01	300	258	000	230	000	422 00	Life Insurance	107.00	107.00	44.60	0.00	(62.40)
E	01	300	258	000	240	000	422 00	Long Term Disability	313.00	313.00	189.50	0.00	(123.50)
E	01	300	258	000	250	000	422 00	Board share TSA	2,150.00	2,150.00	733.40	0.00	(1,416.60)
E	01	300	258	000	350	000	422 00	Repairs & Maint. Ser	1,700.00	1,700.00	520.00	0.00	(1,180.00)
E	01	300	258	000	430	000	422 00	Instruct Supplies-Music	2,000.00	2,000.00	1,362.69	0.00	(637.31)
E	01	300	258	302	530	000	424 00	Capital Equipment Music	8,700.00	8,700.00	7,712.99	0.00	(987.01)
E	01	300	260	000	140	000	422 00	Salaries-Science	120,532.00	120,532.00	49,604.60	0.00	(70,927.40)
E	01	300	260	000	210	000	422 00	FICA	9,220.00	9,220.00	3,370.39	0.00	(5,849.61)
E	01	300	260	000	218	000	422 00	TRA	10,546.00	10,546.00	4,340.41	0.00	(6,205.59)
E	01	300	260	000	220	000	422 00	Group Hospitilizat.	25,636.00	25,636.00	10,635.91	0.00	(15,000.09)
E	01	300	260	000	230	000	422 00	Life Insurance	318.00	318.00	88.72	0.00	(229.28)
E	01	300	260	000	240	000	422 00	Long Term Disability	637.00	637.00	213.17	0.00	(423.83)
E	01	300	260	000	250	000	422 00	Board share TSA	2,060.00	2,060.00	853.21	0.00	(1,206.79)
E	01	300	260	000	430	000	422 00	Instruct Supplies-Science	4,500.00	4,500.00	1,083.85	0.00	(3,416.15)
E	01	300	260	000	820	000	422 00	Dues & Member.-Music	0.00	0.00	270.00	0.00	270.00
E	01	300	270	000	140	000	422 00	Salaries-Social Studies	95,263.00	95,263.00	41,370.00	0.00	(53,893.00)
E	01	300	270	000	210	000	422 00	FICA	7,288.00	7,288.00	2,864.60	0.00	(4,423.40)

Lake of the Woods Public Schools #390
All School Budgetary Comparison Report
Period Ending January 31,2024

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

									District	B24	B24	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	218	000	422	00	TRA	8,335.00	8,335.00	3,619.91	0.00	(4,715.09)
E	01	300	270	000	220	000	422	00	Group Hospitalizat.	15,640.00	15,640.00	12,286.58	0.00	(3,353.42)
E	01	300	270	000	230	000	422	00	Life Insurance	28.00	28.00	0.00	0.00	(28.00)
E	01	300	270	000	240	000	422	00	Long Term Disability	427.00	427.00	0.00	0.00	(427.00)
E	01	300	270	000	250	000	422	00	Board share TSA	1,920.00	1,920.00	776.34	0.00	(1,143.66)
E	01	300	270	000	430	000	422	00	Instruct Supplies-Social Studi	950.00	950.00	0.00	0.00	(950.00)
E	01	300	371	830	140	000	422	00	Salaries-Career Technical	35,309.00	35,309.00	15,635.70	0.00	(19,673.30)
E	01	300	371	830	210	000	422	00	FICA	2,701.00	2,701.00	1,097.35	0.00	(1,603.65)
E	01	300	371	830	218	000	422	00	TRA	3,089.00	3,089.00	1,368.17	0.00	(1,720.83)
E	01	300	371	830	220	000	422	00	Group Hospitalizat.	3,910.00	3,910.00	1,618.42	0.00	(2,291.58)
E	01	300	371	830	230	000	422	00	Life Insurance	54.00	54.00	22.08	0.00	(31.92)
E	01	300	371	830	240	000	422	00	Long Term Disability	125.00	125.00	99.84	0.00	(25.16)
E	01	300	371	830	250	000	422	00	Board share TSA	1,030.00	1,030.00	467.71	0.00	(562.29)
E	01	300	371	830	433	000	422	00	CTE - Instr Supplies Business	989.00	989.00	0.00	0.00	(989.00)
E	01	300	399	000	140	000	422	00	Salaries-Welding Instructor	15,915.00	15,915.00	7,447.21	0.00	(8,467.79)
E	01	300	399	000	210	000	422	00	FICA - Welding	1,217.00	1,217.00	569.72	0.00	(647.28)
E	01	300	399	000	218	000	422	00	TRA	1,392.00	1,392.00	651.60	0.00	(740.40)
E	01	300	399	000	430	000	422	00	Instruct Supplies - Welding	500.00	500.00	1,456.46	0.00	956.46
E	01	300	399	675	430	000	422	00	Instruct Supplies	0.00	0.00	982.33	0.00	982.33
E	01	300	402	740	162	000	422	00	One-to-One Paraprofessional	18,520.00	18,520.00	18,616.60	0.00	96.60
E	01	300	402	740	210	000	422	00	FICA	1,417.00	1,417.00	1,332.00	0.00	(85.00)
E	01	300	402	740	214	000	422	00	PERA	1,389.00	1,389.00	1,396.23	0.00	7.23
E	01	300	402	740	220	000	422	00	Group Hospitalizat.	2,000.00	2,000.00	1,140.96	0.00	(859.04)
E	01	300	402	740	230	000	422	00	Life Insurance	110.00	110.00	31.34	0.00	(78.66)
E	01	300	402	740	240	000	422	00	Long Term Disability	60.00	60.00	63.40	0.00	3.40
E	01	300	402	740	433	000	422	00	Indiv Supplies	435.00	435.00	490.94	0.00	55.94
E	01	300	407	740	140	000	422	00	Salaries-LD	62,536.00	62,536.00	13,028.40	0.00	(49,507.60)
E	01	300	407	740	162	000	422	00	One-to-One Paraprofessional	4,927.00	4,927.00	0.00	0.00	(4,927.00)
E	01	300	407	740	210	000	422	00	FICA	4,927.00	4,927.00	949.08	0.00	(3,977.92)
E	01	300	407	740	214	000	422	00	PERA	5,636.00	5,636.00	0.00	0.00	(5,636.00)

Lake of the Woods Public Schools #390
All School Budgetary Comparison Report
Period Ending January 31,2024

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

										B24		B24		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	300	407	740	218	000	422	00	TRA	5,636.00	5,636.00	1,139.99	0.00	(4,496.01)		
E	01	300	407	740	220	000	422	00	Group Hospitilizat.	7,820.00	7,820.00	1,629.20	0.00	(6,190.80)		
E	01	300	407	740	230	000	422	00	Life Insurance	65.00	65.00	0.00	0.00	(65.00)		
E	01	300	407	740	240	000	422	00	Long Term Disability	260.00	260.00	0.00	0.00	(260.00)		
E	01	300	407	740	250	000	422	00	Board share TSA	0.00	0.00	200.00	0.00	200.00		
E	01	300	410	740	140	000	422	00	Salaries	5,324.00	5,324.00	13,028.30	0.00	7,704.30		
E	01	300	410	740	162	000	422	00	One-to-One Paraprofessional	12,000.00	12,000.00	13,331.67	0.00	1,331.67		
E	01	300	410	740	210	000	422	00	FICA	1,600.00	1,600.00	1,968.88	0.00	368.88		
E	01	300	410	740	214	000	422	00	PERA	1,400.00	1,400.00	999.88	0.00	(400.12)		
E	01	300	410	740	218	000	422	00	TRA	700.00	700.00	1,140.00	0.00	440.00		
E	01	300	410	740	220	000	422	00	Group Hospitilizat.	1,319.00	1,319.00	1,629.10	0.00	310.10		
E	01	300	410	740	230	000	422	00	Life Insurance	40.00	40.00	40.05	0.00	0.05		
E	01	300	410	740	240	000	422	00	Long Term Disability	50.00	50.00	69.24	0.00	19.24		
E	01	300	410	740	250	000	422	00	Board share TSA	450.00	450.00	2,570.00	0.00	2,120.00		
E	01	300	420	740	433	000	422	00	Indiv Supplies - HS SPED	450.00	450.00	1,170.50	0.00	720.50		
E	01	300	620	000	144	000	422	00	Classroom Support	12,575.00	12,575.00	6,632.97	0.00	(5,942.03)		
E	01	300	620	000	210	000	422	00	FICA	12,575.00	12,575.00	443.36	0.00	(12,131.64)		
E	01	300	620	000	214	000	422	00	PERA	962.00	962.00	497.47	0.00	(464.53)		
E	01	300	620	000	220	000	422	00	Group Hospitilizat.	1,300.00	1,300.00	918.22	0.00	(381.78)		
E	01	300	620	000	230	000	422	00	Life Insurance	54.00	54.00	21.55	0.00	(32.45)		
E	01	300	620	000	240	000	422	00	Long Term Disability	57.00	57.00	18.62	0.00	(38.38)		
E	01	300	640	306	140	000	403	00	Salaries	2,000.00	2,000.00	0.00	0.00	(2,000.00)		
E	01	300	640	306	210	000	403	00	FICA	153.00	153.00	0.00	0.00	(153.00)		
E	01	300	640	306	218	000	403	00	TRA	175.00	175.00	0.00	0.00	(175.00)		
E	01	300	640	316	140	000	403	00	HS SD Salaries	0.00	0.00	1,195.01	0.00	1,195.01		
E	01	300	640	316	210	000	403	00	FICA	0.00	0.00	74.19	0.00	74.19		
E	01	300	640	316	218	000	403	00	TRA	0.00	0.00	104.57	0.00	104.57		
E	01	300	640	316	305	000	403	00	Consulting Fees-HS SD	0.00	0.00	229.84	0.00	229.84		
E	01	300	640	316	366	000	403	00	H.S. Staff Develop	13,000.00	13,000.00	2,557.57	0.00	(10,442.43)		
E	01	300	740	317	156	000	422	00	Social Workers - HS	68,560.00	68,560.00	27,734.60	0.00	(40,825.40)		

Lake of the Woods Public Schools #390
All School Budgetary Comparison Report
Period Ending January 31,2024

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

										District	B24	B24	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	210	000	422	00	HS Social Worker - FICA	5,244.00	5,244.00	1,946.81	0.00	(3,297.19)	
E	01	300	740	317	218	000	422	00	HS Social Worker - TRA	5,999.00	5,999.00	2,426.80	0.00	(3,572.20)	
E	01	300	740	317	220	000	422	00	HS Social Worker - Health Ins	7,820.00	7,820.00	3,258.30	0.00	(4,561.70)	
E	01	300	740	317	230	000	422	00	HS Social Worker - Life Insur	107.00	107.00	44.50	0.00	(62.50)	
E	01	300	740	317	240	000	422	00	HS Social Worker - LTD	251.00	251.00	200.90	0.00	(50.10)	
E	01	300	740	317	250	000	422	00	HS Social Worker - Board sh	1,560.00	1,560.00	650.00	0.00	(910.00)	
E	01	300	790	302	530	000	424	00	Capital Equipment Weight Ro	0.00	0.00	77.61	0.00	77.61	
01	General Fund									7,155,385.00	7,155,385.00	3,697,239.54	0.00	(3,458,145.46)	

Lake of the Woods Public Schools #390
All School Budgetary Comparison Report
Period Ending January 31,2024

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

									District	B24	B24	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	140.31	0.00	140.31
E	02	005	770	161	210	012	464	00	FICA	0.00	0.00	10.74	0.00	10.74
E	02	005	770	161	214	012	464	00	PERA	0.00	0.00	10.52	0.00	10.52
E	02	005	770	699	490	000	464	00	Farm To School Food Grant	0.00	0.00	2,502.00	0.00	2,502.00
E	02	005	770	701	110	000	464	00	Exec. Salaries	43,145.00	43,145.00	24,183.96	0.00	(18,961.04)
E	02	005	770	701	170	000	464	00	Clerical	21,679.00	21,679.00	11,978.68	0.00	(9,700.32)
E	02	005	770	701	175	000	464	00	Salaries	63,000.00	63,000.00	36,378.84	0.00	(26,621.16)
E	02	005	770	701	210	000	464	00	FICA	9,817.00	9,817.00	5,059.89	0.00	(4,757.11)
E	02	005	770	701	214	000	464	00	PERA	9,624.00	9,624.00	5,433.58	0.00	(4,190.42)
E	02	005	770	701	220	000	464	00	Insurance	16,000.00	16,000.00	11,777.45	0.00	(4,222.55)
E	02	005	770	701	230	000	464	00	Life Insurance	534.00	534.00	185.49	0.00	(348.51)
E	02	005	770	701	240	000	464	00	Long Term Disability	800.00	800.00	448.45	0.00	(351.55)
E	02	005	770	701	250	000	464	00	Board share TSA	4,700.00	4,700.00	2,597.21	0.00	(2,102.79)
E	02	005	770	701	305	000	464	00	Consulting Fees	3,870.00	3,870.00	3,349.01	0.00	(520.99)
E	02	005	770	701	350	000	464	00	Kitchen Repairs and Maintena	0.00	0.00	9,343.05	0.00	9,343.05
E	02	005	770	701	366	000	464	00	Travel, Conv, Conf-Food Serv	500.00	500.00	0.00	0.00	(500.00)
E	02	005	770	701	401	000	464	00	General Supplies	10,000.00	10,000.00	3,667.10	0.00	(6,332.90)
E	02	005	770	701	490	000	464	00	Food	70,000.00	70,000.00	42,531.69	0.00	(27,468.31)
E	02	005	770	701	491	000	464	00	Commodities	6,000.00	6,000.00	4,656.46	0.00	(1,343.54)
E	02	005	770	701	495	000	464	00	Milk	20,000.00	20,000.00	15,161.07	0.00	(4,838.93)
E	02	005	770	701	530	000	464	00	Equipment	5,000.00	5,000.00	4,147.69	0.00	(852.31)
E	02	005	770	701	820	000	464	00	Dues & Member.	170.00	170.00	245.00	0.00	75.00
E	02	005	770	705	490	000	464	00	Food - Breakfast	14,000.00	14,000.00	12,889.60	0.00	(1,110.40)
E	02	005	770	707	175	000	464	00	Salaries-Bears Den	3,000.00	3,000.00	3,777.16	0.00	777.16
E	02	005	770	707	210	000	464	00	FICA - Bears Den	229.00	229.00	274.40	0.00	45.40
E	02	005	770	707	214	000	464	00	PERA - Bears Den	225.00	225.00	283.29	0.00	58.29
E	02	005	770	707	220	000	464	00	Insurance - Bears Den	100.00	100.00	167.29	0.00	67.29
E	02	005	770	707	230	000	464	00	Life Insurance	0.00	0.00	10.31	0.00	10.31
E	02	005	770	707	240	000	464	00	Long Term Disability	0.00	0.00	24.15	0.00	24.15
E	02	005	770	707	250	000	464	00	Board share TSA	0.00	0.00	154.46	0.00	154.46

Lake of the Woods Public Schools #390
All School Budgetary Comparison Report
Period Ending January 31,2024

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

										B24		Year To Date	Variances	
										Adopted Budget	Revised Budget		Adopted to Revised	Revised to YTD
L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	District Account Description					
E	02	005	770	707	305	000	464	00	Consulting Fees	2,000.00	2,000.00	2,087.68	0.00	87.68
E	02	005	770	707	401	000	464	00	General Supplies	2,000.00	2,000.00	0.00	0.00	(2,000.00)
E	02	005	770	707	490	000	464	00	Food - Bears Den/Head Start	2,000.00	2,000.00	6,837.65	0.00	4,837.65
02	Food Service									308,393.00	308,393.00	210,314.18	0.00	(98,078.82)

Lake of the Woods Public Schools #390
All School Budgetary Comparison Report
Period Ending January 31,2024

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

										B24	B24	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	04	005	505	321	110	000	431	00	Exec. Salaries - Commed Dire	31,638.00	31,638.00	17,918.32	0.00	(13,719.68)
E	04	005	505	321	170	000	431	00	Sec/Clerical Sal.	0.00	0.00	700.00	0.00	700.00
E	04	005	505	321	210	000	431	00	FICA	2,420.00	2,420.00	1,309.86	0.00	(1,110.14)
E	04	005	505	321	214	000	431	00	PERA	2,373.00	2,373.00	1,343.86	0.00	(1,029.14)
E	04	005	505	321	218	000	431	00	TRA	0.00	0.00	61.25	0.00	61.25
E	04	005	505	321	220	000	431	00	Group Hospitilizat.	3,910.00	3,910.00	2,280.88	0.00	(1,629.12)
E	04	005	505	321	230	000	431	00	Life Insurance	54.00	54.00	31.22	0.00	(22.78)
E	04	005	505	321	240	000	431	00	Long Term Disability	118.00	118.00	34.70	0.00	(83.30)
E	04	005	505	321	250	000	431	00	Board share TSA	540.00	540.00	280.00	0.00	(260.00)
E	04	005	505	321	305	000	431	00	Consulting Fees	19,000.00	19,000.00	8,868.00	0.00	(10,132.00)
E	04	005	505	321	320	000	431	00	Comm Service - Commed Dir	450.00	450.00	0.00	0.00	(450.00)
E	04	005	505	321	366	000	431	00	Travel, Conv, Conf - Commed	350.00	350.00	0.00	0.00	(350.00)
E	04	005	505	321	401	000	431	00	General Supplies	10,106.00	10,106.00	4,117.01	0.00	(5,988.99)
E	04	005	505	321	820	000	431	00	Dues & Member.	825.00	825.00	1,239.00	0.00	414.00
E	04	005	580	325	140	000	432	00	Salaries-ECFE	15,000.00	15,000.00	5,663.29	0.00	(9,336.71)
E	04	005	580	325	210	000	432	00	FICA	1,147.00	1,147.00	417.65	0.00	(729.35)
E	04	005	580	325	218	000	432	00	TRA	1,312.00	1,312.00	495.54	0.00	(816.46)
E	04	005	580	325	220	000	432	00	Group Hospitilizat.	0.00	0.00	668.10	0.00	668.10
E	04	005	580	325	230	000	432	00	Life Insurance	0.00	0.00	7.51	0.00	7.51
E	04	005	580	325	240	000	432	00	Long Term Disability	0.00	0.00	24.00	0.00	24.00
E	04	005	580	325	250	000	432	00	Board share TSA	0.00	0.00	114.56	0.00	114.56
E	04	005	580	325	366	000	432	00	ECFE Travel and Conference	500.00	500.00	129.00	0.00	(371.00)
E	04	005	580	325	401	000	432	00	General Supplies - ECFE	450.00	450.00	739.91	0.00	289.91
E	04	005	580	325	401	580	432	00	ECI General Supplies	1,631.00	1,631.00	0.00	0.00	(1,631.00)
E	04	005	580	325	430	000	432	00	Instruct Supplies-ECFE	2,500.00	2,500.00	420.01	0.00	(2,079.99)
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	45,000.00	45,000.00	20,920.36	0.00	(24,079.64)
E	04	005	582	321	210	000	431	00	FICA	2,573.00	2,573.00	1,600.42	0.00	(972.58)
E	04	005	582	321	214	000	431	00	PERA	2,643.00	2,643.00	1,569.02	0.00	(1,073.98)

Lake of the Woods Public Schools #390
All School Budgetary Comparison Report
Period Ending January 31,2024

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

									District	B24	B24	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	450.00	0.00	450.00
E	04	005	582	344	140	000	444	00	Salaries- School Readiness	35,000.00	35,000.00	16,884.85	0.00	(18,115.15)
E	04	005	582	344	144	000	444	00	Classroom Support	25,000.00	25,000.00	11,870.34	0.00	(13,129.66)
E	04	005	582	344	210	000	444	00	FICA-School Readiness	4,590.00	4,590.00	2,101.28	0.00	(2,488.72)
E	04	005	582	344	214	000	444	00	PERA - School Readiness	4,590.00	4,590.00	808.68	0.00	(3,781.32)
E	04	005	582	344	218	000	444	00	TRA-School Readiness	3,062.00	3,062.00	1,477.44	0.00	(1,584.56)
E	04	005	582	344	220	000	444	00	Group Hospitilizat.-School Re:	12,000.00	12,000.00	3,860.16	0.00	(8,139.84)
E	04	005	582	344	230	000	444	00	Life Insurance	107.00	107.00	23.12	0.00	(83.88)
E	04	005	582	344	240	000	444	00	Long Term Disability	150.00	150.00	66.40	0.00	(83.60)
E	04	005	582	344	250	000	444	00	Board share TSA	700.00	700.00	272.96	0.00	(427.04)
E	04	005	582	344	430	000	444	00	Instruct Supplies - School Re:	2,000.00	2,000.00	5,454.02	0.00	3,454.02
E	04	005	583	354	140	000	464	00	Salaries	400.00	400.00	375.00	0.00	(25.00)
E	04	005	583	354	210	000	464	00	FICA	25.00	25.00	28.69	0.00	3.69
E	04	005	583	354	214	000	464	00	PERA	0.00	0.00	28.13	0.00	28.13
E	04	005	583	354	218	000	464	00	TRA	32.00	32.00	0.00	0.00	(32.00)
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	1,206.33	0.00	406.33
E	04	005	590	321	144	811	431	00	Lifeguards/WSI	19,000.00	19,000.00	17,870.14	0.00	(1,129.86)
E	04	005	590	321	172	811	431	00	Pool Supervisor	61,800.00	61,800.00	36,786.81	0.00	(25,013.19)
E	04	005	590	321	210	811	431	00	FICA-Pool	6,181.00	6,181.00	3,858.46	0.00	(2,322.54)
E	04	005	590	321	214	811	431	00	PERA-Pool	6,000.00	6,000.00	3,192.52	0.00	(2,807.48)
E	04	005	590	321	218	811	431	00	TRA-Pool	0.00	0.00	226.84	0.00	226.84
E	04	005	590	321	220	811	431	00	Group Hospitilizat-Pool	7,820.00	7,820.00	4,748.07	0.00	(3,071.93)
E	04	005	590	321	230	811	431	00	Life Insurance-Pool	110.00	110.00	69.51	0.00	(40.49)
E	04	005	590	321	240	811	431	00	Long Term Disability	208.00	208.00	197.37	0.00	(10.63)
E	04	005	590	321	250	811	431	00	TSA-Pool	1,080.00	1,080.00	717.97	0.00	(362.03)
E	04	005	590	321	305	811	431	00	Consulting Fees	6,000.00	6,000.00	355.00	0.00	(5,645.00)
E	04	005	590	321	329	811	431	00	Postage & Express	750.00	750.00	0.00	0.00	(750.00)
E	04	005	590	321	330	811	431	00	Utility Service-Pool	42,500.00	42,500.00	17,908.69	0.00	(24,591.31)

Lake of the Woods Public Schools #390
All School Budgetary Comparison Report
Period Ending January 31,2024

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

										B24	B24	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	04	005	590	321	350	811	431	00	Repairs & Maint. Ser	6,508.00	6,508.00	0.00	0.00	(6,508.00)
E	04	005	590	321	401	811	431	00	General Supplies-Pool	20,000.00	20,000.00	10,777.16	0.00	(9,222.84)
E	04	005	590	321	430	811	431	00	Instruct Supplies-Pool	1,170.00	1,170.00	0.00	0.00	(1,170.00)
E	04	005	590	321	530	811	431	00	Equipment-Pool	10,000.00	10,000.00	3,411.73	0.00	(6,588.27)
04	Community Service									422,715.00	422,715.00	215,981.14	0.00	(206,733.86)

Lake of the Woods Public Schools #390
All School Budgetary Comparison Report
Period Ending January 31,2024

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

										B24		Year To Date	Variances	
L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	District Account Description	Adopted Budget	Revised Budget		Adopted to Revised	Revised to YTD
E	07	005	910	000	710	000	464	00	Bond Redem-Principal	997,480.00	997,480.00	882,700.00	0.00	(114,780.00)
E	07	005	910	000	720	000	464	00	Bond Interest	133,702.00	133,702.00	162,700.00	0.00	28,998.00
E	07	005	910	000	790	000	464	00	Other Debt Expense	1,700.00	1,700.00	0.00	0.00	(1,700.00)
07	Debt Redemption									1,132,882.00	1,132,882.00	1,045,400.00	0.00	(87,482.00)

Lake of the Woods Public Schools #390
All School Budgetary Comparison Report
Period Ending January 31,2024

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

										B24		B24		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	21	005	298	301	401	712	401	712	High School Yearbook	6,800.00	6,800.00	8,020.28	0.00	1,220.28	
E	21	005	298	301	401	713	401	713	Student Council	2,000.00	2,000.00	532.69	0.00	(1,467.31)	
E	21	005	298	301	401	714	401	714	Special Ed Fundraising	500.00	500.00	3,818.31	0.00	3,318.31	
E	21	005	298	301	401	715	401	715	Elementary Yearbook	600.00	600.00	0.00	0.00	(600.00)	
E	21	005	298	301	401	716	401	716	Elementary PBIS	7,000.00	7,000.00	485.10	0.00	(6,514.90)	
E	21	005	298	301	401	722	401	722	Class of 2031	0.00	0.00	4,932.10	0.00	4,932.10	
E	21	005	298	301	401	724	401	724	Class of 2024	10,000.00	10,000.00	1,564.10	0.00	(8,435.90)	
E	21	005	298	301	401	725	401	725	Class of 2025	3,500.00	3,500.00	0.00	0.00	(3,500.00)	
E	21	005	298	301	401	726	401	726	Class of 2026	1,200.00	1,200.00	2,422.00	0.00	1,222.00	
E	21	005	298	301	401	727	401	727	Class of 2027	1,200.00	1,200.00	1,943.75	0.00	743.75	
E	21	005	298	301	401	729	401	729	Class of 2028 Expense	1,200.00	1,200.00	35.96	0.00	(1,164.04)	
E	21	005	298	301	401	730	401	730	Class of 2029	4,000.00	4,000.00	0.00	0.00	(4,000.00)	
E	21	005	298	301	401	731	401	731	High School PBIS	700.00	700.00	788.26	0.00	88.26	
E	21	005	298	301	401	732	401	732	Backpack Program	500.00	500.00	1,687.57	0.00	1,187.57	
E	21	005	298	301	401	733	401	733	Class of 2030	7,200.00	7,200.00	0.00	0.00	(7,200.00)	
21	Student Activity Fund									46,400.00	46,400.00	26,230.12	0.00	(20,169.88)	
Report Totals:										9,065,775.00	9,065,775.00	5,195,164.98	0.00	(3,870,610.02)	



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:	\$ 25,878.07
Statement Date (MM/DD/YYYY):	12/27/2023	Currency:	U.S. DOLLAR
Payment Due Date (MM/DD/YYYY):	01/23/2024		

Statement Summary:

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

Previous Balance:	\$ 5,637.78
Payments:	\$ -5,637.78
Adjustments:	\$ 0.00
Net Purchases:	\$ 4,121.93
Cash Advance:	\$ 0.00
Fees:	\$ 0.00
Other Charges:	\$ 0.00
New Account Balance:	\$ 4,121.93

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					
12/04	12/04 506268852	AUTOMATIC PYMT RECEIVED	\$ -5,637.78	\$ 0.00	\$ -5,637.78
			TOTAL CREDITS	xxxx-xxxx-xxxx-1545	\$ -5,637.78
			TOTAL DEBITS	xxxx-xxxx-xxxx-1545	\$ 0.00
Card Number xxxx-xxxx-xxxx-0636 BORGEN, KIRBY					
11/27	11/28 505478438	CENEX HOWARD S09897018 BAUDETTE MN	\$ 3.84 049446	\$ 0.00	\$ 3.84
11/27	11/28 505478439	HOLIDAY STATIONS 0212 BAUDETTE MN	\$ 16.04 002797	\$ 0.00	\$ 16.04
11/28	11/29 505736781	MCDONALDS F31069 BAUDETTE MN	\$ 14.41 089255	\$ 0.00	\$ 14.41
11/28	11/30 505844294	SILVER DRAGON PENCER MN	\$ 18.68 018583	\$ 0.00	\$ 18.68
12/05	12/06 506986438	HOWARDS OIL BAUDETTE MN	\$ 11.42 035501	\$ 0.00	\$ 11.42
12/05	12/07 507093406	LEEVEFS FOODS BLACKD BLACKDUCK MN	\$ 11.97 096391	\$ 0.00	\$ 11.97
12/12	12/13 508198923	HOWARDS OIL BAUDETTE MN	\$ 13.12 097862	\$ 0.00	\$ 13.12
12/12	12/15 508528687	SAFEWAY #4809 FORT FRANCES ON CANADIAN DOLLAR 6.20@0.753225806 INCLUDES FOREIGN TRANSACTION FEE \$0.09	\$ 4.67 076816	\$ 0.00	\$ 4.67

TOTAL CREDITS	xxxx-xxxx-xxxx-0636	\$ 0.00
TOTAL DEBITS	xxxx-xxxx-xxxx-0636	\$ 94.15

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

11/29	11/30 505844217	AGPARTS WORLDWIDE INC GREENSBURG PA	\$ 209.50 031833	\$ 0.00	\$ 209.50
12/12	12/13 508198845	EBAY O 01-10927-30822 SAN JOSE CA	\$ 7.50 063840	\$ 0.00	\$ 7.50
12/12	12/13 508198846	EBAY O 01-10927-30821 SAN JOSE CA	\$ 14.99 063840	\$ 0.00	\$ 14.99
12/14	12/15 508528616	EBAY O 27-10919-08078 SAN JOSE CA	\$ 61.20 064233	\$ 0.00	\$ 61.20

TOTAL CREDITS	xxxx-xxxx-xxxx-9846	\$ 0.00
TOTAL DEBITS	xxxx-xxxx-xxxx-9846	\$ 293.19

Card Number xxxx-xxxx-xxxx-9381 ISD 390, ATHLETICS

11/27	11/28 505478437	SP SPARX HOCKEY ACTON MA	\$ 462.69 004488	\$ 0.00	\$ 462.69
12/11	12/12 508018683	PUREHOCKEY.COM HOLLISTON MA	\$ 485.16 012961	\$ 0.00	\$ 485.16
12/15	12/18 508960131	MCQUOIDS INN AND MACS ISLE MN	\$ 1,387.04 013360	\$ 0.00	\$ 1,387.04
12/19	12/19 509120624	WPY MATH MASTERS 855-999-3729 MN	\$ 126.47 027249	\$ 0.00	\$ 126.47
12/19	12/19 509120625	WPY MATH MASTERS 855-999-3729 MN	\$ 126.47 084243	\$ 0.00	\$ 126.47

TOTAL CREDITS	xxxx-xxxx-xxxx-9381	\$ 0.00
TOTAL DEBITS	xxxx-xxxx-xxxx-9381	\$ 2,587.83

Card Number xxxx-xxxx-xxxx-4997 LYON, SAMANTHA

11/28	11/30 505844293	OTC BRANDS INC OMAHA NE	\$ 187.87 077006	\$ 0.00	\$ 187.87
12/04	12/05 506798791	SOI NEXIQ 800-639-6774 MI	\$ 648.00 000694	\$ 0.00	\$ 648.00
12/07	12/11 507583452	PLANK ROAD PUBLISHING WAUWATOSA WI	\$ 39.55 017477	\$ 0.40	\$ 39.95
12/12	12/13 508198847	VENMO NICOLE CORBO 8558124430 NY	\$ 65.00 052650	\$ 0.00	\$ 65.00

TOTAL CREDITS	xxxx-xxxx-xxxx-4997	\$ 0.00
TOTAL DEBITS	xxxx-xxxx-xxxx-4997	\$ 940.82

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

12/07	12/08 507446171	MASBO MINNEAPOLIS MN	\$ 110.00 028935	\$ 0.00	\$ 110.00
12/13	12/14 508312513	HOLIDAY STATIONS 0212 BAUDETTE MN	\$ 45.94 033889	\$ 0.00	\$ 45.94

TOTAL CREDITS	xxxx-xxxx-xxxx-2548	\$ 0.00
TOTAL DEBITS	xxxx-xxxx-xxxx-2548	\$ 155.94

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

12/05	12/06	AMAZON.COM FL0CZ1803 AMZN.COM/BILL WA	\$ 50.00	\$ 0.00	\$ 50.00
	506986437		044141		

TOTAL CREDITS	xxxx-xxxx-xxxx-8751	\$ 0.00
TOTAL DEBITS	xxxx-xxxx-xxxx-8751	\$ 50.00



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 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 Attn: Lockbox# 5732 270 Remington Blvd, Suite B Bolingbrook, IL 60440	FIS BMO Attn: Lockbox# 5732 270 Remington Blvd, Suite B Bolingbrook, IL 60440
IMPORTANT PAYMENT INFORMATION:	For BMO accounts, please make your cheque or money order payable to: BMO	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.

Lake of the Woods - ISD 390

GENERAL FUND - Budget Analysis and Reduction Target Recommendation

As of February 5, 2024

REVENUE	FY23 Final	FY24 Revised	FY25 Preliminary
STATE	4,773,858	5,107,152	5,057,509
FEDERAL	448,705	158,000	143,000
PROPERTY TAXES	1,402,266	1,752,005	1,520,817
LOCAL (FEES, INTEREST, ETC.)	299,659	252,781	245,781
SUBTOTAL - REVENUE	6,924,489	7,269,938	6,967,107

EXPENDITURES	FY23 Final	FY24 Revised	FY25 Preliminary
SALARIES & WAGES	4,168,427	4,023,878	4,093,038
EMPLOYEE BENEFITS	1,292,104	1,217,076	1,257,013
PURCHASED SERVICES	1,082,821	940,493	968,714
SUPPLIES	660,660	470,606	484,226
EQUIPMENT	412,917	307,651	243,163
DEBT SERVICE	-	-	-
OTHER EXPENDITURES	504,584	495,192	254,922
SUBTOTAL - EXPENDITURES	8,121,513	7,454,896	7,301,076

SPENDING VARIANCE	(1,197,024)	(184,958)	(333,969)
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FUND BALANCES	FY23 Final	FY24 Revised	FY25 Preliminary
UNASSIGNED	(131,557)	(102,227)	(295,010)
UNASSIGNED %	-1.62%	-1.37%	-4.04%
S.O.D.?	NO	NO	YES
RESTRICTED	748,379	534,091	392,904
COMMITTED	170,000	170,000	170,000
ASSIGNED	31,772	31,772	31,772
NON SPENDABLE	18,454	18,454	18,454
TOTAL FUND BALANCE	837,048	652,090	318,120

***Preliminary FY25 Budget does not reflect Budget Reductions.**

Budget Reduction Target - Recommendation <i>*Will allow for balancing the budget and begin building an Unassigned Fund Balance reserve.</i>	(750,000)
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Lake of the Woods Public Schools #390

Detail Payment Register By Check

2/21/2024

09:18:34

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
0390	BOR	9476364	5322		MORAN, ROBERT		Check
				E 01	222 292 000 305 000	Reffing - Boys BBall 01/02/24	\$145.00
	PO#:	Voucher #:	73621	Invoice	Invoice No: 01/02/24	1/2/2024	Paid Amt: \$145.00
							Check Amount: \$145.00
0390	BOR	9476365	08770		Northwest Service Coop		Check
				E 01	005 718 342 311 000	Drug Collection	\$242.00
				E 01	005 718 342 311 000	Alcohol Collection	\$44.00
				E 01	005 718 342 311 000	Analysis	\$355.50
	PO#:	Voucher #:	73619	Invoice	Invoice No: 8901	1/2/2024	Paid Amt: \$641.50
							Check Amount: \$641.50
0390	BOR	9476366	5423		PERFORMANCE FOOD SERVICE		Check
				E 02	005 770 705 490 000	Breakfast	\$729.81
				E 02	005 770 701 401 000	Non-Food	\$96.09
				E 02	005 770 701 490 000	Food	\$648.41
	PO#:	Voucher #:	73617	Invoice	Invoice No: 852178	1/2/2024	Paid Amt: \$1,474.31
							Check Amount: \$1,474.31
0390	BOR	9476367	1843		Schindler Elevator Corporation		Check
				E 01	005 810 000 305 000	Contract Price	\$987.36
				E 01	005 810 000 305 000	Invoice Fee	\$59.99
				E 01	005 810 000 305 000	Credit - Invoice Fee	(\$59.99)
	PO#:	Voucher #:	73620	Invoice	Invoice No: 8106446998	1/2/2024	Paid Amt: \$987.36
							Check Amount: \$987.36
0390	BOR	9476368	2697		SCHULTZ, BRIAN		Check
				E 01	222 292 000 305 000	Reffing - Boys BBall 01/02/24	\$145.00
				E 01	222 292 000 305 000	Mileage	\$136.24
	PO#:	Voucher #:	73623	Invoice	Invoice No: 01/02/24	1/2/2024	Paid Amt: \$281.24
							Check Amount: \$281.24
0390	BOR	9476369	3460		SEATON, SCOTT		Check
				E 01	222 292 000 305 000	Reffing - Boys BBall 01/02/24	\$145.00
	PO#:	Voucher #:	73622	Invoice	Invoice No: 01/02/24	1/2/2024	Paid Amt: \$145.00
							Check Amount: \$145.00
0390	BOR	9476370	00133		Sjoberg's Cable TV		Check
				E 01	005 810 000 320 000	JAN FCC FEE	\$0.10
				E 01	005 810 000 320 000	JAN BULK BASIC	\$106.29
	PO#:	Voucher #:	73625	Invoice	Invoice No: 01/02/24	1/2/2024	Paid Amt: \$106.39
							Check Amount: \$106.39
0390	BOR	9476371	4096		WIKSTROM TELECOM - INTERNET		Check
				E 01	005 810 000 320 000	Local Line Charge	\$415.20

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Detail Payment Register By Check

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Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
0390	BOR	9476371	4096		WIKSTROM TELECOM - INTERNET		Check
				E 01	005 810 000 320 000 IntereST Access Charge		\$104.00
				E 01	005 810 000 320 000 Universal Service Charge		\$38.72
				E 01	005 810 000 320 000 Tele Assistance Plan Surcharge		\$0.48
				E 01	005 810 000 320 000 TACIP Surcharge		\$0.64
				E 01	005 810 000 320 000 State 911 Charge		\$12.80
PO#:		Voucher #:	73618	Invoice	Invoice No: 01/02/24	1/2/2024	Paid Amt: \$571.84
							Check Amount: \$571.84
0390	BOR	9476372	4898		Bemidji Welders Supply		Check
				E 01	300 399 000 430 000 Balance as od 12/31/23		\$5.25
PO#:		Voucher #:	73631	Invoice	Invoice No: 0030039765	1/3/2024	Paid Amt: \$5.25
				E 01	300 399 000 430 000 LEN101812C - BLADE LENOX BANDSAW 10'		\$123.50
				E 01	300 399 000 430 000 LINS603533SP - WIRE LINC MIG S6 .035 - EF		\$137.94
				E 01	300 399 000 430 000 ARC7525T - 375CF ARGON/CO2 CONTENTS		\$176.24
				E 01	300 399 000 430 000 COAT REVC WELDING LG - SATEEN GREEI		\$21.85
				E 01	300 399 000 430 000 HAZ MAT FEE		\$3.00
				E 01	300 399 000 430 000 336CF ARGON CONTENTS - NON FLAMMAE		\$89.90
				E 01	300 399 000 430 000 DELIVERY CHARGE		\$18.50
PO#:		Voucher #:	73632	Invoice	Invoice No: 0010122209	1/3/2024	Paid Amt: \$570.93
							Check Amount: \$576.18
0390	BOR	9476373	2907		Bond Trust Services, Corp.		Check
				E 07	005 910 000 710 000 Bond Redem-Principal		\$125,000.00
				E 07	005 910 000 720 000 Bond Interest		\$5,250.00
PO#:		Voucher #:	73626	Invoice	Invoice No: 83924	1/3/2024	Paid Amt: \$130,250.00
							Check Amount: \$130,250.00
0390	BOR	9476374	2907		Bond Trust Services, Corp.		Check
				E 07	005 910 000 710 000 Bond Redem-Principal		\$595,000.00
				E 07	005 910 000 720 000 Bond Interest		\$157,450.00
PO#:		Voucher #:	73627	Invoice	Invoice No: 83925	1/3/2024	Paid Amt: \$752,450.00
							Check Amount: \$752,450.00
0390	BOR	9476375	08330		MADISON NATIONAL LIFE		Check
				B 01	215 051 Madison Nat'l.-Life/LTD		\$1,179.97
PO#:		Voucher #:	73031	Invoice	Invoice No: S2024070	1/3/2024	Paid Amt: \$1,179.97
				B 01	215 051 Madison Nat'l.-Life/LTD		\$1,057.31
PO#:		Voucher #:	73077	Invoice	Invoice No: S2024080	1/3/2024	Paid Amt: \$1,057.31
				B 01	215 051 Madison Nat'l.-Life/LTD		\$1,019.82
PO#:		Voucher #:	73397	Invoice	Invoice No: S2024100	1/3/2024	Paid Amt: \$1,019.82
				B 01	215 051 Madison Nat'l.-Life/LTD		\$1,008.32

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Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
0390	BOR	9476375	08330		MADISON NATIONAL LIFE		Check
				B 01 215 051	Madison Nat'l.-Life/LTD	\$902.14	
	PO#:	Voucher #:	73536	Invoice	Invoice No: S2024110	1/3/2024	Paid Amt: \$1,910.46
				B 01 215 051	Madison Nat'l.-Life/LTD	\$958.43	
	PO#:	Voucher #:	73587	Invoice	Invoice No: S2024120	1/3/2024	Paid Amt: \$958.43
						Check Amount:	\$6,125.99
0390	BOR	9476376	5432		GEORGE, TREVOR		Check
				E 01 222 292 000 305 000	Ref - Hockey 01/05/24	\$115.00	
				E 01 222 292 000 305 000	Mileage	\$214.84	
	PO#:	Voucher #:	73635	Invoice	Invoice No: 01/04/24	1/4/2024	Paid Amt: \$329.84
						Check Amount:	\$329.84
0390	BOR	9476377	5431		HAACK, ANSON		Check
				E 01 222 292 000 305 000	Ref - Hockey 01/05/24	\$75.00	
	PO#:	Voucher #:	73634	Invoice	Invoice No: 01/04/24	1/4/2024	Paid Amt: \$75.00
						Check Amount:	\$75.00
0390	BOR	9476378	4818		HAGL, TYLER		Check
				E 01 222 292 000 305 000	Ref - Hockey 01/05/24	\$115.00	
	PO#:	Voucher #:	73633	Invoice	Invoice No: 01/04/24	1/4/2024	Paid Amt: \$115.00
						Check Amount:	\$115.00
0390	BOR	9476379	00154		Baudette Municipal Light/Water		Check
				E 01 005 810 000 330 000	Utility Service	\$2,436.63	
				E 04 005 590 321 330 811	Utility Service-Pool	\$812.21	
	PO#:	Voucher #:	73640	Invoice	Invoice No: 01/08/24	1/8/2024	Paid Amt: \$3,248.84
						Check Amount:	\$3,248.84
0390	BOR	9476380	5413		BerganKDV		Check
				E 01 005 105 000 305 000	Interim Billing on the Audit of the Financial State	\$20,000.00	
				E 01 005 105 000 305 000	Progress Billing Applied	(\$12,000.00)	
	PO#:	Voucher #:	73638	Invoice	Invoice No: 1215394	1/8/2024	Paid Amt: \$8,000.00
						Check Amount:	\$8,000.00
0390	BOR	9476381	3378		BLB CONSULTING, LLC		Check
				E 01 005 865 383 305 000	Project Management - Emergency Mapping Sup	\$780.00	
	PO#:	Voucher #:	73639	Invoice	Invoice No: 2108	1/8/2024	Paid Amt: \$780.00
						Check Amount:	\$780.00
0390	BOR	9476382	2907		Bond Trust Services, Corp.		Check
				E 01 005 105 000 305 000	REF:73339-PA	\$575.00	
	PO#:	Voucher #:	73643	Invoice	Invoice No: 85055	1/8/2024	Paid Amt: \$575.00
						Check Amount:	\$575.00

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Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
0390	BOR	9476383	5291		CCN Services		Check
				E 01	005 810 000 305 000 John Deere 1445 Blower/Broom	\$1,275.00	
				E 01	005 810 000 305 000 CCN Services Plow Truck	\$1,320.00	
				E 01	005 810 000 305 000 Hand Cleanup & Shoveling of Entrances	\$120.00	
				E 01	005 810 000 305 000 New Holland Front End Loader w/Pusher	\$330.00	
				E 01	005 810 000 305 000 Sidewalk Inspection Each Morning (daily)	\$1,550.00	
PO#:		Voucher #:	73641	Invoice	Invoice No: 01/08/24	1/8/2024	Paid Amt: \$4,595.00
							Check Amount: \$4,595.00
0390	BOR	9476384	4876		EcoWater Systems		Check
				E 01	005 810 000 401 000 7285481 - Repl. Control Cable for Commercial L	\$230.00	
				E 01	005 810 000 401 000 7286267 - Repl. Turbine Assembly 68.3 Used	\$177.50	
				E 01	005 810 000 305 000 General Labor Drive Time and Service	\$900.00	
PO#:		Voucher #:	73642	Invoice	Invoice No: 115094E	1/8/2024	Paid Amt: \$1,307.50
							Check Amount: \$1,307.50
0390	BOR	9476385	5278		Educators Benefit Consultants		Check
				E 01	005 010 000 305 000 403B Compliance - 01/01/2024 Statement Date	\$138.40	
PO#:		Voucher #:	73637	Invoice	Invoice No: 30882	1/8/2024	Paid Amt: \$138.40
							Check Amount: \$138.40
0390	BOR	9476386	08676		FULLER, DALE		Check
				E 01	005 760 720 305 000 10 Oil + TBN - Processed Online #79968	\$450.00	
PO#:		Voucher #:	73636	Invoice	Invoice No: 01/08/24	1/8/2024	Paid Amt: \$450.00
							Check Amount: \$450.00
0390	BOR	9476387	09438		NW LINKS		Check
				E 01	005 110 000 316 000 FY24 Quarter 2 Network Cost	\$8,550.00	
				E 01	005 110 000 316 000 E-Rate Discount	(\$5,985.00)	
PO#:		Voucher #:	73612	Invoice	Invoice No: 13772	1/8/2024	Paid Amt: \$2,565.00
							Check Amount: \$2,565.00
0390	BOR	9476388	00789		Region 1 ESV		Check
				E 01	005 110 000 316 000 Accounting Support Services	\$1,620.48	
				E 01	005 110 000 316 000 Finance/Accounting Support Services	\$300.00	
				E 01	005 110 000 316 000 PayrollSupport Services	\$1,609.92	
				E 01	005 110 000 316 000 Payroll/HR Support Services	\$0.00	
				E 01	005 110 000 316 000 MARSS Support/Reporting Services	\$539.00	
PO#:		Voucher #:	73611	Invoice	Invoice No: 13667	1/8/2024	Paid Amt: \$4,069.40
							Check Amount: \$4,069.40
0390	BOR	9476389	3888		Dacotah Paper Co. - Network Services		Check
				E 01	005 810 000 401 000 SP7219 - CLNR BOWL X-EFFECT LAVENDEI	\$74.94	

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		Check										Pmt/Void Date		Pmt Type	
Co	Bank	No	Code	Rcd	Vendor										
0390	BOR	9476389	3888		Dacotah Paper Co. - Network Services										Check
				E 01	005	810	000	401	000	RM2961 - WASTEBASKET 15.25X11X20 BL	\$54.21				
	PO#:	Voucher #:	73669	Invoice	Invoice No:				23271	1/9/2024			Paid Amt:	\$129.15	
												Check Amount:		\$129.15	
0390	BOR	9476390	00414		Hillyard/Hutchinson										Check
				E 01	005	810	000	401	000	HIL421311 - BUMPER WHEEL 45X65 RAL 70	\$15.56				
				E 01	005	810	000	401	000	HIL408814 - SCREW	\$10.70				
				E 01	005	810	000	401	000	SHIPPING	\$9.09				
	PO#:	Voucher #:	73645	Invoice	Invoice No:				700571852	1/9/2024			Paid Amt:	\$35.35	
												Check Amount:		\$35.35	
0390	BOR	9476391	00419		Hoglund Bus Company - North Central International, LLC.										Check
				E 01	005	760	720	401	000	226N/2209522C1 - Switch Button Push Moment	\$128.68				
				E 01	005	760	720	401	000	226D/FS19947 - F W SEPR	\$231.81				
				E 01	005	760	720	401	000	Freight	\$17.34				
	PO#:	Voucher #:	73644	Invoice	Invoice No:				X226014514:01	1/9/2024			Paid Amt:	\$377.83	
												Check Amount:		\$377.83	
0390	BOR	9476392	3035		Hometown Hardware										Check
				E 01	005	810	000	401	000	Maintenance	\$172.37				
				E 01	005	760	720	401	000	Bus Garage	\$22.97				
				E 21	005	298	301	401	714	HS SPED	\$899.99				
				E 04	005	590	321	401	811	Pool	\$29.45				
	PO#:	Voucher #:	73646	Invoice	Invoice No:				01/08/24	1/9/2024			Paid Amt:	\$1,124.78	
												Check Amount:		\$1,124.78	
0390	BOR	9476393	5306		Lake of the Woods Diesel										Check
				E 01	005	760	720	350	000	Trailer DOTS Check Brakes	\$190.00				
	PO#:	Voucher #:	73647	Invoice	Invoice No:				5461	1/9/2024			Paid Amt:	\$190.00	
												Check Amount:		\$190.00	
0390	BOR	9476394	2315		Lake of the Woods Foods										Check
				E 21	005	298	301	401	714	High School SPED	\$133.42				
				E 02	005	770	707	490	000	Bears Den	\$53.94				
				E 01	200	720	000	401	000	Nurse	\$24.71				
				E 01	100	203	000	430	000	Elementary Teaching Supplies	\$20.84				
	PO#:	Voucher #:	73648	Invoice	Invoice No:				01/08/24	1/9/2024			Paid Amt:	\$232.91	
												Check Amount:		\$232.91	
0390	BOR	9476395	04047		MINNESOTA ENERGY RESOURCES										Check
				E 01	005	810	000	330	000	Utility Service - Bus Garage	\$679.55				
	PO#:	Voucher #:	73650	Invoice	Invoice No:				01/08/24	1/9/2024			Paid Amt:	\$679.55	
												Check Amount:		\$679.55	

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Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type	
0390	BOR	9476396	4554		NAPA AUTO PARTS - BAUDETTE		Check	
				E 01	005 760 720 401 000 SVC - 122223 Late Fee 1.5% of 443.96		\$6.66	
PO#:		Voucher #:	73652	Invoice	Invoice No: 01/08/24	1/9/2024	Paid Amt:	\$6.66
				E 01	005 760 720 401 000 DK23-027-000 - COMPLETE BRK ASSY		\$221.98	
				E 01	005 760 720 401 000 DK23-026-00 - COMPLETE BRK ASSY		\$221.98	
PO#:		Voucher #:	73653	Invoice	Invoice No: 213229	1/9/2024	Paid Amt:	\$443.96
				E 01	005 760 720 401 000 61-6701 - REDUCER		\$30.57	
				E 01	005 760 720 401 000 61-4232 - SOCKET		\$17.81	
PO#:		Voucher #:	73654	Invoice	Invoice No: 213801	1/9/2024	Paid Amt:	\$48.38
				E 01	005 760 720 401 000 16711 - MOLDED COOLANT HOSE 2 1/4" X 2		\$42.95	
				E 01	005 760 720 401 000 8013 - MOLDED COOLANT HOSE 2 1/4" X 2		\$22.94	
PO#:		Voucher #:	73655	Invoice	Invoice No: 213861	1/9/2024	Paid Amt:	\$65.89
				E 01	005 810 000 401 000 RDS55063 - DIFFERENTIAL HOUSING GASK		\$6.34	
				E 01	005 810 000 401 000 602241 - PWR STEERING FL-QUART (200)		\$47.96	
PO#:		Voucher #:	73656	Invoice	Invoice No: 213977	1/9/2024	Paid Amt:	\$54.30
				E 01	005 760 720 401 000 RDS55063 - DIFFERENTIAL SET		\$6.34	
PO#:		Voucher #:	73657	Credit	Invoice No: 213981	1/9/2024	Paid Amt:	(\$6.34)
				E 01	005 810 000 401 000 641-2048 - WHEEL NUT		\$68.20	
				E 01	005 810 000 401 000 17146 - NAPA OIL SEAL		\$37.56	
PO#:		Voucher #:	73658	Invoice	Invoice No: 214094	1/9/2024	Paid Amt:	\$105.76
				E 01	005 810 000 401 000 2344563 - OXYGEN SENSOR		\$65.74	
PO#:		Voucher #:	73659	Invoice	Invoice No: 214133	1/9/2024	Paid Amt:	\$65.74
				E 01	005 760 720 401 000 RDS55476 - REAR AXLE GASKET SET		\$12.66	
PO#:		Voucher #:	73660	Invoice	Invoice No: 214138	1/9/2024	Paid Amt:	\$12.66
				E 01	005 760 720 401 000 RDS55478 - DIFFERENTIAL HOUSING GASK		\$11.40	
				E 01	005 760 720 401 000 H6054BL-N - PREMIUM SEALED BEAMS		\$21.99	
				E 01	005 760 720 401 000 BP9007NVV2-N - PREMIUM CAPSULES		\$36.99	
				E 01	005 760 720 401 000 660-1882 - BELT TENSIONER ASSEMBLY		\$42.92	
				E 01	005 760 720 401 000 RDS55476 - REAR AXLE GASKET SET		(\$12.66)	
PO#:		Voucher #:	73661	Invoice	Invoice No: 214150	1/9/2024	Paid Amt:	\$100.64
				E 01	005 760 720 401 000 770-9231 - CABLE TIE		\$19.49	
				E 01	005 760 720 401 000 7709237 - CABLE TIE		\$35.99	
PO#:		Voucher #:	73662	Invoice	Invoice No: 214239	1/9/2024	Paid Amt:	\$55.48
				E 01	005 760 720 401 000 1002 - BATTERY MAINT CHARGER		\$39.99	
PO#:		Voucher #:	73663	Invoice	Invoice No: 214283	1/9/2024	Paid Amt:	\$39.99
				E 01	005 760 720 401 000 922005 - SHRINK BUTT CONNECTOR		\$42.00	
PO#:		Voucher #:	73664	Invoice	Invoice No: 214284	1/9/2024	Paid Amt:	\$42.00
				E 01	005 760 720 401 000 RDS55478 - REAR AXLE GASKET SET		\$11.40	
PO#:		Voucher #:	73665	Credit	Invoice No: 214188	1/9/2024	Paid Amt:	(\$11.40)

Co	Bank	Check No	Code	Rcd	Vendor					Pmt/Void Date	Pmt Type
0390	BOR	9476396	4554	NAPA AUTO PARTS - BAUDETTE						Check	
				E 01	005	760	720	401	000	RDS55476	\$10.33
	PO#:	Voucher #:	73674	Invoice	Invoice No: 214126					1/9/2024	Paid Amt: \$10.33
Check Amount: \$1,034.05											
0390	BOR	9476397	00709	North Star Electric Coop, Inc.						Check	
				E 01	005	810	000	330	000	Utility Service - Building	\$6,689.39
				E 04	005	590	321	330	811	Utility Service-Pool	\$2,229.80
	PO#:	Voucher #:	73666	Invoice	Invoice No: 01/08/24					1/9/2024	Paid Amt: \$8,919.19
				E 01	005	810	000	330	000	Street Lights	\$72.77
	PO#:	Voucher #:	73667	Invoice	Invoice No: 01/08/24					1/9/2024	Paid Amt: \$72.77
				E 01	005	810	000	330	000	Utility Service	\$49.00
	PO#:	Voucher #:	73668	Invoice	Invoice No: 01/08/24					1/9/2024	Paid Amt: \$49.00
Check Amount: \$9,040.96											
0390	BOR	9476398	3727	Pat LeClaire Electric						Check	
				E 01	005	810	000	305	000	Labor - Commons Indirect LED Lites	\$275.00
	PO#:	Voucher #:	73670	Invoice	Invoice No: 01/09/24					1/9/2024	Paid Amt: \$275.00
Check Amount: \$275.00											
0390	BOR	9476399	5417	REGION 8A SECRETARY						Check	
				E 01	222	298	000	820	115	Annual One Act Play Dues	\$200.00
	PO#:	Voucher #:	73672	Invoice	Invoice No: 01/09/24					1/9/2024	Paid Amt: \$200.00
Check Amount: \$200.00											
0390	BOR	9476400	4495	Roseau Basketball Boosters						Check	
				E 04	005	505	321	305	000	5th Grade Girl's BBall Tourney - 01/06/24	\$150.00
	PO#:	Voucher #:	73671	Invoice	Invoice No: 01/09/24					1/9/2024	Paid Amt: \$150.00
Check Amount: \$150.00											
0390	BOR	9476401	4311	RTS						Check	
				E 01	005	810	000	320	000	PICC Fees	\$12.00
				E 01	005	810	000	320	000	Regulatory/USF Fees	\$1.80
	PO#:	Voucher #:	73673	Invoice	Invoice No: 31522					1/9/2024	Paid Amt: \$13.80
Check Amount: \$13.80											
0390	BOR	9476402	4962	WILDEWOOD LEARNING						Check	
				E 01	100	203	313	305	000	Second Half Payment	\$3,000.00
	PO#:	Voucher #:	73624	Invoice	Invoice No: 28					1/9/2024	Paid Amt: \$3,000.00
Check Amount: \$3,000.00											
0390	BOR	9476403	4072	ANDY'S GARAGE						Check	
				E 01	005	760	720	442	000	Diesel Fuel	\$90.96
	PO#:	Voucher #:	73675	Invoice	Invoice No: 0614956					1/11/2024	Paid Amt: \$90.96
Check Amount: \$90.96											

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Co	Bank	Check No	Code	Rcd	Vendor					Pmt/Void Date	Pmt Type
0390	BOR	9476412	5312		JOURDAIN, DANIEL						Check
				E 01	222	292	000	305	000	Ref - Boy's BBall 01/12/24	\$155.00
	PO#:	Voucher #:	73683	Invoice	Invoice No: 01/12/24					1/12/2024	Paid Amt: \$155.00
											Check Amount: \$155.00
0390	BOR	9476413	5144		LANDMAN, TANNER						Check
				E 01	222	292	000	305	000	Ref - Hockey 01/12/24	\$115.00
	PO#:	Voucher #:	73680	Invoice	Invoice No: 01/12/24					1/12/2024	Paid Amt: \$115.00
											Check Amount: \$115.00
0390	BOR	9476414	4664		LAWRENCE, THOMAS						Check
				E 01	222	292	000	305	000	Ref - Boy's BBall 01/12/24	\$155.00
	PO#:	Voucher #:	73681	Invoice	Invoice No: 01/12/24					1/12/2024	Paid Amt: \$155.00
											Check Amount: \$155.00
0390	BOR	9476415	08652		MINNESOTA BUREAU OF CRIMINAL APPREHENSION						Check
				E 01	005	716	342	311	000	Olson, Erin	\$15.00
	PO#:	Voucher #:	73679	Invoice	Invoice No: 01/12/24					1/12/2024	Paid Amt: \$15.00
											Check Amount: \$15.00
0390	BOR	9476416	5433		PIEPER, JERRY ALLEN						Check
				E 01	222	292	000	305	000	Varsity Ref - Hockey 01/12/24	\$75.00
				E 01	222	292	000	305	000	JV Ref - Hockey 01/12/24	\$75.00
	PO#:	Voucher #:	73685	Invoice	Invoice No: 01/12/24					1/12/2024	Paid Amt: \$150.00
											Check Amount: \$150.00
0390	BOR	9476417	4653		YODER, KYLE						Check
				E 01	222	292	000	305	000	Ref - Boy's BBall 01/12/24	\$155.00
				E 01	222	292	000	305	000	Mileage	\$195.19
	PO#:	Voucher #:	73682	Invoice	Invoice No: 01/12/24					1/12/2024	Paid Amt: \$350.19
											Check Amount: \$350.19
0390	BOR	9476418	4649		Boen, Shannon						Check
				E 01	222	292	000	305	000	Ref Girl's BBall - 12/19/23	\$150.00
				E 01	222	292	000	305	000	Mileage	\$144.10
	PO#:	Voucher #:	73692	Invoice	Invoice No: 1/15/24					1/15/2024	Paid Amt: \$294.10
											Check Amount: \$294.10
0390	BOR	9476419	5139		HRUBY, NATHAN						Check
				E 01	222	292	000	305	000	Basketball Refing 1/6/23	\$150.00
	PO#:	Voucher #:	73690	Invoice	Invoice No: 1/15/24					1/15/2024	Paid Amt: \$150.00
											Check Amount: \$150.00

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Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
0390	BOR	9476420	5147		WAGNER, SHAWN		Check
				E 01	222 292 000 305 000	Reffing - Girl's BBall 12/19/23	\$150.00
PO#:		Voucher #:	73691	Invoice	Invoice No: 1/15/23	1/15/2024	Paid Amt: \$150.00
							Check Amount: \$150.00
0390	BOR	9476421	4138		AFSCME Council 65		Check
				B 01	215 039	AFSCME	\$234.34
PO#:		Voucher #:	73700	Invoice	Invoice No: S2024130	1/16/2024	Paid Amt: \$234.34
							Check Amount: \$234.34
0390	BOR	9476422	5308		AT&T MOBILITY		Check
				E 01	300 211 000 320 000	Diane Laine	\$45.17
				E 01	005 810 000 320 000	Maint Phone	\$45.17
				E 01	005 810 000 320 000	Seth Putz	\$45.17
				E 01	100 203 000 320 000	Tracy Cook	\$45.17
				E 01	100 050 000 320 000	Kirby Borgen	\$45.17
				E 01	005 020 000 320 000	Jeff Nelson	\$50.24
				E 01	005 108 000 320 000	IT Department	\$45.17
				E 01	200 720 000 320 000	Nurse Phone	\$45.17
PO#:		Voucher #:	73720	Invoice	Invoice No: 01/16/24	1/16/2024	Paid Amt: \$366.43
							Check Amount: \$366.43
0390	BOR	9476423	00130		Auto Value Baudette		Check
				E 01	005 760 720 401 000	33694 - PERMATHEX THE RIGHT	\$30.99
				E 01	005 760 720 401 000	85120 - PERMATHEX LIQUID	\$10.99
PO#:		Voucher #:	73721	Invoice	Invoice No: 39200388	1/16/2024	Paid Amt: \$41.98
							Check Amount: \$41.98
0390	BOR	9476424	04959		BSN Sports		Check
				E 01	222 296 000 530 103	KE Pinnacle Premier Jersey Maroon	\$1,400.00
				E 01	222 296 000 530 103	KE Pinnacle Premier Short Maroon	\$1,400.00
				E 01	222 296 000 530 103	Pinnacle Premier Jersey White	\$1,400.00
				E 01	222 296 000 530 103	Pinnacle Premier Short White	\$1,400.00
				E 01	222 296 000 530 103	Freight	\$60.00
PO#: 9087		Voucher #:	73725	Invoice	Invoice No: 924366016	1/16/2024	Paid Amt: \$5,660.00
							Check Amount: \$5,660.00
0390	BOR	9476425	08026		Coca Cola Bottling Co.		Check
				E 02	005 770 707 490 000	02405 - Dasani .5 liter 24 Pack	\$36.60
				E 02	005 770 707 490 000	04020 - Dr. Pepper 20 oz.	\$112.50
				E 02	005 770 707 490 000	Crate Deposit - Dr. Pepper	\$9.00
				E 02	005 770 707 490 000	07920 - Coke Classic 20 oz.	\$75.00
				E 02	005 770 707 490 000	Crate Deposit - Coke Classic	\$6.00

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Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
0390	BOR	9476431	5434		MINNESOTA MOBILE RADIO COMPANY		Check
				E 01	005 716 342 311 000 25 Radios		\$750.00
	PO#:	Voucher #:	73718	Invoice	Invoice No: 80001180	1/16/2024	Paid Amt: \$750.00
							Check Amount: \$750.00
0390	BOR	9476432	03261		MSEA		Check
				B 01	215 031 Msea		\$405.47
	PO#:	Voucher #:	73710	Invoice	Invoice No: S2024130	1/16/2024	Paid Amt: \$405.47
							Check Amount: \$405.47
0390	BOR	9476433	5433		PIEPER, JERRY ALLEN		Check
				E 01	222 292 000 305 000 Reffig - Hockey 01/16/24		\$115.00
	PO#:	Voucher #:	73723	Invoice	Invoice No: 01/16/24	1/16/2024	Paid Amt: \$115.00
							Check Amount: \$115.00
0390	BOR	9476434	08899		Grainger, Inc.		Check
				E 01	005 810 000 401 000 39AP01 - OATEY 0.8OZ CAN SOLDER PASTI		\$16.28
				E 01	005 810 000 401 000 1UYH4 - HARRIS 60/40 SOLDER WIRE		\$51.95
				E 01	005 810 000 401 000 5P029 - REDUCING ADAPTER, WROT COPP		\$77.52
				E 01	005 810 000 401 000 24W570 - UNION, CAST COPPER 3/4" TUBE,		\$92.88
				E 01	005 810 000 401 000 21TF29 - THREAD SEALANT TAPE 1/2" W, V		\$5.76
	PO#:	Voucher #:	73730	Invoice	Invoice No: 9939615648	1/17/2024	Paid Amt: \$244.39
				E 04	005 590 321 401 811 14A773 - BULK WEBBING 300 FT X 1 IN, 120I		\$99.52
	PO#:	Voucher #:	73731	Invoice	Invoice No: 9944384388	1/17/2024	Paid Amt: \$99.52
				E 04	005 590 321 401 811 4DYL3 - BULK WEBBING 300 FT X 1 IN, 500 I		\$61.48
	PO#:	Voucher #:	73732	Invoice	Invoice No: 9944544858	1/17/2024	Paid Amt: \$61.48
				E 04	005 590 321 401 811 14A773 - BULK WEBBING 300 FT X 1 IN, 120I		\$99.52
	PO#:	Voucher #:	73733	Credit	Invoice No: 9944384388	1/17/2024	Paid Amt: (\$99.52)
				E 01	005 865 363 305 000 6ZCK1 - EXT SGN LED RTRFTKT, DRCT WR		\$418.10
	PO#:	Voucher #:	73734	Invoice	Invoice No: 9945777259	1/17/2024	Paid Amt: \$418.10
				E 01	005 810 000 401 000 459N19 - COGGED V-BELT, 5VX1250, 125IN		\$230.74
				E 01	005 810 000 401 000 5XB54 - MOBIL POLYREX EM MOTOR GREA		\$59.58
				E 01	005 810 000 401 000 459P41 - COGGED V-BELT, BX113, 116IN		\$107.82
	PO#:	Voucher #:	73735	Invoice	Invoice No: 9945777267	1/17/2024	Paid Amt: \$398.14
				E 01	005 810 000 401 000 377A47 - CABLE TIE BASE SADDLE, BLACK,		\$52.69
	PO#:	Voucher #:	73736	Invoice	Invoice No: 9949682125	1/17/2024	Paid Amt: \$52.69
				E 01	005 865 369 305 000 2NJ30 - PANNEL, INTERIOR, WHITE		\$31.70
				E 01	005 865 369 305 000 2NE79 - ENCLOSUR, METALLC, 16IN.H X 16IN		\$283.57
				E 01	005 865 369 305 000 41D399 - CLS 2 TRNSFRMR, 100VA, OPEN, I		\$40.74
	PO#:	Voucher #:	73737	Invoice	Invoice No: 9954982493	1/17/2024	Paid Amt: \$356.01
				E 01	005 810 000 401 000 46T229 - EXT SGN, ALUM, WHT, 14 45/64 IN,		\$252.11
				E 01	005 810 000 401 000 23Y501 - HAMMER DRILL BIT, SDS PLUS, 3/4		\$84.23

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Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0390	BOR	9476434	08899		Grainger, Inc.		Check		
				E 01	005 810 000 401 000	49C066 - DEFPURPOSEMAGCONTACTOR, 1		\$34.39	
PO#:		Voucher #:	73738	Invoice	Invoice No: 9956423439	1/17/2024	Paid Amt:	\$370.73	
				E 01	005 810 000 401 000	46T229 - EXT SGN, ALUM, WHT, 14 45/64 IN,		\$252.11	
PO#:		Voucher #:	73739	Invoice	Invoice No: 9958206246	1/17/2024	Paid Amt:	\$252.11	
							Check Amount:	\$2,153.65	
0390	BOR	9476435	01005		HAWKINS, INC.		Check		
				E 04	005 590 321 401 811	699922 - 15 GA Blu/Black Deldrum		(\$30.00)	
				E 04	005 590 321 401 811	699922 - 15 GA Blu/Black Deldrum		(\$15.00)	
				E 04	005 590 321 401 811	699922 - 15 GA Blu/Black Deldrum		(\$15.00)	
				E 04	005 590 321 401 811	699922 - 15 GA Blu/Black Deldrum		(\$30.00)	
				E 04	005 590 321 401 811	699922 - 15 GA Blu/Black Deldrum		(\$30.00)	
				E 04	005 590 321 401 811	15550 - Azone 15 EPA Reg. No. 7870-5		\$405.90	
				E 04	005 590 321 401 811	699922 - 15 GA Blu/Black Deldrum		\$45.00	
				E 04	005 590 321 401 811	Fuel Surcharge		\$27.50	
				E 04	005 590 321 401 811	32243 - pH Down LO		\$786.87	
				E 04	005 590 321 401 811	699922 - 15 GA Blu/Black Deldrum		\$60.00	
				E 04	005 590 321 401 811	14420 - Sodium Bicarbonate		\$82.00	
				E 04	005 590 321 401 811	Freight Charge		\$32.00	
				E 04	005 590 321 401 811	Environmental Charge		\$14.00	
PO#:		Voucher #:	73740	Invoice	Invoice No: 6662695	1/17/2024	Paid Amt:	\$1,333.27	
							Check Amount:	\$1,333.27	
0390	BOR	9476436	5031		KEMPS LLC		Check		
				E 02	005 770 701 495 000	26890 - DAIRY PURE 1% MK		\$136.40	
				E 02	005 770 701 495 000	65492 - TROMOO CHOC SK MK		\$137.60	
PO#:		Voucher #:	73741	Invoice	Invoice No: 00000004988762	1/17/2024	Paid Amt:	\$274.00	
				E 02	005 770 701 495 000	26890 - DAIRY PURE 1% MK		\$204.60	
				E 02	005 770 701 495 000	65492 - TROMOO CHOC SK MK		\$275.20	
PO#:		Voucher #:	73742	Invoice	Invoice No: 00000004984299	1/17/2024	Paid Amt:	\$479.80	
				E 02	005 770 701 495 000	26890 - DAIRY PURE 1% MK		\$102.30	
				E 02	005 770 701 495 000	65492 - TROMOO CHOC SK MK		\$137.60	
PO#:		Voucher #:	73743	Invoice	Invoice No: 00000004976747	1/17/2024	Paid Amt:	\$239.90	
				E 02	005 770 701 495 000	26890 - DAIRY PURE 1% MK		\$102.30	
				E 02	005 770 701 495 000	65492 - TROMOO CHOC SK MK		\$240.80	
				E 02	005 770 701 495 000	27493 - MULU MILK LAC 5K 8OZ 24		\$20.04	
PO#:		Voucher #:	73744	Invoice	Invoice No: 00000004969325	1/17/2024	Paid Amt:	\$363.14	
							Check Amount:	\$1,356.84	
0390	BOR	9476437	4530		Marco Technologies LLC		Check		
				E 01	005 105 000 370 000	Contract Payment - 01/05/24 - 02/05/24		\$3,052.45	

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Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
0390	BOR	9476437	4530		Marco Technologies LLC		Check
				E 01	005 105 000 370 000 Pool 9 - Overage		\$9.60
				E 01	005 105 000 370 000 Pool 12 - Overage		\$387.32
				E 01	005 105 000 370 000 Marco Support Desk		\$20.00
				E 01	005 105 000 370 000 Supply Freight		\$53.11
PO#:		Voucher #:	73745	Invoice	Invoice No: 520046251	1/17/2024	Paid Amt: \$3,522.48
							Check Amount: \$3,522.48
0390	BOR	9476438	4554		NAPA AUTO PARTS - BAUDETTE		Check
				E 01	005 760 720 401 000 7051061 - Hose Clamp		\$34.90
PO#:		Voucher #:	73748	Invoice	Invoice No: 214789	1/17/2024	Paid Amt: \$34.90
				E 01	005 760 720 401 000 505-1212 - Hos Clamp		\$7.20
PO#:		Voucher #:	73750	Invoice	Invoice No: 214740	1/17/2024	Paid Amt: \$7.20
				E 01	005 760 720 401 000 CWWP138 - 1-3 16IN 12P COMWREN		\$44.09
PO#:		Voucher #:	73752	Invoice	Invoice No: 214745	1/17/2024	Paid Amt: \$44.09
				E 01	005 760 720 401 000 NPF002 - 2.5 DEF		\$15.77
PO#:		Voucher #:	73753	Invoice	Invoice No: 214346	1/17/2024	Paid Amt: \$15.77
							Check Amount: \$101.96
0390	BOR	9476439	4954		North Country Food Bank, Inc.		Check
				E 21	005 298 301 401 732 BP Applesauce 72-4 oz/cs		\$43.08
				E 21	005 298 301 401 732 BP 1% Milk 27-8oz/cs		\$62.20
				E 21	005 298 301 401 732 BP Yogurt (Shelf Stable) 48		\$27.91
				E 21	005 298 301 401 732 Assorted BP Cereal 96		\$28.02
				E 21	005 298 301 401 732 BP Entrees 12-7.5oz/cs		\$56.02
				E 21	005 298 301 401 732 BP Assorted Juice 40-6 oz/cs		\$15.95
				E 21	005 298 301 401 732 BP Blueberry Cereal Bars		\$15.68
				E 21	005 298 301 401 732 BP Peach Slices 24-8 oz/cs		\$19.05
				E 21	005 298 301 401 732 Delivery Fee		\$19.05
PO#:		Voucher #:	73746	Invoice	Invoice No: 55963-1	1/17/2024	Paid Amt: \$286.96
							Check Amount: \$286.96
0390	BOR	9476440	3955		Northern Light Region		Check
				E 01	005 010 000 401 000 Publishing School Boad Minutes		\$162.00
				E 01	005 010 000 401 000 Classified Advertising in Roadrunner Preschool		\$47.00
				E 01	005 010 000 401 000 Classified Advertising in Roadrunner Pool Attenc		\$33.60
				E 01	005 010 000 401 000 Classified Advertising in Roadrunner Preschool		\$47.00
				E 01	005 010 000 401 000 Classified Advertising in Roadrunner Pool Attenc		\$33.60
				E 01	005 010 000 401 000 Classified Advertising in Roadrunner Preschool		\$47.00
				E 01	005 010 000 401 000 Classified Advertising in Roadrunner Pool Attenc		\$33.60
				E 01	005 010 000 401 000 School Board Meeting Mintues		\$216.00
				E 01	005 010 000 401 000 Agenda		\$108.00

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Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
0390	BOR	9476440	3955		Northern Light Region		Check
				E 01	005 010 000 401 000	Classified Advertising in Roadrunner Preschool	\$47.00
				E 01	005 010 000 401 000	Classified Advertising in Roadrunner Pool Attent	\$33.60
PO#:		Voucher #:	73747	Invoice	Invoice No: 01/16/24	1/17/2024	Paid Amt: \$808.40
							Check Amount: \$808.40
0390	BOR	9476441	5423		PERFORMANCE FOOD SERVICE		Check
				E 02	005 770 705 490 000	Breakfast	\$0.00
				E 02	005 770 701 401 000	Non-Food	\$164.33
				E 02	005 770 701 490 000	Food	\$788.23
PO#:		Voucher #:	73755	Invoice	Invoice No: 865929	1/17/2024	Paid Amt: \$952.56
							Check Amount: \$952.56
0390	BOR	9476442	3271		Peterson Sheet Metal		Check
				E 01	005 865 352 305 000	Controls Preventative Maintenance Completed -	\$1,610.00
PO#:		Voucher #:	73754	Invoice	Invoice No: 99894	1/17/2024	Paid Amt: \$1,610.00
							Check Amount: \$1,610.00
0390	BOR	9476443	5397		Braun Intertec Corporation		Check
				E 01	005 865 383 305 000	Site Layout - Staking - Utility Clearance - CADD	\$65.00
				E 01	005 865 383 305 000	Evulation/Analysis/Reports	\$128.00
PO#:		Voucher #:	73769	Invoice	Invoice No: B373051	1/18/2024	Paid Amt: \$193.00
							Check Amount: \$193.00
0390	BOR	9476444	08899		Grainger, Inc.		Check
				E 01	005 865 369 305 000	45LW88 - ELECTROMAGNETIC LOCK, 11 IN.	\$555.50
PO#: 8959A		Voucher #:	73347	Invoice	Invoice No: 9917347651	1/18/2024	Paid Amt: \$555.50
				E 01	222 292 302 530 000	52AW71 - KNOCKOUT PLUG CONDUIT SIZE	\$14.40
				E 01	222 292 302 530 000	3CNE8 - CIRCUIT BREAKER, 20A, PLUG IN,	\$70.70
				E 01	222 292 302 530 000	6YH71 - TERMINAL BLOCK JUMPER, COPPE	\$12.28
				E 01	222 292 302 530 000	23NY09 - TERMINAL BLOCK, 30A, 26 AWG, .	\$39.60
				E 01	222 292 302 530 000	4RHJ1 -MOUNTING BRACKET, 1-GANG, PLA	\$21.42
				E 01	222 292 302 530 000	23NY13 - TERMINAL BLOCK, 30A, 26 AWG, .	\$118.56
				E 01	222 292 302 530 000	23NY25 - TERMBLKENDBARR, NYSTRV, PLA	\$8.80
				E 01	222 292 302 530 000	52AV62 - CONNECTOR STEEL, OVERALL L2	\$14.30
				E 01	222 292 302 530 000	5YB99 - CONDUIT STRAP CLAMP, STEEL, P	\$31.45
				E 01	222 292 302 530 000	5YB97 - CONDUIT STRAP CLAMP, STEEL, P	\$26.90
				E 01	222 292 302 530 000	5YB92 - STRUT CHANNEL, STEEL, OVERAL	\$42.96
				E 01	222 292 302 530 000	4FYL4 - BUSHING, PVC, TRADE SIZE 2IN	\$7.90
				E 01	222 292 302 530 000	52AV70 - CONNECTOR STEEL, OVERALL, L:	\$13.36
				E 01	222 292 302 530 000	3PXV7 - LABEL CARTRIDGE, BLACK/WHITE	\$78.98
				E 01	222 292 302 530 000	36J150 - CABLE TIE, 7.9IN, BLACK, PK100	\$18.04
PO#:		Voucher #:	73348	Invoice	Invoice No: 9830409166	1/18/2024	Paid Amt: \$519.65

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Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
0390	BOR	9476444	08899		Grainger, Inc.		Check
				E 01	222 292 302 530 000	5AA25 - ELECTRICAL BOX COVER, TOGGLE	\$7.50
				E 01	222 292 302 530 000	6MK51 - FACEPLATE, 1 PORT	\$11.67
				E 01	222 292 302 530 000	22LW34 - PLATE, 2 PORT, GRAY	\$19.74
				E 01	222 292 302 530 000	38F877 - WALL PLATE CABLE RECESSED, 1	\$5.02
				E 01	222 292 302 530 000	29VG38 - PIPE NIPPLE, 3/4", 1-1/2", GALV ST	\$3.14
				E 01	222 292 302 530 000	29VG37 - PIPE NIPPLE, 3/4", CLOSE, GALV S	\$3.03
				E 01	222 292 302 530 000	52AU53 - BUSHING, PLASTIC, OVERALL L 10	\$4.20
				E 01	222 292 302 530 000	52AU83 - CONNECTOR STEEL, OVERALL L1	\$10.10
				E 01	222 292 302 530 000	52AW18 - CONDUIT OUTLET BODY, ALUM, "	\$25.21
				E 01	222 292 302 530 000	52AU39 - CONDUIT ACCESS COVER ALUMI	\$4.91
				E 01	222 292 302 530 000	52AU40 - CONDUIT ACCESS GASKET, RUBI	\$1.38
				E 01	222 292 302 530 000	13U620 - DATACOM JACK, CAT5, PUNCH D	\$4.58
				E 01	222 292 302 530 000	13U652 - PLUG, MODULAR, RJ45, SOLID, PK	\$9.88
				E 01	222 292 302 530 000	52AV70 - CONNECTOR STEEL, OVERALL L2	\$6.68
PO#:		Voucher #:	73349	Invoice	Invoice No: 9834926124	1/18/2024	Paid Amt: \$117.04
				E 02	005 770 701 401 000	5DDA9 - BEVERAGE COOLER HARD SIDED,	\$259.76
PO#:		Voucher #:	73350	Invoice	Invoice No: 9854114049	1/18/2024	Paid Amt: \$259.76
				E 01	222 292 302 530 000	2HAJ8 - FLAT PLATES, STEEL, OVERALL L7	\$69.10
				E 01	222 292 302 530 000	2HEA1 - RECEPT, WHITE, 20A, 2P3W, BACK	\$127.90
				E 01	222 292 302 530 000	20KZ58 - ARMOURED CBL, 2 W/GRD, 12AW	\$305.59
				E 01	222 292 302 530 000	5ZM12 - METALLIC CONDUIT, STEEL, TRD S	\$50.94
PO#:		Voucher #:	73351	Invoice	Invoice No: 9856286431	1/18/2024	Paid Amt: \$553.53
				E 01	005 810 000 401 000	46TN34 - PRIVACY LOCK, 07A TRIM, SATIN	\$793.10
PO#:		Voucher #:	73352	Invoice	Invoice No: 9877442583	1/18/2024	Paid Amt: \$793.10
				E 01	005 865 369 305 000	5K601 - GP MOTOR 1/3 HP, 1, 725 RPM, 115V	\$322.42
PO#:		Voucher #:	73353	Invoice	Invoice No: 9912773752	1/18/2024	Paid Amt: \$322.42
				E 01	005 865 369 305 000	36J150 - CABLE TIE, 7.9IN, BLACK PK100	\$8.12
				E 01	005 865 369 305 000	2PE36 - CONTRUSTION ADHESIVE, 1 GAL, I	\$42.44
PO#:		Voucher #:	73354	Invoice	Invoice No: 9757304945	1/18/2024	Paid Amt: \$50.56
Check Amount:							\$3,171.56
0390	BOR	9476445	2266		HODGSON, JON		Check
				E 01	222 292 000 305 000	Reffing - Boy's BBall - 01/18/24	\$145.00
PO#:		Voucher #:	73777	Invoice	Invoice No: 01/18/24	1/18/2024	Paid Amt: \$145.00
Check Amount:							\$145.00
0390	BOR	9476446	4892		KEHOE, RICK		Check
				E 01	222 292 000 305 000	Reffing - Boy's BBall - 01/18/24	\$145.00

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Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
0390	BOR	9476446	4892		KEHOE, RICK		Check
				E 01	222 292 000 305 000 Mileage		\$133.62
PO#:		Voucher #:	73776	Invoice	Invoice No: 01/18/24	1/18/2024	Paid Amt: \$278.62
							Check Amount: \$278.62
0390	BOR	9476447	08951		SCAN AIR FILTER, INC.		Check
				E 01	005 810 000 401 000 AHU #1 - 25X74 (3-2520, 1-2516)		\$81.48
				E 01	005 810 000 401 000 AHU #13 - 16X73 (2-1625, 1-1624)		\$108.90
				E 01	005 810 000 401 000 Freight		\$12.61
PO#:		Voucher #:	73770	Invoice	Invoice No: 160482	1/18/2024	Paid Amt: \$202.99
							Check Amount: \$202.99
0390	BOR	9476448	5012		Scholastic		Check
				E 01	200 620 000 430 000 Scholastic News Edition 4 Print & Digital		\$107.82
				E 01	200 620 000 430 000 Shipping		\$10.78
PO#: 9092		Voucher #:	73768	Invoice	Invoice No: M7466401	1/18/2024	Paid Amt: \$118.60
							Check Amount: \$118.60
0390	BOR	9476450	2962		Storbeck, Wendy		Check
				E 01	300 212 000 430 000 Blick Scholastic Wonder White Brush - Flat Long		\$12.48
				E 01	300 212 000 430 000 Blickrylic Student Acrylics - Mars Black, Half Gallon		\$20.24
				E 01	300 212 000 430 000 Blickrylic Student Acrylics - Titanium White, Half Gallon		\$40.48
				E 01	300 212 000 430 000 Blickrylic Student Acrylics - Blockout White, Half Gallon		\$20.24
PO#:		Voucher #:	73767	Invoice	Invoice No: 01/18/24	1/18/2024	Paid Amt: \$93.44
							Check Amount: \$93.44
0390	BOR	9476451	2012		BLOCK, KEITH		Check
				E 01	222 292 000 305 000 Ref Hockey - 01/20/24		\$75.00
PO#:		Voucher #:	73781	Invoice	Invoice No: 01/19/24	1/19/2024	Paid Amt: \$75.00
							Check Amount: \$75.00
0390	BOR	9476452	5144		LANDMAN, TANNER		Check
				E 01	222 292 000 305 000 Ref Hockey - 01/20/24		\$115.00
PO#:		Voucher #:	73780	Invoice	Invoice No: 01/19/24	1/19/2024	Paid Amt: \$115.00
							Check Amount: \$115.00
0390	BOR	9476453	00364		US Foods		Check
				E 02	005 770 707 490 000 Bears Den		\$563.81
PO#:		Voucher #:	73784	Invoice	Invoice No: 4599902	1/19/2024	Paid Amt: \$563.81
				E 02	005 770 707 490 000 Bears Den		\$587.66
PO#:		Voucher #:	73785	Invoice	Invoice No: 4432165	1/19/2024	Paid Amt: \$587.66
				E 02	005 770 705 490 000 Breakfast		\$194.15
				E 02	005 770 701 490 000 Food		\$2,466.33

Lake of the Woods Public Schools #390

Detail Payment Register By Check

2/21/2024

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Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0390	BOR	9476453	00364		US Foods		Check		
				E 02	005 770 701 401 000			\$53.33	
				E 02	005 770 705 490 000			\$630.63	
				E 02	005 770 701 490 000			\$1,337.03	
				E 02	005 770 701 401 000			\$291.76	
PO#:		Voucher #:	73786	Invoice	Invoice No: 4599901	1/19/2024	Paid Amt:	\$2,713.81	
				E 02	005 770 705 490 000			\$543.76	
				E 02	005 770 701 490 000			\$1,421.91	
				E 02	005 770 701 401 000			\$105.86	
PO#:		Voucher #:	73787	Invoice	Invoice No: 4432166	1/19/2024	Paid Amt:	\$2,259.42	
				E 02	005 770 705 490 000			\$472.19	
				E 02	005 770 701 490 000			\$653.46	
PO#:		Voucher #:	73788	Invoice	Invoice No: 4260211	1/19/2024	Paid Amt:	\$2,071.53	
				E 02	005 770 705 490 000			\$472.19	
PO#:		Voucher #:	73789	Invoice	Invoice No: 4260210	1/19/2024	Paid Amt:	\$472.19	
				E 02	005 770 701 491 000			\$653.46	
PO#:		Voucher #:	73790	Invoice	Invoice No: 4432167	1/19/2024	Paid Amt:	\$653.46	
								Check Amount:	\$9,321.88
0390	BOR	9476454	5422		WEILAND, ANDREW		Check		
				E 01	222 292 000 305 000			\$115.00	
				E 01	222 292 000 305 000			\$61.57	
PO#:		Voucher #:	73779	Invoice	Invoice No: 01/19/24	1/19/2024	Paid Amt:	\$176.57	
								Check Amount:	\$176.57
0390	BOR	9476455	5435		FULLERTON, JIM		Check		
				E 01	222 292 000 305 000			\$220.00	
PO#:		Voucher #:	73793	Invoice	Invoice No: 01/23/24	1/23/2024	Paid Amt:	\$220.00	
								Check Amount:	\$220.00
0390	BOR	9476456	3997		PELTIER, GREG		Check		
				E 01	222 292 000 305 000			\$220.00	
				E 01	222 292 000 305 000			\$196.50	
PO#:		Voucher #:	73791	Invoice	Invoice No: 01/23/24	1/23/2024	Paid Amt:	\$416.50	
								Check Amount:	\$416.50
0390	BOR	9476457	4150		RUNYAN, JAMES		Check		
				E 01	222 292 000 305 000			\$220.00	
PO#:		Voucher #:	73792	Invoice	Invoice No: 01/23/24	1/23/2024	Paid Amt:	\$220.00	
								Check Amount:	\$220.00
0390	BOR	9476458	2813		GREENDAHL, PAT		Check		
				E 01	222 292 000 305 000			\$145.00	
PO#:		Voucher #:	73818	Invoice	Invoice No: 01/18/24	1/24/2024	Paid Amt:	\$145.00	
								Check Amount:	\$145.00

Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor					Pmt/Void Date	Pmt Type
0390	BOR	9476459	5008		Absolute Fire Protection and Hoods, Inc.						Check
				E 01	005	865	363	305	000	Water Mist 25 Gallon Extinguisher	\$370.00
				E 01	005	865	363	305	000	10lb Purple K	\$165.00
				E 01	005	865	363	305	000	Heavy Duty Bracket	\$105.00
				E 01	005	865	363	305	000	Extinguisher Cover	\$25.00
				E 01	005	865	363	305	000	Deionized Water	\$110.00
				E 01	005	865	363	305	000	Shipping	\$125.00
PO#:		Voucher #:	73824	Invoice	Invoice No: 210-2022					1/29/2024	Paid Amt: \$900.00
Check Amount: \$900.00											
0390	BOR	9476460	00130		Auto Value Baudette						Check
				E 01	005	760	720	401	000	57708 - Oil Filter	\$166.00
PO#:		Voucher #:	73823	Invoice	Invoice No: 39201632					1/29/2024	Paid Amt: \$166.00
Check Amount: \$166.00											
0390	BOR	9476461	3850		Batko, John						Check
				E 01	005	760	720	366	000	Food Reimburement	\$12.86
				E 01	005	760	720	366	000	Food Reimbursement	\$20.39
PO#:		Voucher #:	73826	Invoice	Invoice No: 01/29/24					1/29/2024	Paid Amt: \$33.25
Check Amount: \$33.25											
0390	BOR	9476462	3888		Dacotah Paper Co. - Network Services						Check
				E 01	005	810	000	401	000	HL2144 - LINER CAN REPRO 40X46 BLK	\$62.56
PO#:		Voucher #:	73828	Invoice	Invoice No: 29985					1/29/2024	Paid Amt: \$62.56
Check Amount: \$62.56											
0390	BOR	9476463	5348		Didrikson Meats LLC						Check
				E 02	005	770	699	490	000	1# of hmaburger	\$2,502.00
PO#:		Voucher #:	73827	Invoice	Invoice No: 1893					1/29/2024	Paid Amt: \$2,502.00
Check Amount: \$2,502.00											
0390	BOR	9476464	4837		Docu Shred Inc.						Check
				E 01	005	105	000	305	000	Container Shredding	\$58.00
				E 01	005	105	000	305	000	Fuel Surcharge	\$7.95
PO#:		Voucher #:	73829	Invoice	Invoice No: 97832					1/29/2024	Paid Amt: \$65.95
Check Amount: \$65.95											
0390	BOR	9476465	1771		EARTHGRAINS BAKING CO'S INC						Check
				E 02	005	770	701	490	000	005600 - FS MWGW 4"HAM 30P65Z	\$100.80
				E 02	005	770	701	490	000	003087 - SL SNS MWGW RT 20Z	\$25.50
				E 02	005	770	701	490	000	004266 - FS MWGW 6"HOT 16P34Z	\$84.00
PO#:		Voucher #:	73830	Invoice	Invoice No: 621639900004143					1/29/2024	Paid Amt: \$210.30
Check Amount: \$210.30											

Lake of the Woods Public Schools #390

Detail Payment Register By Check

2/21/2024

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Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0390	BOR	9476466	08899		Grainger, Inc.		Check		
				E 01	005 810 000 401 000	5NNP9 - RVNT ST ZP KNR FLG, PK50	\$6.22		
PO#:		Voucher #:	73831	Invoice	Invoice No: 9969975151	1/29/2024	Paid Amt:	\$6.22	
				E 01	005 810 000 401 000	5NNP9 - RVNT ST ZP KNR FLG, PK50	\$6.22		
PO#:		Voucher #:	73832	Invoice	Invoice No: 9969975169	1/29/2024	Paid Amt:	\$6.22	
				E 01	005 810 000 401 000	4DYL3 - BULK WEBBING 300 FT X 1 IN, 500L	\$59.02		
PO#:		Voucher #:	73833	Invoice	Invoice No: 9967768129	1/29/2024	Paid Amt:	\$59.02	
							Check Amount:	\$71.46	
0390	BOR	9476467	00419		Hoglund Bus Company - North Central International, LLC.		Check		
				E 01	005 760 720 401 000	226N/1886152C91 - Valve Kit Fuel Press Regul	\$90.35		
				E 01	005 760 720 401 000	Freight	\$15.49		
PO#:		Voucher #:	73834	Invoice	Invoice No: X226015199:01	1/29/2024	Paid Amt:	\$105.84	
							Check Amount:	\$105.84	
0390	BOR	9476468	4847		Josten's		Check		
				E 01	005 105 000 305 000	Service: ulfillment, Fascimile Signature Cut, Dip	\$12.50		
PO#:		Voucher #:	73835	Invoice	Invoice No: 32810570	1/29/2024	Paid Amt:	\$12.50	
							Check Amount:	\$12.50	
0390	BOR	9476469	5031		KEMPS LLC		Check		
				E 02	005 770 701 495 000	26890 - DAIRY PURE 1% MK	\$136.40		
				E 02	005 770 701 495 000	65492 - TROMOO CHOC SK MK	\$309.60		
				E 02	005 770 701 495 000	27493 - MULU MILK LAC 5K 8OZ 24	\$20.04		
PO#:		Voucher #:	73836	Invoice	Invoice No: 00000005006813	1/29/2024	Paid Amt:	\$466.04	
				E 02	005 770 701 495 000	26890 - DAIRY PURE 1% MK	\$102.30		
				E 02	005 770 701 495 000	65492 - TROMOO CHOC SK MK	\$172.00		
				E 02	005 770 701 495 000	27493 - MULU MILK LAC 5K 8OZ 24	\$20.04		
PO#:		Voucher #:	73837	Invoice	Invoice No: 00000004996506	1/29/2024	Paid Amt:	\$294.34	
				E 02	005 770 701 495 000	26890 - DAIRY PURE 1% MK	\$136.40		
				E 02	005 770 701 495 000	65492 - TROMOO CHOC SK MK	\$275.20		
PO#:		Voucher #:	73838	Invoice	Invoice No: 00000004999785	1/29/2024	Paid Amt:	\$411.60	
							Check Amount:	\$1,171.98	
0390	BOR	9476470	08330		MADISON NATIONAL LIFE		Check		
				B 01	215 051	Madison Nat'l.-Life/LTD	\$923.43		
				B 01	215 051	Madison Nat'l.-Life/LTD	\$3,327.49		
PO#:		Voucher #:	73705	Invoice	Invoice No: S2024130	1/29/2024	Paid Amt:	\$4,250.92	
							Check Amount:	\$4,250.92	
0390	BOR	9476471	5418		MEIKLE, MARIA		Check		
				E 02	005 770 707 305 000	Emergency Readiness Certification	\$25.00		
				E 02	005 770 707 305 000	Employee Health & Hygiene Certification	\$25.00		

Lake of the Woods Public Schools #390

Detail Payment Register By Check

2/21/2024

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Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type	
0390	BOR	9476471	5418		MEIKLE, MARIA		Check	
				E 02	005 770 707 305 000	Cleaning/Sanatizing - Advance Certification	\$25.00	
				E 02	005 770 707 305 000	Food Allergy Training Certification	\$25.00	
PO#:		Voucher #:	73840	Invoice	Invoice No: 01/29/24	1/29/2024	Paid Amt:	\$100.00
							Check Amount:	\$100.00
0390	BOR	9476472	4554		NAPA AUTO PARTS - BAUDETTE		Check	
				E 01	005 760 720 401 000	MIS Jack	\$99.95	
PO#:		Voucher #:	73841	Invoice	Invoice No: 214544	1/29/2024	Paid Amt:	\$99.95
							Check Amount:	\$99.95
0390	BOR	9476473	09476		NELSON INTERNATIONAL		Check	
				E 01	005 760 720 401 000	105N/5010870R92 - PUMP KIT, LOW PRESS	\$235.13	
				E 01	005 760 720 401 000	105N/5010870R92-CORE - PUMP KIT - LOW	\$93.75	
				E 01	005 760 720 401 000	105N/5010870R92-CORE - PUMP KIT - LOW	(\$93.75)	
PO#:		Voucher #:	73842	Invoice	Invoice No: X105071238:01	1/29/2024	Paid Amt:	\$235.13
				E 01	005 760 720 401 000	105D/FLT4707OP20K - SHOE KIT, FLEETRIT	\$100.86	
				E 01	005 760 720 401 000	105D/FLT4707OP20K-CORE - PUMP KIT - LC	\$90.00	
PO#:		Voucher #:	73843	Invoice	Invoice No: X105071548:01	1/29/2024	Paid Amt:	\$190.86
				E 01	005 760 720 401 000	105N/5010870R92 - PUMP KIT, LOW PRESS	\$235.13	
				E 01	005 760 720 401 000	105N/5010870R92-CORE - PUMP KIT - LOW	\$93.75	
PO#:		Voucher #:	73844	Invoice	Invoice No: X105071521:01	1/29/2024	Paid Amt:	\$328.88
							Check Amount:	\$754.87
0390	BOR	9476474	3303		SFM MUTUAL INSURANCE COMPANY		Check	
				E 01	005 105 000 270 000	03/01/24 Installment - Work Comp MN	\$1,626.00	
				E 01	005 105 000 270 000	03/01/2024 MN Special Comp Fund Assessmer	\$106.00	
				E 01	005 105 000 270 000	03/01/2024 Installment Charge MN	\$5.00	
PO#:		Voucher #:	73845	Invoice	Invoice No: 3215179	1/29/2024	Paid Amt:	\$1,737.00
							Check Amount:	\$1,737.00
0390	BOR	9476475	04679		Walleye Capital Sanitation		Check	
				E 01	005 810 000 330 000	Monthly Commercial Refuse	\$242.00	
				E 01	005 810 000 330 000	Fuel Surcharge	\$56.59	
				E 01	005 810 000 330 000	Recycleables	\$135.30	
				E 01	005 810 000 330 000	Commercial SWMT	\$50.76	
PO#:		Voucher #:	73846	Invoice	Invoice No: 22813	1/29/2024	Paid Amt:	\$484.65
							Check Amount:	\$484.65
0390	BOR	9476476	3196		Horizon Commercial Pool Supply		Check	
				E 04	005 590 321 530 811	AXI-9500080 - ACCU-TAB BOOSTER PUMP 1	\$486.49	

Lake of the Woods Public Schools #390
UFARS Exp/Rev Summary
Period Ending January 31, 2024

Sequence: L, Fd

	District	B24					% YTD	Remaining
	Account Description	Annual Budget	Period 202407	Year To Date	% YTD	Encumbrances	+ Enc	Balance
01	General	7,201,785.00	574,566.78	3,723,469.66	52%	50,486.78	52%	3,427,828.56
02	Food Service	308,393.00	32,750.45	210,314.18	68%	0.00	68%	98,078.82
04	Community Service	422,715.00	28,311.65	215,981.14	51%	178.48	51%	206,555.38
07	Debt Redemption	1,132,882.00	882,700.00	1,045,400.00	92%	0.00	92%	87,482.00
E	Expenditure	9,065,775.00	1,518,328.88	5,195,164.98	57%	50,665.26	58%	3,819,944.76
01	General	(7,270,241.00)	(699,085.64)	(3,380,802.17)	47%	0.00	47%	(3,889,438.83)
02	Food Service	(308,393.00)	(29,122.66)	(165,245.94)	54%	0.00	54%	(143,147.06)
04	Community Service	(383,398.00)	(7,427.97)	(59,491.53)	16%	0.00	16%	(323,906.47)
07	Debt Redemption	(1,121,884.00)	0.00	(186,602.27)	17%	0.00	17%	(935,281.73)
R	Revenue	(9,083,916.00)	(735,636.27)	(3,792,141.91)	42%	0.00	42%	(5,291,774.09)
	Report Totals:	(18,141.00)	782,692.61	1,403,023.07	(7734%)	50,665.26	(8013%)	(1,471,829.33)

Lake of the Woods School District
Cash Report as of January 31, 2024

Border Bank Simple Business Checking Account			
Beginning Checking Account Balance			\$299,583.34
Receipts		\$3,805.48	
Wire Trans (in)		\$1,464,267.22	
Total Receipts		\$1,468,072.70	
Disbursements	\$	1,496,778.76	
Ending Checking Account Balance			\$270,877.28
Border Bank Premier Business Investment Savings Account			
Beginning Checking Account Balance			\$200,613.53
Receipts		\$149,883.80	
Interest Earned		\$133.63	
Wire Trans (out)		\$12,267.22	
Wire Trans (in)		\$0.00	
Disbursements		\$200,020.00	
Ending Savings Account Balance			\$138,343.74
MSDLAF Liquid Asset Fund			
Beginning Balance			\$119,435.61
Receipts	\$	338,942.24	
Interest Earned	\$	478.08	
Transfer (in)	\$	-	
Transfer (out)	\$	448,000.00	
Ending Balance			\$10,855.93
Average Monthly Balance was \$107,794.82 at 5.28%			
MSDLAF MAX Fund			
Beginning Balance			\$654,339.75
Receipts	\$	256,604.39	
Interest Earned	\$	281.33	
Transfer (in)			
Transfer (out)	\$	654,000.00	
Ending Balance			\$257,225.47
Average Monthly Balance was \$61,807.17 at 5.37%			
MN Trust			
Beginning Balance			\$197,669.70
Receipts	\$	-	
Interest Earned	\$	560.74	
Transfer Out	\$	150,000.00	
Ending Balance			\$48,230.44
Average Monthly Interest Rate 5.267%			
TOTAL CASH AND INVESTMENTS			\$725,532.86



MNTrust Monthly Statement

Lake of the Woods ISD 390

Please Note:
THE FUND WILL BE CLOSED FEBRUARY 19TH IN OBSERVANCE OF THE
PRESIDENTS' DAY HOLIDAY

Activity Summary (30967-101) Operating

1/1/2024 - 1/31/2024

Investment Pool Summary		IS
Beginning Balance		\$197,669.70
Dividends		\$560.74
Purchases		\$0.00
Redemptions		(\$150,000.00)
Ending Balance		\$48,230.44
Average Monthly Rate		5.267%
Share Price		\$1.000
Total		\$48,230.44
Total Fixed Income		\$0.00
Account Total		\$48,230.44

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 1/1/2024 - 1/31/2024

Transaction	Trade Date	Settle Date	Description	Redemption	Purchase	Share Price	Shares this Transaction
10815562	01/17/2024	01/17/2024	Online Wire Redemption, TO Checking Border	(\$150,000.00)	\$0.00	\$1.000	(150,000.000)
10836744	01/31/2024	01/31/2024	Dividend Reinvest	\$0.00	\$560.74	\$1.000	560.740
				(\$150,000.00)	\$560.74		(149,439.260)

Beginning Balance: \$197,669.70 | Ending Balance: \$48,230.44



Current Portfolio

1/31/2024

Type	Code	Holding Id	Trade Date	Settle Date	Maturity Date	Description	Cost	Rate	NAV	Face/Par	Market Value
IS				01/31/2024		IS Account Balance	\$48,230.44	5.267%	\$1.000	\$48,230.44	\$48,230.44
							\$48,230.44			\$48,230.44	\$48,230.44

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%	\$48,230.44	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
January 31, 2024

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

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Individual Accounts

Accounts included in Statement

160233569567 REGULAR ACCOUNT

Important Messages

MSDLAF will be closed on 02/19/2024 for Presidents 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 January 31, 2024

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 January 31, 2024

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

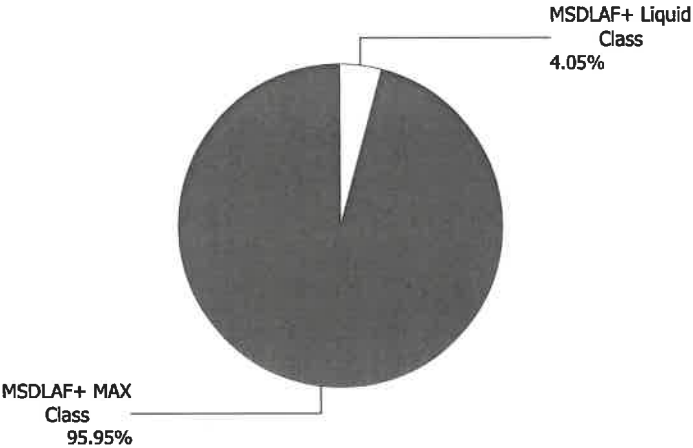
MSDLAF+ Liquid Class	
Opening Market Value	119,435.61
Purchases	339,420.32
Redemptions	(448,000.00)
Unsettled Trades	0.00
Change in Value	0.00

Closing Market Value	\$10,855.93
Cash Dividends and Income	478.08

MSDLAF+ MAX Class	
Opening Market Value	654,339.75
Purchases	256,885.72
Redemptions	(654,000.00)
Unsettled Trades	0.00
Change in Value	0.00

Closing Market Value	\$257,225.47
Cash Dividends and Income	281.33

Asset Summary		
	January 31, 2024	December 31, 2023
MSDLAF+ Liquid Class	10,855.93	119,435.61
MSDLAF+ MAX Class	257,225.47	654,339.75
Total	\$268,081.40	\$773,775.36
Asset Allocation		





Account Statement

For the Month Ending **January 31, 2024**

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					119,435.61
01/11/24	01/11/24	MN-MMB Agency Support	1.00	4,042.35	123,477.96
01/12/24	01/12/24	MN-MMB Agency Support	1.00	325,627.10	449,105.06
01/16/24	01/16/24	Redemption - Wire Redemption	1.00	(430,000.00)	19,105.06
01/18/24	01/18/24	MN-MMB Agency Support	1.00	45.20	19,150.26
01/24/24	01/24/24	Redemption - Wire Redemption	1.00	(18,000.00)	1,150.26
01/25/24	01/25/24	MN-MMB Agency Support	1.00	9,227.59	10,377.85
01/31/24	02/01/24	Accrual Income Div Reinvestment - Distributions	1.00	478.08	10,855.93

Closing Balance **10,855.93**

	Month of January	Fiscal YTD July-January	
Opening Balance	119,435.61	205,115.82	Closing Balance 10,855.93
Purchases	339,420.32	683,740.11	Average Monthly Balance 107,794.82
Redemptions (Excl. Checks)	(448,000.00)	(878,000.00)	Monthly Distribution Yield 5.28%
Check Disbursements	0.00	0.00	
Closing Balance	10,855.93	10,855.93	
Cash Dividends and Income	478.08	3,869.06	

MSDLAF+ MAX Class	
Opening Balance	654,339.75



Account Statement

For the Month Ending **January 31, 2024**

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					
01/03/24	01/03/24	Redemption - Wire Redemption	1.00	(650,000.00)	4,339.75
01/24/24	01/24/24	Redemption - Wire Redemption	1.00	(4,000.00)	339.75
01/30/24	01/30/24	MN-MMB Agency Support	1.00	256,604.39	256,944.14
01/31/24	02/01/24	Accrual Income Div Reinvestment - Distributions	1.00	281.33	257,225.47

Closing Balance

257,225.47

	Month of January	Fiscal YTD July-January		
Opening Balance	654,339.75	542,424.51	Closing Balance	257,225.47
Purchases	256,885.72	2,268,800.96	Average Monthly Balance	61,807.17
Redemptions (Excl. Checks)	(654,000.00)	(2,554,000.00)	Monthly Distribution Yield	5.37%
Check Disbursements	0.00	0.00		
Closing Balance	257,225.47	257,225.47		
Cash Dividends and Income	281.33	18,795.08		

Lake of the Woods Public Schools #390

Payment Reg by Bank and Check

Bank	Batch	Pmt No	Check No	Pay Type	Grp Code	Rcd	Vendor	Tax Class	Pay/Void			Amount	
									Print	Recon	Void		
BOR		49179		Wire	1	09541	PERA		No	No	No	01/15/2024	7,630.16
BOR		49180		Wire	1	3198	Educators Benefit Consultants,		No	No	No	01/15/2024	8,314.29
BOR		49181		Wire	1	3475	Teacher Retirement Association		No	No	No	01/15/2024	18,291.22
BOR		49182		Wire	1	3503	USA TAX		No	No	No	01/15/2024	35,391.45
BOR		49183		Wire	1	3504	MINNESOTA TAX		No	No	No	01/15/2024	5,772.59
BOR		49184		Wire	1	3820	SCHOOL MANAGEMENT SERVICES, LL		No	No	No	01/15/2024	50,526.00
BOR		49185		Wire	2	5259	Wex HSA		No	No	No	01/15/2024	2,274.45
BOR		49206		CC	1	00433	Howard's Oil Co.		No	No	No	01/30/2024	28.38
BOR		49207		CC	1	03364	HOLIDAY		No	No	No	01/30/2024	61.98
BOR		49208		CC	1	08027	MASBO		No	No	No	01/30/2024	110.00
BOR		49209		CC	1	08485	Math Masters of Minnesota		No	No	No	01/30/2024	252.94
BOR		49210		CC	1	09507	Oriental Trading Co., Inc.		No	No	No	01/30/2024	187.87
BOR		49211		CC	1	2534	Plank Road Publishing		No	No	No	01/30/2024	39.95
BOR		49212		CC	1	2899	AMAZON CAPITAL SERVICES		No	No	No	01/30/2024	50.00
BOR		49213		CC	1	4151	McDonalds Restaurant		No	No	No	01/30/2024	14.41
BOR		49214		CC	1	4713	EBay		No	No	No	01/30/2024	83.69
BOR		49215		CC	1	5269	AG Parts Worldwide, INC.		No	No	No	01/30/2024	209.50
BOR		49216		CC	1	5436	SILVER DRAGON		No	No	No	01/30/2024	18.68
BOR		49217		CC	1	5437	BLACKDUCK LEEVERS FOODS		No	No	No	01/30/2024	11.97
BOR		49218		CC	1	5438	SAFEWAY		No	No	No	01/30/2024	4.67
BOR		49219		CC	1	5439	SNAPON.COM		No	No	No	01/30/2024	648.00
BOR		49220		CC	1	5440	CORBO, NICOLE		No	No	No	01/30/2024	65.00
BOR		49221		CC	1	5441	SPARX HOCKEY		No	No	No	01/30/2024	462.69
BOR		49222		CC	1	5442	PURE HOCKEY		No	No	No	01/30/2024	485.16
BOR		49223		CC	1	5443	MCQUOID'S INN		No	No	No	01/30/2024	1,387.04
BOR		49224		CC	1	00433	Howard's Oil Co.		No	No	No	01/30/2024	26.66
BOR		49225		CC	1	03364	HOLIDAY		No	No	No	01/30/2024	64.21
BOR		49226		CC	1	1099	SUBWAY		No	No	No	01/30/2024	69.47
BOR		49227		CC	1	4151	McDonalds Restaurant		No	No	No	01/30/2024	24.98
BOR		49228		CC	1	5445	TACO JOHN'S		No	No	No	01/30/2024	20.26
BOR		49229		CC	1	5446	BIFF'S KITCHEN		No	No	No	01/30/2024	16.39
BOR		49230		CC	1	5447	Co-Op Oil Association - Middle River		No	No	No	01/30/2024	17.55
BOR		49231		CC	1	5448	J & S FOODS		No	No	No	01/30/2024	16.43
BOR		49232		CC	1	5449	IRON HORSE BAR & GRILL		No	No	No	01/30/2024	13.96
BOR		49233		CC	1	5450	SUPERPUMPER #12		No	No	No	01/30/2024	52.73
BOR		49234		CC	1	5451	HONG'S CHINESE RESTAURANT		No	No	No	01/30/2024	15.00
BOR		49235		CC	1	5452	KARLSTAD KORNER		No	No	No	01/30/2024	12.36
BOR		49236		CC	1	5453	HARDEES		No	No	No	01/30/2024	12.89
BOR		49237		CC	1	5454	BURGER KING		No	No	No	01/30/2024	10.71

Lake of the Woods Public Schools #390

Payment Reg by Bank and Check

Bank	Batch	Pmt No	Check No	Pay Type	Grp	Code	Rcd	Vendor	Tax Class	Pay/Void			Amount	
										Print	Recon	Void		Date
BOR		49238		CC	1	5455		DAIRY QUEEN		No	No	No	01/30/2024	31.73
BOR		49239		CC	1	09648		Comfort Inn & Suites		No	No	No	01/30/2024	394.05
BOR		49240		CC	1	5175		Canva.com		No	No	No	01/30/2024	119.99
BOR		49241		CC	1	5456		HUDY'S CAFE & LIL BAR		No	No	No	01/30/2024	13.48
BOR		49242		CC	1	1414		AmericInn		No	No	No	01/30/2024	1,643.73
BOR		49247		CC	1	2534		Plank Road Publishing		No	No	No	01/31/2024	52.95
BOR		49248		CC	1	2899		AMAZON CAPITAL SERVICES		No	No	No	01/31/2024	50.00
BOR		49249		CC	1	4847		Josten's		No	No	No	01/31/2024	48.00
BOR		49250		CC	1	5458		CASEY'S GENERAL STORE		No	No	No	01/31/2024	94.60
BOR		49251		CC	1	5459		MARATHON		No	No	No	01/31/2024	36.55
BOR		49252		CC	1	5460		SPEECHTHERAPYPD.COM		No	No	No	01/31/2024	89.00
BOR		49253		Wire	1	3475		Teacher Retirement Association		No	No	No	01/31/2024	136.13
BOR		49254		Wire	1	3503		USA TAX		No	No	No	01/31/2024	126.22
BOR		49255		Wire	1	3504		MINNESOTA TAX		No	No	No	01/31/2024	9.51
BOR		49256		Wire	1	5304		MN - Department of Revenue-Sales Tax		No	No	No	01/31/2024	18.00
BOR		49257		Wire	1	09541		PERA		No	No	No	01/31/2024	9,303.67
BOR		49258		Wire	1	3198		Educators Benefit Consultants,		No	No	No	01/31/2024	8,314.29
BOR		49259		Wire	1	3475		Teacher Retirement Association		No	No	No	01/31/2024	19,793.97
BOR		49260		Wire	1	3503		USA TAX		No	No	No	01/31/2024	38,644.84
BOR		49261		Wire	1	3504		MINNESOTA TAX		No	No	No	01/31/2024	5,994.95
BOR		49262		Wire	1	5276		WEX FSA/DEP Reimb. or Fees		No	No	No	01/31/2024	71.50
BOR		49263		Wire	2	5259		Wex HSA		No	No	No	01/31/2024	2,274.45
BOR		49344		Wire	1	09533		BORDER BANK - BAUDETTE		No	No	No	01/31/2024	28.00
BOR		49376		Wire	1	00754		Pitney Bowes Inc Lease Payment		No	No	No	01/31/2024	361.56
BOR		49377		Wire	1	09533		BORDER BANK - BAUDETTE		No	No	No	01/31/2024	60.00
BOR		49378		Wire	1	1150		Pitney Bowes Postage		No	No	No	01/31/2024	500.00
BOR		49379		Wire	1	1769		AFLAC		No	No	No	01/31/2024	298.82
BOR		49380		Wire	1	4325		rSchool Today		No	No	No	01/31/2024	209.00
BOR		49381		Wire	1	4676		Payline Data		No	No	No	01/31/2024	20.70
BOR		49382		Wire	1	4928		School Pay Fee-I3 Verticles LLC		No	No	No	01/31/2024	68.12
BOR		49383		Wire	1	5090		Delta Dental of Minnesota		No	No	No	01/31/2024	2,746.47
BOR		49384		Wire	1	5116		VSP Insurance CO		No	No	No	01/31/2024	308.92
BOR		49385		Wire	1	5222		Medica-North Risk		No	No	No	01/31/2024	53,583.12
BOR		49386		Wire	1	5276		WEX FSA/DEP Reimb. or Fees		No	No	No	01/31/2024	930.79
BOR		48886	9476216	Check	1	08899		Grainger, Inc.		Yes	No	Yes	01/17/2024	(3,171.56)
BOR		49050	9476363	Check	1	00789		Region 1 ESV		Yes	No	Yes	01/08/2024	(6,634.40)
BOR		49078	9476364	Check	1	5322		MORAN, ROBERT		Yes	No	No	01/02/2024	145.00
BOR		49073	9476365	Check	1	08770		Northwest Service Coop		Yes	No	No	01/02/2024	641.50
BOR		49079	9476366	Check	1	5423		PERFORMANCE FOOD SERVICE		Yes	No	No	01/02/2024	1,474.31

Lake of the Woods Public Schools #390

Payment Reg by Bank and Check

Bank	Batch	Pmt No	Check No	Pay Type	Grp Code	Rcd	Vendor	Tax Class	Pay/Void			Amount	
									Print	Recon	Void		Date
BOR		49074	9476367	Check	1	1843	Schindler Elevator Corporation		Yes	No	No	01/02/2024	987.36
BOR		49075	9476368	Check	1	2697	SCHULTZ, BRIAN		Yes	No	No	01/02/2024	281.24
BOR		49076	9476369	Check	1	3460	SEATON, SCOTT		Yes	No	No	01/02/2024	145.00
BOR		49072	9476370	Check	1	00133	Sjoberg's Cable TV		Yes	No	No	01/02/2024	106.39
BOR		49077	9476371	Check	1	4096	WIKSTROM TELECOM - INTERNET		Yes	No	No	01/02/2024	571.84
BOR		49083	9476372	Check	1	4898	Bemidji Welders Supply		Yes	No	No	01/03/2024	576.18
BOR		49081	9476373	Check	1	2907	Bond Trust Services, Corp.		Yes	No	No	01/03/2024	130,250.00
BOR		49082	9476374	Check	1	2907	Bond Trust Services, Corp.		Yes	No	No	01/03/2024	752,450.00
BOR		49080	9476375	Check	1	08330	MADISON NATIONAL LIFE		Yes	No	No	01/03/2024	6,125.99
BOR		49086	9476376	Check	1	5432	GEORGE, TREVOR		Yes	No	No	01/04/2024	329.84
BOR		49085	9476377	Check	1	5431	HAACK, ANSON		Yes	No	No	01/04/2024	75.00
BOR		49084	9476378	Check	1	4818	HAGL, TYLER		Yes	No	No	01/04/2024	115.00
BOR		49087	9476379	Check	1	00154	Baudette Municipal Light/Water		Yes	No	No	01/08/2024	3,248.84
BOR		49096	9476380	Check	1	5413	BerganKDV	C Corporation	Yes	No	No	01/08/2024	8,000.00
BOR		49092	9476381	Check	1	3378	BLB CONSULTING, LLC		Yes	No	No	01/08/2024	780.00
BOR		49091	9476382	Check	1	2907	Bond Trust Services, Corp.		Yes	No	No	01/08/2024	575.00
BOR		49095	9476383	Check	1	5291	CCN Services		Yes	No	No	01/08/2024	4,595.00
BOR		49093	9476384	Check	1	4876	EcoWater Systems		Yes	No	No	01/08/2024	1,307.50
BOR		49094	9476385	Check	1	5278	Educators Benefit Consultants		Yes	No	No	01/08/2024	138.40
BOR		49089	9476386	Check	1	08676	FULLER, DALE		Yes	No	No	01/08/2024	450.00
BOR		49090	9476387	Check	1	09438	NW LINKS		Yes	No	No	01/08/2024	2,565.00
BOR		49088	9476388	Check	1	00789	Region 1 ESV		Yes	No	No	01/08/2024	4,069.40
BOR		49104	9476389	Check	1	3888	Dacotah Paper Co. - Network Services		Yes	No	No	01/09/2024	129.15
BOR		49097	9476390	Check	1	00414	Hillyard/Hutchinson		Yes	No	No	01/09/2024	35.35
BOR		49098	9476391	Check	1	00419	Hoglund Bus Company - North Central Inter		Yes	No	No	01/09/2024	377.83
BOR		49102	9476392	Check	1	3035	Hometown Hardware		Yes	No	No	01/09/2024	1,124.78
BOR		49109	9476393	Check	1	5306	Lake of the Woods Diesel		Yes	No	No	01/09/2024	190.00
BOR		49101	9476394	Check	1	2315	Lake of the Woods Foods		Yes	No	No	01/09/2024	232.91
BOR		49100	9476395	Check	1	04047	MINNESOTA ENERGY RESOURCES		Yes	No	No	01/09/2024	679.55
BOR		49107	9476396	Check	1	4554	NAPAAUTO PARTS - BAUDETTE		Yes	No	No	01/09/2024	1,034.05
BOR		49099	9476397	Check	1	00709	North Star Electric Coop, Inc.		Yes	No	No	01/09/2024	9,040.96
BOR		49103	9476398	Check	1	3727	Pat LeClaire Electric		Yes	No	No	01/09/2024	275.00
BOR		49110	9476399	Check	1	5417	REGION 8A SECRETARY		Yes	No	No	01/09/2024	200.00
BOR		49106	9476400	Check	1	4495	Roseau Basketball Boosters		Yes	No	No	01/09/2024	150.00
BOR		49105	9476401	Check	1	4311	RTS		Yes	No	No	01/09/2024	13.80
BOR		49108	9476402	Check	1	4962	WILDEWOOD LEARNING		Yes	No	No	01/09/2024	3,000.00
BOR		49113	9476403	Check	1	4072	ANDY'S GARAGE		Yes	No	No	01/11/2024	90.96
BOR		49111	9476404	Check	1	04047	MINNESOTA ENERGY RESOURCES		Yes	No	No	01/11/2024	7,414.10
BOR		49114	9476405	Check	1	5322	MORAN, ROBERT		Yes	No	No	01/11/2024	326.24

Lake of the Woods Public Schools #390

Payment Reg by Bank and Check

Bank	Batch	Pmt No	Check No	Pay Type	Grp Code	Rcd	Vendor	Tax Class	Pay/Void				Amount
									Print	Recon	Void	Date	
BOR		49112	9476406	Check	1	2697	SCHULTZ, BRIAN		Yes	No	No	01/11/2024	190.00
BOR		49116	9476407	Check	1	2012	BLOCK, KEITH		Yes	No	No	01/12/2024	75.00
BOR		49117	9476408	Check	1	3388	BLOCK, KYLE		Yes	No	No	01/12/2024	75.00
BOR		49120	9476409	Check	1	4812	DOUGHERTY, JOSEPH		Yes	No	No	01/12/2024	176.57
BOR		49124	9476410	Check	1	5432	GEORGE, TREVOR		Yes	No	No	01/12/2024	115.00
BOR		49122	9476411	Check	1	5289	HANSON, CODY		Yes	No	No	01/12/2024	329.84
BOR		49123	9476412	Check	1	5312	JOURDAIN, DANIEL		Yes	No	No	01/12/2024	155.00
BOR		49121	9476413	Check	1	5144	LANDMAN, TANNER		Yes	No	No	01/12/2024	115.00
BOR		49119	9476414	Check	1	4664	LAWRENCE, THOMAS		Yes	No	No	01/12/2024	155.00
BOR		49115	9476415	Check	1	08652	MINNESOTA BUREAU OF CRIMINAL AP		Yes	No	No	01/12/2024	15.00
BOR		49125	9476416	Check	1	5433	PIEPER, JERRY ALLEN		Yes	No	No	01/12/2024	150.00
BOR		49118	9476417	Check	1	4653	YODER, KYLE		Yes	No	No	01/12/2024	350.19
BOR		49126	9476418	Check	1	4649	Boen, Shannon	Ind/Sole Proprietor	Yes	No	No	01/15/2024	294.10
BOR		49127	9476419	Check	1	5139	HRUBY, NATHAN		Yes	No	No	01/15/2024	150.00
BOR		49128	9476420	Check	1	5147	WAGNER, SHAWN		Yes	No	No	01/15/2024	150.00
BOR		49136	9476421	Check	1	4138	AFSCME Council 65		Yes	No	No	01/16/2024	234.34
BOR		49139	9476422	Check	1	5308	AT&T MOBILITY		Yes	No	No	01/16/2024	366.43
BOR		49129	9476423	Check	1	00130	Auto Value Baudette		Yes	No	No	01/16/2024	41.98
BOR		49132	9476424	Check	1	04959	BSN Sports		Yes	No	No	01/16/2024	5,660.00
BOR		49133	9476425	Check	1	08026	Coca Cola Bottling Co.		Yes	No	No	01/16/2024	386.10
BOR		49134	9476426	Check	1	1771	EARTHGRAINS BAKING CO'S INC		Yes	No	No	01/16/2024	301.52
BOR		49137	9476427	Check	1	4660	GODIN, MATHIEU		Yes	No	No	01/16/2024	75.00
BOR		49130	9476428	Check	1	00619	Lake of the Woods Education Assoc.		Yes	No	No	01/16/2024	1,673.67
BOR		49135	9476429	Check	1	2013	LUND, TOM		Yes	No	No	01/16/2024	176.57
BOR		49138	9476430	Check	1	5023	MASSP		Yes	No	No	01/16/2024	405.00
BOR		49141	9476431	Check	1	5434	MINNESOTA MOBILE RADIO COMPANY		Yes	No	No	01/16/2024	750.00
BOR		49131	9476432	Check	1	03261	MSEA		Yes	No	No	01/16/2024	405.47
BOR		49140	9476433	Check	1	5433	PIEPER, JERRY ALLEN		Yes	No	No	01/16/2024	115.00
BOR		49143	9476434	Check	1	08899	Grainger, Inc.		Yes	No	No	01/17/2024	2,153.65
BOR		49142	9476435	Check	1	01005	HAWKINS, INC.		Yes	No	No	01/17/2024	1,333.27
BOR		49148	9476436	Check	1	5031	KEMPS LLC		Yes	No	No	01/17/2024	1,356.84
BOR		49145	9476437	Check	1	4530	Marco Technologies LLC		Yes	No	No	01/17/2024	3,522.48
BOR		49146	9476438	Check	1	4554	NAPAAUTO PARTS - BAUDETTE		Yes	No	No	01/17/2024	101.96
BOR		49147	9476439	Check	1	4954	North Country Food Bank, Inc.		Yes	No	No	01/17/2024	286.96
BOR		49144	9476440	Check	1	3955	Northern Light Region		Yes	No	No	01/17/2024	808.40
BOR		49150	9476441	Check	1	5423	PERFORMANCE FOOD SERVICE		Yes	No	No	01/17/2024	952.56
BOR		49149	9476442	Check	1	3271	Peterson Sheet Metal		Yes	No	No	01/17/2024	1,610.00
BOR		49170	9476443	Check	1	5397	Braun Intertec Corporation		Yes	No	No	01/18/2024	193.00
BOR		49163	9476444	Check	1	08899	Grainger, Inc.		Yes	No	No	01/18/2024	3,171.56

Lake of the Woods Public Schools #390

Payment Reg by Bank and Check

Bank	Batch	Pmt No	Check No	Pay Type	Grp	Code	Rcd	Vendor	Tax Class	Pay/Void			Amount	
										Print	Recon	Void		Date
BOR		49165	9476445	Check	1	2266		HODGSON, JON		Yes	No	No	01/18/2024	145.00
BOR		49168	9476446	Check	1	4892		KEHOE, RICK		Yes	No	No	01/18/2024	278.62
BOR		49164	9476447	Check	1	08951		SCAN AIR FILTER, INC.		Yes	No	No	01/18/2024	202.99
BOR		49169	9476448	Check	1	5012		Scholastic		Yes	No	No	01/18/2024	118.60
BOR		49166	9476449	Check	1	2697		SCHULTZ, BRIAN		Yes	No	Yes	01/18/2024	145.00
BOR		49166	9476449	Check	1	2697		SCHULTZ, BRIAN		Yes	No	Yes	01/24/2024	(145.00)
BOR		49167	9476450	Check	1	2962		Storbeck, Wendy		Yes	No	No	01/18/2024	93.44
BOR		49172	9476451	Check	1	2012		BLOCK, KEITH		Yes	No	No	01/19/2024	75.00
BOR		49173	9476452	Check	1	5144		LANDMAN, TANNER		Yes	No	No	01/19/2024	115.00
BOR		49171	9476453	Check	1	00364		US Foods		Yes	No	No	01/19/2024	9,321.88
BOR		49174	9476454	Check	1	5422		WEILAND, ANDREW		Yes	No	No	01/19/2024	176.57
BOR		49177	9476455	Check	1	5435		FULLERTON, JIM	Ind/Sole Proprietor	Yes	No	No	01/23/2024	220.00
BOR		49175	9476456	Check	1	3997		PELTIER, GREG	Ind/Sole Proprietor	Yes	No	No	01/23/2024	416.50
BOR		49176	9476457	Check	1	4150		RUNYAN, JAMES	Ind/Sole Proprietor	Yes	No	No	01/23/2024	220.00
BOR		49178	9476458	Check	1	2813		GREENDAHL, PAT	Ind/Sole Proprietor	Yes	No	No	01/24/2024	145.00
BOR		49199	9476459	Check	1	5008		Absolute Fire Protection and Hoods, Inc.		Yes	No	No	01/29/2024	900.00
BOR		49186	9476460	Check	1	00130		Auto Value Baudette		Yes	No	No	01/29/2024	166.00
BOR		49194	9476461	Check	1	3850		Batko, John		Yes	No	No	01/29/2024	33.25
BOR		49195	9476462	Check	1	3888		Dacotah Paper Co. - Network Services		Yes	No	No	01/29/2024	62.56
BOR		49201	9476463	Check	1	5348		Didrikson Meats LLC		Yes	No	No	01/29/2024	2,502.00
BOR		49197	9476464	Check	1	4837		Docu Shred Inc.		Yes	No	No	01/29/2024	65.95
BOR		49192	9476465	Check	1	1771		EARTHGRAINS BAKING CO'S INC		Yes	No	No	01/29/2024	210.30
BOR		49190	9476466	Check	1	08899		Grainger, Inc.		Yes	No	No	01/29/2024	71.46
BOR		49187	9476467	Check	1	00419		Hoglund Bus Company - North Central Inter		Yes	No	No	01/29/2024	105.84
BOR		49198	9476468	Check	1	4847		Josten's		Yes	No	No	01/29/2024	12.50
BOR		49200	9476469	Check	1	5031		KEMPS LLC		Yes	No	No	01/29/2024	1,171.98
BOR		49189	9476470	Check	1	08330		MADISON NATIONAL LIFE		Yes	No	No	01/29/2024	4,250.92
BOR		49202	9476471	Check	1	5418		MEIKLE, MARIA		Yes	No	No	01/29/2024	100.00
BOR		49196	9476472	Check	1	4554		NAPAAUTO PARTS - BAUDETTE		Yes	No	No	01/29/2024	99.95
BOR		49191	9476473	Check	1	09476		NELSON INTERNATIONAL		Yes	No	No	01/29/2024	754.87
BOR		49193	9476474	Check	1	3303		SFM MUTUAL INSURANCE COMPANY		Yes	No	No	01/29/2024	1,737.00
BOR		49188	9476475	Check	1	04679		Walleye Capital Sanitation		Yes	No	No	01/29/2024	484.65
BOR		49203	9476476	Check	1	3196		Horizon Commercial Pool Supply		Yes	No	No	01/29/2024	517.73
BOR		49205	9476477	Check	1	5444		JEFFERSON, TERRANCE	Ind/Sole Proprietor	Yes	No	No	01/30/2024	220.00
BOR		49204	9476478	Check	1	2645		VAADELAND, HAAKUN	Ind/Sole Proprietor	Yes	No	No	01/30/2024	416.50
BOR		49245	9476479	Check	1	4138		AFSCME Council 65		Yes	No	No	01/31/2024	234.34
BOR		49246	9476480	Check	1	5457		JOHN DEERE CREDIT, INC.		Yes	No	No	01/31/2024	2,162.53
BOR		49243	9476481	Check	1	00619		Lake of the Woods Education Assoc.		Yes	No	No	01/31/2024	1,673.67

										Pay/Void				
Bank	Batch	Pmt No	Check No	Pay Type	Grp Code	Rcd	Vendor	Tax Class	Print	Recon	Void	Date	Amount	
BOR		49244	9476482	Check	1 03261		MSEA		Yes	No	No	01/31/2024	405.47	
										Bank Total:				\$1,272,050.84
										Report Total:				\$1,272,050.84

Lake of the Woods Public Schools #390
Reconciliation Worksheet Report
01/31/2024

Audit No	Statement Date	Co	Bank Code	Bank Name/Description
1213	01/31/2024	0390	BOR	Border States Bank General Checking

Worksheet has been Finalized

Statement Amount	725,532.86
Deposits in Transit	8,975.83
<u>Outstanding Payments</u>	
Checks	39,272.48
Wires	141,274.07
SHR - Payments	3,802.02
SHR - Third Party	0.00
Cash	0.00
ACH	0.00
Adjustment Amount	0.00
Amount Per Bank	550,160.12
GL Account Balance	550,160.12
Difference	0.00

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

Adjustments
00/00/0000

Student Activity Account Proposals for School Board Approval

The school board approves the Business Manager to move \$2,767.49 in expenses from the Student Activity Class of 2028 to fund 1 as a general expense. This expense was improperly coded to the class of 2028 in FY2022. After extensive research with Triple A, Advisors, student representatives, and current employees it was determined that the expense belonged to a former class that graduated.

Class of 2028

Advisor: _____ Sign _____ Date: _____

Superintendent: _____ Date: _____
Print Sign

Lake of the Woods Public Schools #390
Student Activity Guideline
Period Ending January 31, 2024

Sequence: Group-Sub, Crs

										B24			% YTD			Remaining
L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	Description	Annual Budget	Period 202407	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	210.75	1,564.10	16%	0.00	16%	8,435.90
724 Class of 2024										8,000.00	(776.25)	(10,992.75)	(137%)	0.00	(137%)	18,992.75
725 Class of 2025																
B	21	401	725				400	725	Class of 2025	0.00	0.00	(10,622.12)	0%	0.00	0%	10,622.12
E	21	005	298	301	401	725	401	725	Class of 2025	3,500.00	0.00	0.00	0%	0.00	0%	3,500.00
R	21	005	298	301	099	725	401	725	Class of 2025	(4,000.00)	0.00	(925.00)	23%	0.00	23%	(3,075.00)
725 Class of 2025										(500.00)	0.00	(11,547.12)	2309%	0.00	2309%	11,047.12
726 Class of 2026																
B	21	401	726				400	726	Class of 2026	0.00	0.00	(7,235.06)	0%	0.00	0%	7,235.06
R	21	005	298	301	099	726	401	726	Class of 2026	(4,000.00)	0.00	(3,873.00)	97%	0.00	97%	(127.00)
E	21	005	298	301	401	726	401	726	Class of 2026	1,200.00	0.00	2,422.00	202%	0.00	202%	(1,222.00)
726 Class of 2026										(2,800.00)	0.00	(8,686.06)	310%	0.00	310%	5,886.06
727 Class of 2027																
B	21	401	727				400	727	Class of 2027	0.00	0.00	(2,325.04)	0%	0.00	0%	2,325.04
E	21	005	298	301	401	727	401	727	Class of 2027	1,200.00	0.00	1,943.75	162%	0.00	162%	(743.75)
R	21	005	298	301	099	727	401	727	Class of 2027	(4,000.00)	0.00	(3,253.00)	81%	0.00	81%	(747.00)
727 Class of 2027										(2,800.00)	0.00	(3,634.29)	130%	0.00	130%	834.29
729 Class of 2028																
B	21	401	729				400	729	Class of 2028	0.00	0.00	2,767.49	0%	0.00	0%	(2,767.49)
E	21	005	298	301	401	729	401	729	Class of 2028 Expense	1,200.00	0.00	35.96	3%	0.00	3%	1,164.04
R	21	005	298	301	099	729	401	729	Class of 2028 Revenue	0.00	0.00	(405.25)	0%	0.00	0%	405.25
729 Class of 2028										1,200.00	0.00	2,398.20	200%	0.00	200%	(1,198.20)
730 Class of 2029																
B	21	401	730				400	730	Class of 2029	0.00	0.00	(3,465.10)	0%	0.00	0%	3,465.10
E	21	005	298	301	401	730	401	730	Class of 2029	4,000.00	0.00	0.00	0%	0.00	0%	4,000.00
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	(1,735.68)	0%	0.00	0%	1,735.68
E	21	005	298	301	401	731	401	731	High School PBIS	700.00	(426.88)	788.26	113%	96.95	126%	(185.21)
R	21	005	298	301	099	731	401	731	High School PBIS	(1,000.00)	(463.68)	(1,012.12)	101%	0.00	101%	12.12
731 HS PBIS										(300.00)	(890.56)	(1,959.54)	653%	96.95	621%	1,562.59
732 Backpack Program																
B	21	401	732				400	732	Backpack Program	0.00	0.00	(9,787.45)	0%	0.00	0%	9,787.45
R	21	005	298	301	099	732	401	732	Backpack Program	(5,000.00)	0.00	(2,139.33)	43%	0.00	43%	(2,860.67)

Lake of the Woods Public Schools #390
Student Activity Guideline
Period Ending January 31, 2024

Sequence: Group-Sub, Crs

										B24					% YTD	Remaining
L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	Description	Annual Budget	Period 202407	Year To Date	% YTD	Encumbrances	+ Enc	Balance
			732	Backpack Program												
E	21	005	298	301	401	732	401	732	Backpack Program	500.00	286.96	1,687.57	338%	0.00	338%	(1,187.57)
			732	Backpack Program						(4,500.00)	286.96	(10,239.21)	228%	0.00	228%	5,739.21
			733	Class of 2030												
B	21	401	733				400	733	Class of 2030	0.00	0.00	(4,087.32)	0%	0.00	0%	4,087.32
E	21	005	298	301	401	733	401	733	Class of 2030	7,200.00	0.00	0.00	0%	0.00	0%	7,200.00
			733	Class of 2030						7,200.00	0.00	(4,087.32)	(57%)	0.00	(57%)	11,287.32
Report Totals:										14,800.00	(0.00)	(0.00)	(0%)	96.95	1%	14,703.05

0390	E 21	005	298	301	401	716	Elementary PBIS	St Bal:	\$0.00	Activity:	\$485.10	Enc:	\$0.00	End Bal:	\$485.10
Type	Code	Period	Date	St	Vendor / Cust / Desc			Detail Description	PO#	Inv Ref	PmtDt/DepCtl	Pmt Tp	Check#	Amount	
VOU	73453	202407	12/08/23	1	2899 AMAZON CAPITAL SERVICES			B0BQ2MT13V ONKULL® Pop Fidg	9117	16LX-JGCC-FI	12/08/23	CH	9476271	7.59	
VOU	73453	202407	12/08/23	1	2899 AMAZON CAPITAL SERVICES			B0BD73QXCR 24Pack Stress Balls	9117	16LX-JGCC-FI	12/08/23	CH	9476271	24.99	
VOU	73453	202407	12/08/23	1	2899 AMAZON CAPITAL SERVICES			B0C7MPCBSD Squishy Stress Ball	9117	16LX-JGCC-FI	12/08/23	CH	9476271	32.88	
VOU	73453	202407	12/08/23	1	2899 AMAZON CAPITAL SERVICES			B09WQ4B8LD 20 PCS Stretchy Fir	9117	16LX-JGCC-FI	12/08/23	CH	9476271	9.99	
VOU	73453	202407	12/08/23	1	2899 AMAZON CAPITAL SERVICES			B0BVVFNQJ 20 PCS Multicolorex	9117	16LX-JGCC-FI	12/08/23	CH	9476271	18.99	
VOU	73453	202407	12/08/23	1	2899 AMAZON CAPITAL SERVICES			Amazon Shipping Charge	9117	16LX-JGCC-FI	12/08/23	CH	9476271	0.00	
VOU	73484	202407	12/12/23	1	2899 AMAZON CAPITAL SERVICES			B0B2NZFLTW - HINZER 130 PCS	9120	176F-1C67-PP	12/12/23	CH	9476290	26.79	
VOU	73484	202407	12/12/23	1	2899 AMAZON CAPITAL SERVICES			B0BVRPDX4M - 1120 PARTY FAV	9120	176F-1C67-PP	12/12/23	CH	9476290	29.99	
VOU	73484	202407	12/12/23	1	2899 AMAZON CAPITAL SERVICES			SHIPPING & HANDLING	9120	176F-1C67-PP	12/12/23	CH	9476290	14.84	
VOU	73484	202407	12/12/23	1	2899 AMAZON CAPITAL SERVICES			B0BW8C717F - YUJUN 24PCS S1	9120	176F-1C67-PP	12/12/23	CH	9476290	9.49	
VOU	73484	202407	12/12/23	1	2899 AMAZON CAPITAL SERVICES			B09Z6QTFVX - PILLIEAY 264 PIEI	9120	176F-1C67-PP	12/12/23	CH	9476290	20.99	
VOU	73485	202407	12/12/23	1	2899 AMAZON CAPITAL SERVICES			Amazon Shipping Charge	9122	1XPN-3HXX-3	12/12/23	CH	9476290	9.59	
VOU	73485	202407	12/12/23	1	2899 AMAZON CAPITAL SERVICES			Promotions & Discounts	9122	1XPN-3HXX-3	12/12/23	CH	9476290	(9.59)	
VOU	73485	202407	12/12/23	1	2899 AMAZON CAPITAL SERVICES			B0BX6178XS 50Pcs Mini Stress Be	9122	1XPN-3HXX-3	12/12/23	CH	9476290	22.99	
VOU	73485	202407	12/12/23	1	2899 AMAZON CAPITAL SERVICES			B09HH2MSF1 SoulLife 24 Pack Po	9122	1XPN-3HXX-3	12/12/23	CH	9476290	29.99	
VOU	73485	202407	12/12/23	1	2899 AMAZON CAPITAL SERVICES			B0B5HQ5BSF 100 PCS Sports Stic	9122	1XPN-3HXX-3	12/12/23	CH	9476290	6.99	
VOU	73485	202407	12/12/23	1	2899 AMAZON CAPITAL SERVICES			B08RRYF52V (100 Pcs) Fidget Toy	9122	1XPN-3HXX-3	12/12/23	CH	9476290	24.95	
VOU	73485	202407	12/12/23	1	2899 AMAZON CAPITAL SERVICES			B019QBPDS2 SHARPIE Color Bur	9122	1XPN-3HXX-3	12/12/23	CH	9476290	15.77	
VOU	73804	202407	01/23/24	1	09507 Oriental Trading Co., Inc.			Shipping & Handling		72843774	01/30/24	CC	0	(20.00)	
VOU	73804	202407	01/23/24	1	09507 Oriental Trading Co., Inc.			Sales Tax		72843774	01/30/24	CC	0	12.90	
VOU	73804	202407	01/23/24	1	09507 Oriental Trading Co., Inc.			5/774 - Bulk 100 Pc. Mega Bendabl		72843774	01/30/24	CC	0	44.98	
VOU	73804	202407	01/23/24	1	09507 Oriental Trading Co., Inc.			13702123 - Bulk 500 Pc. Treasure I		72843774	01/30/24	CC	0	149.99	
Total Voucher Activity:														\$485.10	

0390	E 21	005 298	301 401	732	Backpack Program		St Bal:	\$1,400.61	Activity:	\$286.96	Enc:	\$0.00	End Bal:	\$1,687.57
Type	Code	Period	Date	St	Vendor / Cust / Desc	Detail Description	PO#	Inv Ref	PmtDt/DepCtl	Pmt Tp	Check#	Amount		
VOU	73746	202407	01/16/24	1	4954 North Country Food Bank, Inc.	Delivery Fee		55963-1	01/17/24	CH	9476439	19.05		
VOU	73746	202407	01/16/24	1	4954 North Country Food Bank, Inc.	BP Yogurt (Shelf Stable) 48		55963-1	01/17/24	CH	9476439	27.91		
VOU	73746	202407	01/16/24	1	4954 North Country Food Bank, Inc.	BP Peach Slices 24-8 oz/cs		55963-1	01/17/24	CH	9476439	19.05		
VOU	73746	202407	01/16/24	1	4954 North Country Food Bank, Inc.	BP Entrees 12-7.5oz/cs		55963-1	01/17/24	CH	9476439	56.02		
VOU	73746	202407	01/16/24	1	4954 North Country Food Bank, Inc.	BP Blueberry Cereal Bars		55963-1	01/17/24	CH	9476439	15.68		
VOU	73746	202407	01/16/24	1	4954 North Country Food Bank, Inc.	BP Assorted Juice 40-6 oz/cs		55963-1	01/17/24	CH	9476439	15.95		
VOU	73746	202407	01/16/24	1	4954 North Country Food Bank, Inc.	BP Applesauce 72-4 oz/cs		55963-1	01/17/24	CH	9476439	43.08		
VOU	73746	202407	01/16/24	1	4954 North Country Food Bank, Inc.	BP 1% Milk 27-8oz/cs		55963-1	01/17/24	CH	9476439	62.20		
VOU	73746	202407	01/16/24	1	4954 North Country Food Bank, Inc.	Assorted BP Cereal 96		55963-1	01/17/24	CH	9476439	28.02		
Total Voucher Activity:												\$286.96		

Lake of the Woods Public Schools #390
Student Activity Transaction Report
202407 through 202407

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

21 Student Activity Fund

0390 R 21 005 298 301 099 712 High School Yearbook

Type	Code	Period	Date	St	Vendor / Cust / Desc
RCT	26429	202407	01/02/24	1	1057 Student Activity
RCT	26430	202407	01/02/24	1	1057 Student Activity

St Bal:	Activity:	Enc:	End Bal:
(\$1,030.00)	(\$2,205.00)	\$0.00	(\$3,235.00)

Detail Description	PO#	Inv Ref	PmtDt/DepCtl	Pmt Tp	Check#	Amount
High School Yearbook			6342	CH	053827	(950.00)
High School Yearbook			6342	CH	053826	(1,255.00)
Total Receipt Activity:						(\$2,205.00)

0390 R 21 005 298 301 099 713 Student Council

Type	Code	Period	Date	St	Vendor / Cust / Desc
RCT	26440	202407	01/18/24	1	1057 Student Activity

St Bal:	Activity:	Enc:	End Bal:
(\$501.25)	(\$120.00)	\$0.00	(\$621.25)

Detail Description	PO#	Inv Ref	PmtDt/DepCtl	Pmt Tp	Check#	Amount
Student Council			6345	CH	053856	(120.00)
Total Receipt Activity:						(\$120.00)

0390 R 21 005 298 301 099 715 Elementary Yearbook

Type	Code	Period	Date	St	Vendor / Cust / Desc
RCT	26395	202407	01/30/24	1	1057 Student Activity
RCT	26434	202407	01/12/24	1	1057 Student Activity

St Bal:	Activity:	Enc:	End Bal:
\$0.00	(\$316.00)	\$0.00	(\$316.00)

Detail Description	PO#	Inv Ref	PmtDt/DepCtl	Pmt Tp	Check#	Amount
Elementary Yearbook			6338	CH	053872	(16.00)
Elementary Yearbook			6343	CH	053842	(300.00)
Total Receipt Activity:						(\$316.00)

0390 R 21 005 298 301 099 724 Class of 2024

Type	Code	Period	Date	St	Vendor / Cust / Desc
RCT	26417	202407	01/16/24	1	1057 Student Activity
RCT	26439	202407	01/18/24	1	1057 Student Activity

St Bal:	Activity:	Enc:	End Bal:
(\$766.00)	(\$987.00)	\$0.00	(\$1,753.00)

Detail Description	PO#	Inv Ref	PmtDt/DepCtl	Pmt Tp	Check#	Amount
Class of 2024			6341	CH	053852	(448.00)
Class of 2024			6345	CH	053855	(539.00)
Total Receipt Activity:						(\$987.00)

0390 R 21 005 298 301 099 731 High School PBIS

Type	Code	Period	Date	St	Vendor / Cust / Desc
RCT	26411	202407	01/01/24	1	1057 Student Activity

St Bal:	Activity:	Enc:	End Bal:
(\$548.44)	(\$463.68)	\$0.00	(\$1,012.12)

Detail Description	PO#	Inv Ref	PmtDt/DepCtl	Pmt Tp	Check#	Amount
High School PBIS			6340	CH	053838	(463.68)
Total Receipt Activity:						(\$463.68)

21 Student Activity Fund

Report Total Balance:

\$76,757.02	(\$0.00)	\$0.00	\$76,757.02
\$76,757.02	(\$0.00)	\$0.00	\$76,757.02

Lake of the Woods Public Schools #390
UFARS Exp/Rev Summary
Period Ending January 31, 2024

Sequence: L, Fd

	District	B24					% YTD	Remaining
	Account Description	Annual Budget	Period 202407	Year To Date	% YTD	Encumbrances	+ Enc	Balance
01	General	7,201,785.00	574,566.78	3,723,469.66	52%	50,486.78	52%	3,427,828.56
02	Food Service	308,393.00	32,750.45	210,314.18	68%	0.00	68%	98,078.82
04	Community Service	422,715.00	28,311.65	215,981.14	51%	178.48	51%	206,555.38
07	Debt Redemption	1,132,882.00	882,700.00	1,045,400.00	92%	0.00	92%	87,482.00
E	Expenditure	9,065,775.00	1,518,328.88	5,195,164.98	57%	50,665.26	58%	3,819,944.76
01	General	(7,270,241.00)	(699,085.64)	(3,380,802.17)	47%	0.00	47%	(3,889,438.83)
02	Food Service	(308,393.00)	(29,122.66)	(165,245.94)	54%	0.00	54%	(143,147.06)
04	Community Service	(383,398.00)	(7,427.97)	(59,491.53)	16%	0.00	16%	(323,906.47)
07	Debt Redemption	(1,121,884.00)	0.00	(186,602.27)	17%	0.00	17%	(935,281.73)
R	Revenue	(9,083,916.00)	(735,636.27)	(3,792,141.91)	42%	0.00	42%	(5,291,774.09)
	Report Totals:	(18,141.00)	782,692.61	1,403,023.07	(7734%)	50,665.26	(8013%)	(1,471,829.33)

Lake of the Woods Public Schools #390

Wire Payment Register

Bank	Batch	Pmt No	Check No	Pay Type	Grp	Code	Rcd	Vendor	Tax Class	Pay/Void			Amount
										Print	Recon	Void Date	
BOR		49179		Wire	1	09541		PERA		No	No	No 01/15/2024	7,630.16
BOR		49180		Wire	1	3198		Educators Benefit Consultants,		No	No	No 01/15/2024	8,314.29
BOR		49181		Wire	1	3475		Teacher Retirement Association		No	No	No 01/15/2024	18,291.22
BOR		49182		Wire	1	3503		USA TAX		No	No	No 01/15/2024	35,391.45
BOR		49183		Wire	1	3504		MINNESOTA TAX		No	No	No 01/15/2024	5,772.59
BOR		49184		Wire	1	3820		SCHOOL MANAGEMENT SERVICES, LL		No	No	No 01/15/2024	50,526.00
BOR		49185		Wire	2	5259		Wex HSA		No	No	No 01/15/2024	2,274.45
BOR		49253		Wire	1	3475		Teacher Retirement Association		No	No	No 01/31/2024	136.13
BOR		49254		Wire	1	3503		USA TAX		No	No	No 01/31/2024	126.22
BOR		49255		Wire	1	3504		MINNESOTA TAX		No	No	No 01/31/2024	9.51
BOR		49256		Wire	1	5304		MN - Department of Revenue-Sales Tax		No	No	No 01/31/2024	18.00
BOR		49257		Wire	1	09541		PERA		No	No	No 01/31/2024	9,303.67
BOR		49258		Wire	1	3198		Educators Benefit Consultants,		No	No	No 01/31/2024	8,314.29
BOR		49259		Wire	1	3475		Teacher Retirement Association		No	No	No 01/31/2024	19,793.97
BOR		49260		Wire	1	3503		USA TAX		No	No	No 01/31/2024	38,644.84
BOR		49261		Wire	1	3504		MINNESOTA TAX		No	No	No 01/31/2024	5,994.95
BOR		49262		Wire	1	5276		WEX FSA/DEP Reimb. or Fees		No	No	No 01/31/2024	71.50
BOR		49263		Wire	2	5259		Wex HSA		No	No	No 01/31/2024	2,274.45
BOR		49344		Wire	1	09533		BORDER BANK - BAUDETTE		No	No	No 01/31/2024	28.00
BOR		49376		Wire	1	00754		Pitney Bowes Inc Lease Payment		No	No	No 01/31/2024	361.56
BOR		49377		Wire	1	09533		BORDER BANK - BAUDETTE		No	No	No 01/31/2024	60.00
BOR		49378		Wire	1	1150		Pitney Bowes Postage		No	No	No 01/31/2024	500.00
BOR		49379		Wire	1	1769		AFLAC		No	No	No 01/31/2024	298.82
BOR		49380		Wire	1	4325		rSchool Today		No	No	No 01/31/2024	209.00
BOR		49381		Wire	1	4676		Payline Data		No	No	No 01/31/2024	20.70
BOR		49382		Wire	1	4928		School Pay Fee-I3 Verticles LLC		No	No	No 01/31/2024	68.12
BOR		49383		Wire	1	5090		Delta Dental of Minnesota		No	No	No 01/31/2024	2,746.47
BOR		49384		Wire	1	5116		VSP Insurance CO		No	No	No 01/31/2024	308.92
BOR		49385		Wire	1	5222		Medica-North Risk		No	No	No 01/31/2024	53,583.12
BOR		49386		Wire	1	5276		WEX FSA/DEP Reimb. or Fees		No	No	No 01/31/2024	930.79

Bank Total: \$272,003.19Report Total: \$272,003.19

February 9th, 2024

Jeff,

Please accept this as my formal resignation from my position as Human Resources Coordinator effective upon my return from Maternity Leave on March, 25th 2024. As we have discussed, I will return to my duties as Food Services Coordinator and Accounts Receivable on March 25th, 2024. I will reduce my hours to six hours per day.

Sincerely,

Harley Poppitz

A handwritten signature in black ink, appearing to read "Harley Poppitz", written over the printed name.

2/7/24

Dear Mrs. Mary Merchant and whomever it concerns,

I am writing to inform you that I will be resigning from the Elementary Special Education Teacher position at Lake of the Woods School effective after the 2023-2024 contracted year.

I appreciate being given the opportunity to try out a new career path, and although it did not work out, I would love to still be a part of the Lake of the Woods School community.

Thank you,

Amanda Rairdon

Resolution 2023/2024-25

**RESOLUTION ACKNOWLEDGING RECEIPT AND ACCEPTING DONATION FROM
Ruby's Pantry**

WHEREAS, Minnesota Statutes Chapter 465.03 prescribes that all donations be acknowledged by resolution of the governing body.

WHEREAS, Ruby's Pantry donated \$300.00 to Lake of the Woods School for the Angel Fund.

**NOW THEREFORE BE IT RESOLVED BY THE LAKE OF THE WOODS SCHOOL,
BOARD OF EDUCATION AS FOLLOWS:** That the School Board hereby acknowledges the donation of \$300.00 from Ruby's Pantry.

BE IT FURTHER RESOLVED: That the School Board hereby accepts the donation and expresses its thanks and appreciation to Ruby's Pantry, for the donation to the Lake of the Woods School Angel Fund.

Adopted this 26th day of February, 2024 by the Lake of the Woods School, Board of Education.

BY: _____
Boyd Johnson, Chair

ATTEST: _____
Tim Lyon, Clerk

DATE: February 26, 2024

MASTER TEACHER AGREEMENT

between

INDEPENDENT SCHOOL DISTRICT NO. 390

LAKE OF THE WOODS

and

LAKE OF THE WOODS EDUCATION MINNESOTA

2023-2025

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PURPOSE OF AGREEMENT

This Agreement is entered into between Independent School District No. 390, Baudette, Minnesota (hereinafter referred to as the School District), and Lake of the Woods Education Minnesota (hereinafter referred to as the Exclusive Representative) pursuant to and in compliance with the Public Employment Labor Relations Act (PELRA) to provide the terms and conditions of employment for teachers during the term of this Agreement.

ARTICLE II RECOGNITION OF EXCLUSIVE REPRESENTATIVE

SECTION 1. Recognition: In accordance with PELRA, the School District recognizes the Lake of the Woods Education Association as the Exclusive Representative of teachers employed by the School District. The Exclusive Representative shall have those rights and duties as prescribed by PELRA and as described in the provisions of the Agreement.

SECTION 2. Appropriate Unit: The Exclusive Representative shall represent all teachers of the School District as defined in this Agreement and in PELRA.

ARTICLE III DEFINITIONS

SECTION 1. Terms and Conditions of Employment: "Terms and conditions of employment" means hours of employment, the compensation therefor including fringe benefits except retirement contributions or benefits other than School District payment of, or contributions to, premiums for group insurance coverage for retired teachers or severance pay, and the School District's personnel policies affecting the working conditions of the teachers. The term does not mean educational policies of the School District. "Terms and conditions of employment" is subject to the provisions of PELRA.

SECTION 2. Teacher: "Teacher" shall mean any person employed by the School District in a position for which the person must be licensed by the State of Minnesota. "Teacher," as used in this Agreement, shall not include the Superintendent, the Superintendent's confidential employees, principals, and assistant principals who devote more than 50% of their time to administrative or supervisory duties, and any other employees excluded by law.

SECTION 3. School District: For purposes of administering the Agreement, 'School District' shall mean the School Board or its designated representative(s).

SECTION 4. Other Terms: Terms not defined in this Agreement shall have those meanings as defined by PELRA.

ARTICLE IV SCHOOL DISTRICT RIGHTS

SECTION 1. Inherent Managerial Rights: The Exclusive Representative recognizes that the School District is not required to meet and negotiate on matters of inherent managerial policy, which include, but are not limited to, such areas of discretion or policy as the functions and programs of the School District,

its overall budget, utilization of technology, the organizational structure, and selection and direction and number of personnel.

SECTION 2. School Board Responsibilities: The Exclusive Representative recognizes the right and obligation of the School Board to efficiently manage and conduct the operation of the School District within its legal limitations and with its primary obligation to provide educational opportunities for the students of the School District.

SECTION 3. Effect of Rules, Regulations, Directives, and Orders: The Exclusive Representative recognizes that all teachers shall perform the teaching and non-teaching services prescribed by the School District and shall be subject to School Board rules, regulations, directives, and orders issued by properly designated officials of the School District. The Exclusive Representative also recognizes the right, obligation, and duty of the School Board and its duly designated officials to promulgate rules, regulations and orders, from time to time, as deemed necessary by the School Board insofar as such rules, regulations, directives, and orders are not inconsistent with the terms of this Agreement.

SECTION 4. Reservation of Managerial Rights: The foregoing enumeration of rights and duties shall not be deemed to exclude other inherent management rights and management functions not expressly reserved, and all management rights and management functions not expressly delegated in this Agreement are reserved to the School District.

ARTICLE V TEACHER RIGHTS

SECTION 1. Right to Views: Pursuant to PELRA, nothing contained in this Agreement shall be construed to limit, impair or affect the right of any teacher or representative to the expression or communication of a view, grievance, complaint or opinion on any matter related to the conditions of compensation of public employment or their betterment, so long as the same is not designed to and does not interfere with the full faithful and proper performance of the duties of employment or circumvent the right of the exclusive representative.

SECTION 2. Right to Join: Pursuant to PELRA, teachers shall have the right to form and join labor or employee organizations, and shall have the right not to join such organizations. Teachers in an appropriate unit shall have the right, by secret ballot, to designate an exclusive representative for the purpose of negotiating grievance procedures and the terms and conditions of employment for such teachers.

SECTION 3. Right to access membership lists: The District shall provide in electronic form to the Union the names, addresses, telephone numbers, email address, birthday, not including the year of birth, full-time equivalency (FTE) status, worksite location and assignment of all bargaining unit members employed. By request, the District shall provide the Union with a current bargaining unit list.

SECTION 4. Request for Dues Checkoff: Pursuant to PELRA and as authorized by individual teachers in writing, the School District shall deduct the amount of dues as requested by the Exclusive Representative from the regular salary check of such teacher each month for 8 months beginning in October and ending in May each year.

SECTION 4.5: For bargaining unit members employed after the commencement of each school year, deductions of dues shall be made by the School District. The dues will be deducted equally between existing pay periods between the date of the bargaining unit members’ first pay date, no sooner than October and ending in May each year.

The Union agrees to indemnify and hold the Employer harmless against any and all claims, suits, orders, or judgments brought or issued against the Employer as a result of any action taken or not taken by the Employer under the provisions of this Article.

SECTION 5. Meet and Confer: The Exclusive Representative shall select representatives to meet and confer with a representative or committee of the School District on matters not specified by PELRA relating to the services being provided to the public. The School District shall provide that the parties shall meet together at least once in 4 months. At the beginning of each school year 3 meet and confer sessions will be scheduled. The School District and the teachers will agree upon dates and times, and agendas will be provided in advance of each meeting.

ARTICLE VI
GROUP INSURANCE

SECTION 1. Cafeteria Plan: Benefits will be offered to eligible teachers through a cafeteria plan qualified under IRS Codes 105, 125, and 129. The cafeteria plan will contain a core set of benefits. Enrollment in these core benefits is required in order to participate in the cafeteria plan and receive any School District contributions.

SECTION 1.1. School District Contribution: The following chart illustrates the School District’s contribution for eligible, full-time teachers selecting either a single insurance plan or family insurance plan, which they may spend in the School District qualified cafeteria plan.

	2023-2024
Single health insurance	\$8,211 per year
Family health insurance	\$18,707 per year

Core: least costly single health plan
Optional: dental, family health plan

For the 2024-2025 school year, the District will increase its health insurance contribution to match any premium increases up to a maximum of 5%. The employee is responsible for all premium increases above the 5% covered by the District.

Any full-time teacher not enrolled in a School District qualified health plan will be given the opportunity to enroll in a School District qualified single dental plan at no cost to the teacher.

SECTION 1.2. If the cost of benefits selected by the teacher exceeds the School District contribution that cost shall be paid by the teacher through payroll deduction to be deducted in 24 equal payments. Insurance deductions will be adjusted in July to accurately reflect new rates.

SECTION 1.3. If 2 spouses teach in the Lake of the Woods School system, they may select either 2 single plans or 1 family plan.

SECTION 1.4. If the School District contribution to a teacher's health insurance premium exceeds the actual premium cost, the balance will be placed in the teacher's VEBA account only if that balance exceeds \$10 per month and the contribution amount is permitted by the District's health savings and spending account company.

SECTION 2. Term Life Insurance: The School District will provide term life insurance in the amount of \$50,000 to each teacher who qualifies for and is enrolled in the School District's group term life insurance plan. Extra life insurance can be purchased by the teacher in increments of \$10,000.

SECTION 2.1. Eligibility is subject to any limitations contained in the contract between the insurance carrier and the School District.

SECTION 2.2. A teacher is eligible for School District contribution as provided in this article as long as the teacher is employed as a teacher by the School District. Upon termination of employment, all School District contribution shall cease except that a teacher who has completed a full year (duty days) shall be covered through August 31 of that year.

SECTION 2.3. Part-time teachers will receive benefits under this article pro-rated in proportion to full-time teachers.

SECTION 3. Long-Term Disability Insurance: The School District will provide long-term disability insurance.

SECTION 4. Claims Against the School District: The School District's only obligation is to purchase an insurance policy and pay such amounts as agreed to in this Agreement, and no claim shall be made against the School District as a result of a denial of insurance benefits by an insurance carrier.

ARTICLE VII LEAVES

Section 1: Sick and Safe Time (SST): Annual sick and safe leave of up to 100 hours without loss of pay shall be granted to full-time teachers during the school year.

Section 1.1. Unused sick and safe time shall accumulate to a maximum of 1,200 hours per teacher.

Section 1.2. "Sick and safe time" for the purpose of this Agreement shall mean time with pay whenever a teacher's absence is necessary for the following reasons:

- The employee's mental or physical illness, treatment or preventive care;
- A family member's mental or physical illness, treatment or preventive care;
- Absence due to domestic abuse, sexual assault or stalking of the employee or a family member;
- Closure of the teacher's workplace due to weather or public emergency or closure of a family member's school or care facility due to weather or public emergency; and

- When determined by a health authority or health care professional that the employee or a family member is at risk of infecting others with a communicable disease.

Section 1.3. Pursuant to MN statutes 181.940 et. seq., sick and safe time may be used for the care and support of a teacher's:

- Child, including foster child, adult child, legal ward, child for whom the employee is legal guardian or child to whom the employee stands or stood in loco parentis (in place of a parent);
- Spouse or registered domestic partner;
- Sibling, stepsibling or foster sibling;
- Biological, adoptive or foster parent, stepparent or a person who stood in loco parentis (in place of a parent) when the employee was a minor child;
- Grandchild, foster grandchild or step-grandchild;
- Grandparent or step-grandparent;
- Sibling's child;
- Parent's sibling;
- Child-in-law or sibling-in-law;
- Any of the family members listed above of a teacher's spouse or registered domestic partner;
- Any other individual related by blood or whose close association with the teacher is the equivalent of a family relationship; and
- Up to one individual annually designated by the employee.

Section 1.4. Teachers who have accumulated the maximum 1,200 hours shall maintain that number until the 100 hours granted per year have been used.

Section 1.5 The School District may require a teacher to provide reasonable documentation to qualify for sick and safe time pay only when more than three consecutive days of SST are used.

Section 1.6. Hours of sick and safe time allowed shall be deducted from accumulated sick and safe time earned by the teacher.

Section 1.7. Application for sick and safe time pay shall be made through the District's electronic time-keeping system.

Section 1.8. When a teacher has exhausted their accumulated sick and safe time, another teacher may donate not more than 16 of their accumulated sick and safe hours to that teacher per catastrophic disability. A "catastrophic health condition" is defined as any major illness, injury, impairment, or physical or mental condition that involves an extended period of inpatient and/or outpatient care, including any period of incapacity (defined as the inability to attend work) in connection with such condition. The School Board's determination as to whether a situation does or does not meet this definition is not subject to review. The provisions of this section shall apply to a teacher, spouse, child, or parent who is experiencing a catastrophic health condition. A maximum of 160 hours per disability may be transferred to an individual teacher's account. A medical verification of the disability must be provided by a doctor. The medical verification and the transfer permission forms from all parties must be presented to the president of the Exclusive Representative and District Office. A denial is non-grievable.

Section 1.9. Part-time teachers will accumulate sick and safe time pro-rated in proportion to full-time teachers.

Section 1.10. If a teacher is unable to attend school due to inclement weather, sick and safe time may be utilized.

SECTION 2. Bereavement Leave: Bereavement leave shall be granted to teachers and charged against the teacher's accumulated sick and safe time. Each teacher will be granted up to 80 hours per year at the discretion of the School District.

SECTION 3. Court Appearances: With School District connected court appearances, no loss of salary or leave days will occur unless the teacher is bringing action against the School District.

SECTION 3.1. Jury duty salary deduction will be equal to the amount of pay the teacher receives for their jury duty services and will not be considered personal leave.

SECTION 3.2. If a teacher is subpoenaed to testify in court, no loss of salary will occur unless the teacher is party to court action.

SECTION 4. Personal Leave: A full-time teacher will be given 32 hours per year to a maximum of 40 hours per school year. A teacher shall not be allowed to use more than 40 personal leave hours per year. The hours that are used are to be deducted from sick and safe time and must be used for situations that arise requiring the teacher's personal attention which cannot be attended to when school is not in session and which are not covered under other provisions of this Agreement. Teachers not using personal leave hours may be paid 50% of their hourly rate of pay for the balance of hours remaining. In the event that a teacher elects to accumulate personal leave hours in lieu of payment, they must notify, in writing, the School District business office of their intentions prior to May 30th. Requests for personal leave must be made in writing to the School District at least 3 days in advance, except in the event of emergencies. The School District reserves the right to refuse to grant such leave if, under the circumstances involved, the Superintendent determines that such leave should not be granted.

SECTION 5. Extended Leaves of Absence: A leave of absence may be granted without pay or benefits to any teacher upon written application for any reason which meets with School Board approval. Upon return from such leave, the teacher shall be placed at the same position on the salary schedule and shall maintain the same fringe benefits and seniority that they had attained before taking the leave. If said teacher does not intend to return to School District employment, a resignation must be submitted on or before March 15 of the school year.

SECTION 6. Child Care Leave: Leave under this section shall be without pay.

SECTION 6.1. A child care leave may be granted by the School District, subject to the provisions of this section, to 1 teacher-parent of an infant child or children, provided such parent is caring for the child/children on a full-time basis.

SECTION 6.2. A teacher applying for child care leave shall inform the Superintendent in writing of intention to take the leave at least 3 calendar months before commencement of the intended leave.

SECTION 6.3. If the reason for the child care leave is occasioned by pregnancy, miscarriage, childbirth, or recovery therefrom, a teacher may utilize sick and safe time pursuant to the SST provisions of the Agreement during a period of need. However, a teacher shall not be eligible for disability leave during a period of time covered by a child care leave except during a period of disability occasioned by pregnancy.

A pregnant teacher will also provide, at the time of the leave application, a statement from her physician indicating the expected date of delivery.

SECTION 6.4. The School District may adjust the proposed beginning or ending date of a child care leave so that the dates of the leave are coincident with some natural break in the school year - e.g., winter vacation, spring vacation, semester break, or quarter break, end of a grading period, end of the school year, or the like. The availability of a substitute teacher may also be considered by the School Board in the granting of a child care leave or its duration.

SECTION 6.5. In making a determination concerning the commencement and duration of a child care leave, the School Board shall not, in any event be required to:

- grant any leave more than 12 months in duration;
- permit the teacher to return to employment prior to the date designated in the request for child care leave.

SECTION 6.6. A teacher returning from child care leave shall be reemployed in a position for which licensed unless previously discharged or placed on unrequested leave of absence.

SECTION 6.7. Failure of the teacher to return pursuant to the date determined under this section shall constitute grounds for termination unless the School Board and the teacher mutually agree to an extension in the leave.

SECTION 6.8. A teacher who returns from child care leave within the provisions of this section shall retain all previous experience credit for pay purposes and any unused leave time accumulated under the provisions of this Agreement at the commencement of the beginning of the leave. The teacher shall not accrue additional experience credit for pay purposes or leave time during the period of absence for child care leave if the leave exceeds more than half of the school year.

SECTION 6.9. A teacher on child care leave is eligible to participate in group insurance programs if permitted under the insurance policy provisions but shall pay the entire premium for such programs as the teacher wishes to retain. The right to continue participation in such group insurance programs, however, will terminate if the teacher does not return to the School District pursuant to this section.

SECTION 7. Sabbatical Leave: A leave of absence of up to 2 years may be granted to any teacher, upon application to and approval by the School Board, for the purpose of engaging in study related to their professional responsibilities at an accredited college or university.

SECTION 7.1. Leave authorized above may be paid or unpaid as agreed upon between the School Board and the teacher prior to such leave. A teacher who returns from a sabbatical leave within the provisions of this section shall retain all previous experience, benefits, and any unused leave time accumulated under the provisions of this Agreement at the commencement of the beginning of the leave. The teacher shall not accrue additional experience, benefits, or leave time during the period of absence for sabbatical leave.

SECTION 7.2. Teachers are eligible for sabbatical leaves after 6 complete and full-time years of service to the School District. The granting or not granting of the leave is not subject to the grievance procedure.

SECTION 7.3. Any teacher who received any form of payment, owes said money in the following formula:

1. 100% is owed to the School District if the teacher does not return;
2. 67% is owed to the School District if the teacher returns for only 1 complete year of service;
3. 33% is owed to the School District if the teacher returns for only 2 complete years of service;
4. no money is owed to the School District if the teacher returns to the service of the School District for 3 or more complete and full-time years.

Any and all money owed the School District must be repaid by the individual within 30 days of termination of service, in one lump sum.

SECTION 7.4. Any teacher on sabbatical leave may participate in the School District's insurance programs but only at their own expense.

SECTION 8. Adoption Leave: A teacher adopting a child shall be entitled to up to 40 hours per adoption for adoption proceedings

SECTION 8.1. A teacher adopting a child shall be entitled to up to 6 weeks of leave per adoption for family adjustment, attachment, and bonding.

SECTION 8.2. Days of adoption leave allowed shall be deducted from accumulated disability leave earned by the teacher.

SECTION 8.3. Application for adoption leave shall be in the form of a signed request on a form provided by the School District available at the School District Office.

SECTION 8.4. The specific amount of leave allowed is at the discretion of the School District, which shall be guided by the circumstances.

SECTION 9. Recognition Leave: In the event that a teacher is selected for professional recognition from the state or at the national level that requires said teacher to be absent in order to be recognized, the District will honor that leave, up to 16 hours per teacher, and said teacher will not lose sick leave or personal leave days.

SECTION 10. Prior Written Approval: All teacher leaves must have prior, written approval, except in the event of emergencies.

ARTICLE VIII HOURS OF SERVICE

SECTION 1. Basic Day: The teacher's basic day shall be 8 hours in length with minimum hours of service to start 30 minutes before the first school hour and end 15 minutes after the last regularly scheduled school hour. Each teacher will have a minimum of 30 minutes of duty-free lunch within the work day. On the last teaching day of each week, teachers may leave after the buses depart.

SECTION 2. Additional Activities: In addition to the basic school day, teachers may be requested to participate in School District activities beyond the teacher's basic day.

SECTION 3. Teacher Assignment and Preparation Time: The normal teaching assignment of each teacher will be designated by the School District. During the preparation time, the teacher shall be available to students for individual help or for faculty, departmental, or curriculum meetings.

SECTION 3.1. The School District reserves the right to make changes and adjustments in teachers' assignments consistent with the needs of the educational program of the School District.

SECTION 3.2. Normal workload for elementary teachers shall be considered not to exceed 30 students in a single grade self-contained class or 25 students in a combination classroom when more than a single grade is present. Normal workload for elementary physical education and music classes shall not exceed 30 students in a single class. Elementary teachers shall be compensated \$450.00 per student per year when classes exceed these maximums. The normal workload in the elementary school shall include 50 minutes of planning time per day or the equivalent, exclusive of the lunch period.

SECTION 3.3. The maximum teaching assignment for any secondary teacher shall be 5 periods in a 6 period day or 6 periods in a 7 period day. The normal workload will include either a supervisory period or a sixth instructional period. If a secondary teacher is assigned 6 instructional periods, their workload shall not exceed a maximum of 4 different courses for which to prepare or "preps." If a teacher with 6 instructional periods has more than 4 preps, they will be compensated 1/6 of the initial salary step of the salary schedule of the year of the assignment. The assignment of the 6th subject hour shall not be used for staff reduction except in cases of retirement, resignation, or other staff attrition. Each secondary school teacher shall have 1 period during the school day for preparation and conferences.

SECTION 3.4. A secondary teacher who has 5 instructional periods plus a supervisory duty will not be paid for an overload, regardless of the number of preps.

SECTION 3.5. When a secondary teacher is assigned to teach a specific elementary course, this shall count towards the teacher's total number of prep and work load as defined in Section 3.3. This prep will be prorated based on instructional time, regardless of grade levels. Instructional time that is equivalent in length as one-half or less of a high school period will be counted as half a prep. Instructional time that is greater than one-half or equivalent to a high school period, shall count as one prep.

SECTION 3.6. Secondary physical education and music teachers are not subject to the secondary teachers workload language defined under Section 3.3. Secondary physical education classes shall not exceed 35 students in a single class. Secondary physical education teachers shall be compensated \$450 per student per year when classes exceed these maximums.

SECTION 3.7. A secondary teacher, with the written approval of the exclusive representative and district administration, may opt to teach an elective course in lieu of a supervisory period without overload compensation.

SECTION 4. Part-Time Teachers: The following conversions will be used to employ part-time teachers in the high school:

1.25/7 periods	1 Class Assignment	1/4 Hour Prep.,
2.5/7 periods	2 Class Assignments	1/2 Hour Prep.,
3.75/7 periods	3 Class Assignments	3/4 Hour Prep.,
5/7 periods	4 Class Assignments	1 Hour Prep.,
6/7 periods	4 Class Assignments	1 Hour Prep. and 1 Hour Supervisory.

SECTION 5. Substituting: In the event a teacher substitutes for another teacher, during their regularly scheduled preparation period, the substituting teacher shall be reimbursed \$25.00 if subbing for up to half of their daily prep time and \$50.00 if subbing more than half of their daily prep time.

ARTICLE IX E-LEARNING DAYS

Section 1. Definition: Lake of the Woods School may utilize E-Learning Days beginning on the first day when school is canceled due to inclement weather. Prior to an E-learning Day, teachers will inform

students and parents of said teacher's preferred method of accessing E-Learning Day activities and/or assignments.

Section 2. District Responsibilities: Administrators will notify parents, students and staff of an E-Learning Day at least two hours prior to the normal school start time. On days when school is canceled due to inclement weather, students and teachers will utilize developmentally appropriate resources to communicate and engage in flexible learning experiences that are related to current classroom curriculum goals and skills.

Section 3. Teacher Responsibilities: All certified staff will be expected to work during E-Learning Days. If they are not able or willing to complete work assignments on that day it will go unpaid unless an alternative make-up day is designated by their supervisor.

Section 3.1. Expectations and assignments of Classroom and Special Education Teachers includes direct instruction to students and answering student questions via District established electronic curriculum delivery methods.

Section 3.2. Expectations and assignments of Non-Classroom Teachers, Counselors, etc. includes submitting a work plan to their supervising administrator and maintaining access to email, phone, and/or other multi-medium for questions and communications.

Section 3.3. On E-learning days, teachers will:

- Provide students information for the E-Learning Days through school email or District established electronic curriculum delivery methods.
- Post student assignments and instructions by 8:45 AM.
- Be available to answer questions via email, phone, or District established electronic curriculum delivery methods from 8:45 AM to 11:30 AM and again from 12:00 PM to 2:45 PM.
- When appropriate, teachers will provide E-Learning Day activities and/or assignments prior to the execution of E-Learning Days through either hard copy and/or electronic formats.

Section 4. Teacher privacy: Teachers will not be required to share personal contact information. They will utilize a phone number and an Internet-based communication tool to communicate with students and staff.

Section 5. Substitutes: Considerations will be made for substitutes or teachers who may be unable to work on an E-Learning Day because they are sick or providing care to their children who may also be home due to school closing.

Section 6. Student Attendance and Assignment Due Date: Student attendance for bad weather days will be based on completion of homework and/or other engagement activities. For graded assignments and/or activities assigned directly on an E-Learning Day, teachers will allow students two additional school days to complete and submit said assignments and/or activities; this is in consideration of students with inconsistent or non-existent Wi-Fi and/or network connectivity.

ARTICLE X
UNREQUESTED LEAVE OF ABSENCE and SENIORITY TIE BREAKER

SECTION 1. Unrequested leave of absence: The board may place on unrequested leave of absence, without pay or fringe benefits, as many teachers as may be necessary because of discontinuance of position, lack of pupils, financial limitations, or merger of classes caused by consolidation of districts. The unrequested leave is effective at the close of the school year. In placing teachers on unrequested leave, the board is governed by the following provisions:

SECTION 1.1. Continuing contract teachers: A teacher who has acquired continuing contract rights must not be placed on unrequested leave of absence (ULA) while Tier 1-licensed, Tier 2-licensed, or probationary teachers are retained in positions for which the teacher who has acquired continuing contract rights is licensed. Tier 3 and 4 continuing contract teachers shall be placed on unrequested leave of absence in inverse order of seniority, as calculated by initial date of hire as a licensed teacher.

SECTION 1.2. Exceptions for licensure: Notwithstanding the provisions above, a teacher is not entitled to exercise any seniority when that exercise results in that teacher being retained by the district in a field for which the teacher holds only a provisional license, as defined by the board of teaching, unless that exercise of seniority results in the placement on unrequested leave of absence of another teacher who also holds a provisional license in the same field.

SECTION 2. Notice to teachers: Following school board action on discontinued positions and school board action proposing placement of teachers on unrequested leave of absence, each individual teacher proposed for placement on unrequested leave of absence shall receive notice of the proposed placement that:

1. states the applicable grounds for the proposed placement;
2. provides notice to the teacher of their right to request a hearing on the proposed placement within 14 days from the receipt of the notice; and
3. provides notice to the teacher that failure to request a hearing will be deemed acquiescence to the school board's proposed placement action.

SECTION 3. Procedure: Any challenge made by a teacher who is proposed for placement on unrequested leave of absence or reinstatement therefrom shall be subject to the hearing and review procedures, as provided in M.S. 122A.40, Subd.14.

SECTION 4. Final board action: Final school board action to place a teacher on unrequested leave of absence must take place prior to July 1. Final school board action must not occur before notice to the teacher as required above and acquiescence, or notice to the teacher as required above.

SECTION 5. Reinstatement: No new teacher shall be employed by the School District while any qualified teacher is on unrequested leave of absence in the same field and subject matter. Teachers placed on unrequested leave of absence shall be reinstated to the positions from which they have been placed on

unrequested leave of absence or any other available positions in the School District in the fields in which they are qualified as such positions become available. The order of reinstatement shall be in inverse order in which teachers were placed on unrequested leave of absence. A teacher on unrequested leave does not forfeit the right to reinstatement when accepting a position for less than the full position they were placed on leave from, or when they refuse an offered position for less than the full position they were placed on leave from.

SECTION 5.1. Notices: When placed on unrequested leave of absence, a teacher must file their name and address, to which any notice of reinstatement or availability of position shall be mailed, with the School District personnel office. Proof of service by the person in the School District depositing such notice to the teacher at the last known address shall be sufficient. The teacher on unrequested leave of absence shall be responsible to provide an address for forwarding of mail or for address changes. Failure of a notice to reach a teacher shall not be the responsibility of the School District if any notice has been mailed as provided in this article.

SECTION 5.2. Acceptance of Re-employment. If a position becomes available for a qualified teacher on unrequested leave of absence, the School District shall mail the notice to such teacher, who shall have 15 days from the date of such notice to accept the re-employment. Failure to accept, in writing, within such 15-day period shall constitute a waiver on the part of the teacher to any further rights of employment or reinstatement, and that teacher shall forfeit any future reinstatement or employment rights.

SECTION 5.3. Reinstatement Rights. Reinstatement rights shall automatically cease 5 years from the date unrequested leave of absence was commenced, and no further rights to reinstatement shall exist unless extended by written mutual consent of the School Board and the qualified teacher.

SECTION 6. Vacancies and notification: No teacher shall be hired by the School District while any qualified teacher is on unrequested leave of absence in that field of licensure unless the teacher fails to advise the school board of their desire to accept the position within 10 days of the date of notification that a position is available to that teacher on unrequested leave. The district will not apply for a tier 1 or tier 2 teaching license for any individual while a teacher who has acquired continuing contract rights is on unrequested leave of absence unless the position has been offered to and rejected by the teacher on ULA.

SECTION 7. Seniority Date: The seniority date for a license acquired by a teacher following their start of employment with the School District shall commence upon the filing of that newly acquired license in the School District Office. This requirement shall not apply to a license(s) obtained by a teacher on or before January 15, 2005.

SECTION 8. Seniority tiebreakers and realignment: The following procedure will be used to determine seniority for teachers with identical seniority dates.

SECTION 8.1. In the event of a tie in seniority, the teacher with the greatest number of license areas shall be considered more senior. Only those license areas on file by February 1 in the Superintendent's office shall be considered applicable.

SECTION 8.2. In the event a tie still exists, the teacher having the highest step placement shall be considered more senior.

SECTION 8.3. In the event a tie still exists, the teacher having the highest lane placement shall be considered more senior.

SECTION 8.4. In the event a tie still exists, the School District shall have discretion to determine which teacher(s) shall be placed on ULA.

SECTION 8.5. Nothing in this article, for the placement on unrequested leave or recall therefrom, shall require the School District to reassign a senior teacher to a different teaching field in which they are licensed nor shall it require the School District to assign a senior teacher to a different grade level assignment to accommodate the seniority claims of a junior teacher.

SECTION 9. Benefits while on leave: Teachers placed on unrequested leave of absence shall remain eligible for participation in the school district's group insurance programs at their own expense for the duration of their reinstatement period.

SECTION 10. Rights during leave: Any teacher placed on leave may engage in teaching or any other occupation during the leave; may be eligible for unemployment compensation if otherwise eligible under that law for such compensation; and a leave will not impair the continuing contract rights of the teacher or result in a loss of credit for years of service in the district earned prior to the commencement of such leave.

SECTION 11. Terminations: The same provisions applicable to terminations of probationary or continuing contracts in Minnesota Statutes 122A.40 subdivisions 5 and 7 must apply to placement on unrequested leave of absence.

SECTION 12. Filing Licenses and Preparation of Seniority Lists

SECTION 12.1. Filing of licenses: In any year in which the School District is placing teachers on unrequested leave of absence, only those teaching licenses actually received by the Superintendent's office as of January 15 of that year are considered for purposes of determining layoff within areas of licensure. A licensed filed after January 15 will be considered for purposes of recall, but not for layoff.

SECTION 12.2. Preparation and posting of seniority and licensure lists: By January 15 of each school year, the School District shall create and post a seniority and licensure list. The list will include the name of every teacher, their seniority date, continuing contract or probationary status, and licensure area by tier. The list will be posted in the district.

SECTION 12.3. Request for change: Any teacher with a correction or omission with the seniority and licensure list shall have 10 business days from the date of posting to provide a written request for a change to the seniority and licensure list.

SECTION 12.4. Final list: Within ten business days after the request for change period has ended, the School District will prepare and post a final seniority and licensure list. The list will be posted at all school buildings in the district. The final seniority and licensure list shall be binding on the School District and any teacher, subject to the grievance procedure.

ARTICLE XI BASIC RATES OF PAY

SECTION 1. Basic Compensation: The rates of pay to be affected by this Agreement are accurately reflected in the schedules attached and made part of this Agreement. These schedules shall be effective only for the 2023-2024 and the 2024-2025 school years. Beginning with the 2025-2026 school year, rates of pay remain at the 2024-2025 levels for each teacher, unless this Agreement is replaced by a new Agreement. In the event a new Agreement is not in place by January 15, 2026, step and lane changes will be paid at the 2024-2025 rate and paid retroactively to the first check of the 2025-2026 year. Payment will be issued by January 31, 2026. No teacher's pay will be reduced in the 2025-2026 school year due to an inability to advance steps.

SECTION 2. Lane Changes: The following rules shall be applicable in determining placement of a teacher on the appropriate salary schedule.

SECTION 2.1. Credits to be considered for application on any lane of the salary schedule must be graduate credits and germane to the teaching assignment as determined by the School District.

SECTION 2.2. All credits, in order to be considered for application on the salary schedule, must be approved by the School District in writing prior to the taking of the course.

SECTION 2.3. Individual teaching contracts will be modified to reflect qualified lane changes twice every year, September 15 and January 15, providing an official transcript of qualified credits is submitted to the School District Office no later than those two dates. Credits submitted later than January 15 shall not be considered until the following school year. If an official transcript is not available by September 15 or January 15, other satisfactory evidence of successful completion of the course will be accepted pending receipt of the official transcript; however, any pay adjustment shall not be made until the official transcript is received.

SECTION 2.4. A teacher shall be paid on the master's degree lane or higher lane only if the degree program is germane to the teaching assignment, as approved by the School District, the degree program is approved in writing by the Superintendent in advance, and a grade of "B" or better or PASS in a pass/fail class is earned.

SECTION 2.5. Any teacher hired after September 8, 2015, shall not move from another lane to BA+60 nor shall be placed on lane BA+60.

SECTION 3. Prior Experience: A teacher who has had experience in other school systems or in other fields of endeavor will be placed on the salary schedule as agreed between the School Board and the teacher.

SECTION 4. Step Advancement: A teacher must be employed and actively have taught a minimum of 50% of the actual teaching days in a school year to qualify for a salary step advancement or increase due to longevity pay.

SECTION 5. Pay Deduction: Whenever pay deduction is made for a teacher's absence, the annual salary divided by the number of teacher duty days shall be deducted for each day's absence.

ARTICLE XII EXTRA COMPENSATION

The parties agree that the extra-curricular salaries to be affected by this Agreement are accurately reflected in the schedule attached and made part of this Agreement.

ARTICLE XIII SEVERANCE PAY

SECTION 1. Eligible teachers are those teachers who have resigned from employment after at least 15 years of continuous teaching service to the School District. If a continuing contract teacher is removed from duty prior to achieving 15 years of continuous service because of a reduction in force, severance pay will be due that teacher in accordance with this formula. The teacher shall receive as severance pay an amount obtained by multiplying 45% of their number of sick and safe time hours times their rate of pay at the time of resignation, provided that the teacher has fulfilled their contractual or work agreement for the school year.

SECTION 1.2. Teachers who have at least 25 years of continuous teaching service to the School District qualify for 55% of their number of sick and safe time hours times their rate of pay.

SECTION 1.3. In the event that death precedes use of the severance clause, benefits will be paid to the teacher's beneficiary or lacking same, to the deceased's estate, in accordance with specified methods of payment as if the beneficiary were the teacher.

SECTION 2. Payment: Severance pay shall be paid in one lump sum by the School District on June 30 of that school year or 30 days after notification of retirement, whichever is later.

ARTICLE XIV RETIREMENT SEVERANCE PAY

SECTION 1. Eligibility: Teachers with at least 15 years of continuous teaching service to the School District and who are eligible to collect a Teacher Retirement Association pension shall be entitled to retirement severance pay upon retirement. This article shall apply to teachers whose service has been half-time or greater. Time spent on leaves of absence will not be considered as interruptions in what otherwise is continuous service with the School District. A teacher on an approved leave of absence will not receive matching funds during the time of the leave.

SECTION 2. Amount: Retirement severance pay shall include the amount of the last annual salary paid to the teacher during their last full school year of employment with the School District as provided in the

salary schedule, minus the School District's total matching contribution to a 403b plan. The retirement severance payment shall not include any additional compensation for extra-curricular activities, extended employment, or other extra compensation.

SECTION 3. School District Matching 403b Contribution: The amount of match for the 403b plan will be:

Years of Teaching Service	School District Matching Contribution
0-3	\$960.00
4-8	\$1,260.00
9-12	\$1,560.00
13-16	\$2,060.00
17-22	\$2,260.00
23+	\$2,560.00

If a teacher chooses to participate in a 403b plan, the dollar amount will be deducted from their monthly paycheck in 24 equal installments. The School District matching share will be paid in 24 equal installments.

SECTION 4. Payment: Retirement severance pay shall be paid in one lump sum by the School District on June 30 of that school year or 30 days after notification of retirement, whichever is later.

SECTION 5. Discharge: Such retirement severance pay shall not be granted to a teacher who is discharged.

SECTION 6. Death: In the event of death, this benefit will be paid to the teacher's beneficiary.

ARTICLE XV HEALTH CARE SAVINGS PLAN

For all teachers who have accrued unused disability leave and are eligible for severance in accordance with ARTICLE XIII, SECTION 1., the School District will contribute 100% of their severance to the Minnesota Post Retirement Health Care Savings Plan. For all teachers who are eligible for the severance payment outlined in ARTICLE XIV, the School District will contribute 100% of their severance to the Minnesota Post Retirement Health Care Savings Plan.

ARTICLE XVI LENGTH OF THE SCHOOL YEAR

SECTION 1. Teacher Duty Days: The School Board shall annually establish the number of school days and teacher duty days for the next school year, and the teacher shall perform services on those days as determined by the School Board, including those legal holidays on which the School Board is authorized

to conduct school and, pursuant to such authority, has determined to conduct school. The 2023-2024 and the 2024-2025 school years shall not exceed 180 duty days each.

SECTION 2. Special Assignment Teachers: The special assignment teachers here listed:

Title I teacher(s),	speech clinician(s),
counselor/social worker,	early childhood special education teacher(s),
special education teacher(s),	

may work a daily and/or weekly schedule which may deviate from the contracted daily and weekly schedule. The School District will develop this schedule with the mutual agreement of the special assignment teachers listed above. This deviation from the contracted schedule will not be used as a precedent to establish any other variance from the contracted schedule.

ARTICLE XVII GRIEVANCE PROCEDURE

APPLICATION: The parties were unable to agree upon a grievance procedure and will, therefore, use the Bureau of Mediation Services' (BMS) grievance procedure. The current BMS grievance procedure is attached as Appendix C.

ARTICLE XVIII EARLY CHILDHOOD FAMILY EDUCATION (ECFE) AND ADULT BASIC EDUCATION (ABE) TEACHERS

SECTION 1. Statutory Considerations: Pursuant to Minnesota Statutes, section 122A.26, an Early Childhood and Family Education (ECFE) or Adult Basic Education (ABE) teacher who teaches in an ECFE or ABE program which is offered through a community education program which qualifies for community education aid or ECFE aid meets licensure requirements as a teacher and falls within the definition of "teacher" for purposes of PERLA to be included within the teachers' appropriate unit and covered by the terms of this Master Agreement. Effective for the 2023-2024 school year and later, ECFE and ABE teachers covered by this Master Agreement shall fall within the definition of a teacher for purposes of Minnesota Statutes, section 122A.40, subdivision 1.

SECTION 2. Application of Agreement. For purposes of this agreement the ECFE position includes coordinating duties for the ECFE program.

SECTION 3. Probationary Period. In accordance with Minnesota Statutes, section 122A.40, subdivision 5 and Minnesota Statutes, section 122A.26 the probationary period of ECFE and ABE teachers is three (3) years of continuous service, commencing with their hire date. Newly hired ECFE and ABE teachers who taught for three consecutive years in another district or charter school in Minnesota or another state shall serve a one (1) year probationary period.

SECTION 4. Seniority for ECFE and ABE Teachers

Subd. 1. ECFE teachers: Upon attaining a continuing contract, ECFE teachers shall have seniority only as an ECFE teacher and shall have a separate seniority list consisting only of ECFE teachers. An ECFE teacher shall not have any rights to any other teaching position in the School

District, unless licensed in another area and attaining seniority in another position as set forth in this Article or Article XV[1], Section 2, subdivision 2.

Subd. 2. ABE teachers: Upon attaining a continuing contract, ABE teachers shall have seniority only as an ABE teacher and shall have a separate seniority list consisting only of ABE teachers. An ABE teacher shall not have any rights to any other teaching position in the School District, unless licensed in another area and attaining seniority in another position as set forth in this Article or Article XV, Section 2, subdivision 2.[2]

SECTION 5. Hours of Service, Duty Day, Duty Week, and Duty Year: The hours of service, duty day, duty week, and duty year for ECFE and ABE teachers shall be as assigned by the School District and may be modified based upon the needs of the ECFE and ABE programs.

SECTION 6. Compensation: ECFE and ABE teachers shall be compensated based on their placement on the regular salary schedule.

ARTICLE XVIII TIER 1 AND TIER 2 LICENSED TEACHERS

SECTION 1. Statutory Considerations: Pursuant to Minnesota Statutes, sections 122A.181 and 122A.182, a Tier 1 or Tier 2 licensed teacher may be a teacher of record in a Minnesota public school system. However, Minnesota Statutes, sections 122A.181 and 122A.182 specifically provide that such licensure shall not be construed to bring such Tier 1 or Tier 2 licensed teacher within the definition of a teacher for purposes of Minnesota Statutes, section 122A.40, subdivision 1.

SECTION 2. Probationary Period: Time spent as a Tier 1 licensed teacher does not count toward the teacher's probationary period pursuant to Minnesota Statutes, section 122A.40, subdivision 5. Time spent as a Tier 2 licensed teacher will be credited toward the teacher's probationary period as a Tier 3 or Tier 4 licensed teacher as provided in Minnesota Statutes, section 122A.182.

SECTION 3. Lay Off: Tier 1 and Tier 2 licensed teachers will be laid off prior to any qualified Tier 3 or Tier 4 licensed teachers being placed on unrequested leave of absence (ULA).

SECTION 4. Compensation: Tier 1 and Tier 2 licensed teachers will be compensated as provided for in ARTICLE XI.

SECTION 5. Sections of the Master Agreement Not Applicable: Tier 1 and Tier 2 licensed teachers shall not be eligible for the following articles of the Master Agreement, which apply only to Tier 3 and Tier 4 licensed teachers:

- ARTICLE X, UNREQUESTED LEAVE OF ABSENCE (ULA) AND SENIORITY AGREEMENT,
- ARTICLE XVIII, EARLY CHILDHOOD AND FAMILY EDUCATION AND ADULT BASIC EDUCATION TEACHERS,
- ARTICLE XX, PRESCHOOL, SCHOOL READINESS, SCHOOL READINESS PLUS, AND VOLUNTARY PREKINDERGARTEN TEACHERS.

ARTICLE XX
PRESCHOOL, SCHOOL READINESS, SCHOOL READINESS PLUS, AND VOLUNTARY
PREKINDERGARTEN INSTRUCTORS

SECTION 1. Statutory Considerations: Pursuant to Minnesota Statutes, section 179A.03, subdivision 18, preschool, school readiness, school readiness plus, and voluntary prekindergarten instructors fall within the definition of “teacher” for purposes of PERLA and are included within the teachers’ appropriate unit. However, because these instructors are not required to hold a license issued by the state department, they do not fall within the definition of a “teacher” for purposes of Minnesota Statutes, section 122A.40, subdivision 1 and, therefore, do not attain the rights to continuing contract/tenure status nor rights to bump pursuant to unrequested leave of absence (ULA).

Section 1.1. School Readiness and Voluntary Prekindergarten Teachers with a teaching license do fall within the definition of a teacher for the purposes of Minnesota Statutes, section 122A.40, subdivision 1 and fall within the Master Teachers contract provisions.

SECTION 2. Probationary Period: Time spent as a preschool, school readiness, school readiness plus, or voluntary prekindergarten instructor does not count toward the individual’s probationary period or potential future probationary period pursuant to Minnesota Statutes, sections 122A.40 and 122A.261. A preschool, school readiness, school readiness plus, or voluntary prekindergarten instructor shall serve a probationary period of 180 working days of consecutive service in the School District, during that time the School District shall have the unqualified right to suspend without pay, discharge, or otherwise discipline the instructor. Instructors who met this probationary period prior to July 1, 2023, shall not be required to serve a new probationary period. During this probationary period, the instructor shall have no recourse to the grievance procedure as far as suspension, discharge for cause, or other discipline is concerned. However, a probationary instructor shall have the right to bring a grievance regarding any other provisions of the Master Agreement alleged to have been violated.

SECTION 3. Lay Off: Preschool, school readiness, school readiness plus, and prekindergarten instructors may be laid off at the School District’s discretion at any time based on the needs of the School District’s programs.

SECTION 4. Discipline: The School District shall have the right to impose discipline on preschool, school readiness, school readiness plus, and prekindergarten instructors for just cause. Discipline shall consist of an oral reprimand, written reprimand, suspension with pay, suspension without pay, and discharge. The School District reserves the right to impose discipline at any level as it determines based upon the circumstances surrounding the action. A conference between the instructor and instructor’s supervisor shall be held prior to the imposition of a written reprimand, suspension without pay, or discharge. An oral or written reprimand may be grieved up to Level III of the grievance procedure but may not be carried to arbitration.

SECTION 5. Hours of Service, Duty Day, Duty Week, and Duty Year: The hours of service, duty day, duty week, and duty year for preschool, school readiness, school readiness plus, and voluntary

prekindergarten instructors shall be as assigned by the School District and may be modified based upon the needs of the School District’s programs.

ARTICLE XXI
DURATION

SECTION 1. Terms and Reopening Negotiations: This Agreement shall remain in full force and effect for a period commencing upon the date of its full ratification and thereafter until modifications are made pursuant to PELRA. If either party desires to modify or amend this Agreement commencing on July 1, 2023, it shall give to the other party written notice of such intent no later than May 1, 2025. Unless otherwise mutually agreed, the parties shall not commence negotiations more than 90 days prior to the expiration of the Agreement.

SECTION 2. Effect: This Agreement constitutes the full and complete Agreement between the School District and the Exclusive Representative. The provisions of this Agreement relating to terms and conditions of employment supersede and take precedence over any and all prior Agreements, resolutions, practices, School District policies, rules, or regulations concerning terms and conditions of employment inconsistent with these provisions.

SECTION 3. Finality: Pursuant to PELRA, any matters relating to the current Agreement term, whether or not referred to in this Agreement, shall not be open for negotiation during the term of this Agreement.

SECTION 4. Severability: The provision(s) of this Agreement shall be severable, and if any provision or the application of any such provision under any circumstances is held invalid, it shall not affect any other provisions of the Agreement or the application of any provision.

IN WITNESS WHEREOF, the parties have signed this Agreement

This 26th day of February, 2024.

FOR: THE EXCLUSIVE REPRESENTATIVE

President

Negotiations Chair

FOR: THE SCHOOL DISTRICT

School Board Chair

School Board Clerk

Superintendent

Appendix A: 2023-2024 Salary Schedule**3% Increase**

Step	BA	BA+15	BA+30	BA+45	BA+60	MA	MA+15	MA+30
1								
2	\$40,100	\$42,004	\$43,944	\$45,845	\$47,711	\$47,825	\$49,764	\$51,667
3	\$42,155	\$44,057	\$46,036	\$47,901	\$49,804	\$49,917	\$51,820	\$53,722
4	\$44,210	\$46,111	\$48,090	\$49,992	\$51,857	\$51,972	\$53,911	\$55,814
5	\$46,263	\$48,166	\$50,183	\$52,085	\$53,949	\$54,063	\$56,003	\$57,870
6	\$48,319	\$50,221	\$52,276	\$54,178	\$56,003	\$56,119	\$58,058	\$59,960
7	\$50,373	\$52,276	\$54,369	\$56,232	\$58,096	\$58,211	\$60,151	\$62,015
8	\$52,428	\$54,329	\$56,462	\$58,325	\$60,151	\$60,265	\$62,205	\$64,108
9	\$54,482	\$56,385	\$58,552	\$60,418	\$62,205	\$62,358	\$64,298	\$66,162
10	\$56,537	\$58,439	\$60,639	\$62,511	\$64,298	\$64,412	\$66,467	\$68,255
11	\$58,592	\$60,494	\$62,701	\$64,565	\$66,391	\$66,505	\$68,445	\$70,310
12	\$60,553	\$62,548	\$64,793	\$66,656	\$68,445	\$68,560	\$70,537	\$72,364
13	\$60,553	\$62,548	\$64,793	\$66,656	\$68,445	\$68,560	\$70,537	\$72,364
14	\$60,553	\$62,548	\$64,793	\$66,656	\$68,445	\$68,560	\$70,537	\$72,364
15	\$60,553	\$62,548	\$64,793	\$66,656	\$68,445	\$68,560	\$70,537	\$72,364
16	\$60,553	\$62,548	\$64,793	\$66,656	\$68,445	\$68,560	\$70,537	\$72,364
17	\$60,553	\$62,548	\$64,793	\$66,656	\$68,445	\$68,560	\$70,537	\$72,364
18	\$60,553	\$62,548	\$64,793	\$66,656	\$68,445	\$68,560	\$70,537	\$72,364
19	\$60,553	\$62,548	\$64,793	\$66,656	\$68,445	\$68,560	\$70,537	\$72,364
20	\$60,553	\$62,548	\$64,793	\$66,656	\$68,445	\$68,560	\$70,537	\$72,364
21	\$60,553	\$62,548	\$64,793	\$66,656	\$68,445	\$68,560	\$70,537	\$72,364
22	\$60,553	\$62,548	\$64,793	\$66,656	\$68,445	\$68,560	\$70,537	\$72,364
23	\$60,553	\$62,548	\$64,793	\$66,656	\$68,445	\$68,560	\$70,537	\$72,364
24	\$60,553	\$62,548	\$64,793	\$66,656	\$68,445	\$68,560	\$70,537	\$72,364
25	\$62,553	\$64,548	\$66,793	\$68,656	\$70,445	\$70,560	\$72,537	\$74,364

*Payment of \$1,000 to steps 13-24, 26 and beyond will be split between two payments on January 30th and May 30th

Appendix A: 2024-2025 Salary Schedule

3% Increase

Step	BA	BA+15	BA+30	BA+45	BA+60	MA	MA+15	MA+30
1								
2	\$41,303	\$43,265	\$45,262	\$47,221	\$49,142	\$49,260	\$51,257	\$53,217
3	\$43,419	\$45,379	\$47,417	\$49,338	\$51,298	\$51,414	\$53,375	\$55,333
4	\$45,536	\$47,494	\$49,532	\$51,492	\$53,413	\$53,531	\$55,529	\$57,488
5	\$47,651	\$49,611	\$51,688	\$53,648	\$55,568	\$55,685	\$57,683	\$59,606
6	\$49,769	\$51,727	\$53,844	\$55,803	\$57,683	\$57,802	\$59,800	\$61,759
7	\$51,884	\$53,844	\$56,000	\$57,919	\$59,839	\$59,958	\$61,955	\$63,876
8	\$54,001	\$55,959	\$58,155	\$60,075	\$61,955	\$62,073	\$64,071	\$66,031
9	\$56,116	\$58,077	\$60,309	\$62,230	\$64,071	\$64,229	\$66,227	\$68,147
10	\$58,233	\$60,192	\$62,458	\$64,386	\$66,227	\$66,344	\$68,461	\$70,303
11	\$60,349	\$62,309	\$64,582	\$66,501	\$68,382	\$68,500	\$70,498	\$72,419
12	\$62,369	\$64,424	\$66,737	\$68,656	\$70,498	\$70,617	\$72,654	\$74,535
13	\$62,369	\$64,424	\$66,737	\$68,656	\$70,498	\$70,617	\$72,654	\$74,535
14	\$62,369	\$64,424	\$66,737	\$68,656	\$70,498	\$70,617	\$72,654	\$74,535
15	\$62,369	\$64,424	\$66,737	\$68,656	\$70,498	\$70,617	\$72,654	\$74,535
16	\$62,369	\$64,424	\$66,737	\$68,656	\$70,498	\$70,617	\$72,654	\$74,535
17	\$62,369	\$64,424	\$66,737	\$68,656	\$70,498	\$70,617	\$72,654	\$74,535
18	\$62,369	\$64,424	\$66,737	\$68,656	\$70,498	\$70,617	\$72,654	\$74,535
19	\$62,369	\$64,424	\$66,737	\$68,656	\$70,498	\$70,617	\$72,654	\$74,535
20	\$62,369	\$64,424	\$66,737	\$68,656	\$70,498	\$70,617	\$72,654	\$74,535
21	\$62,369	\$64,424	\$66,737	\$68,656	\$70,498	\$70,617	\$72,654	\$74,535
22	\$62,369	\$64,424	\$66,737	\$68,656	\$70,498	\$70,617	\$72,654	\$74,535
23	\$62,369	\$64,424	\$66,737	\$68,656	\$70,498	\$70,617	\$72,654	\$74,535
24	\$62,369	\$64,424	\$66,737	\$68,656	\$70,498	\$70,617	\$72,654	\$74,535
25	\$64,369	\$66,424	\$68,737	\$70,656	\$72,498	\$72,617	\$74,654	\$76,535

*Payment of \$1,000 to steps 13-24, 26 and beyond will be split between two payments on January 30th and May 30th

Co-Curricular Salary Schedule

	2023-2024	2024-2025
Senior Class Advisor	\$1,000	\$1,030
Junior Class Advisor	\$1,772	\$1,825
10th Grade Advisor	\$737	\$759
9th Grade Advisor	\$519	\$535
8th Grade Advisor	\$519	\$535
7th Grade Advisor	\$519	\$535
6th Grade Advisor	\$519	\$535
Student Council Advisor	\$975	\$1,004
MHS Advisor	\$995	\$1,025
Pep Band/Instrumental	\$2,097	\$2,160
Vocal Music	\$1,180	\$1,215
HS Yearbook Advisor	\$3,738	\$3,850
EL Yearbook Advisor	\$798	\$822
Visual Arts	\$737	\$759
6th Grade Music	\$400	\$412

Advisors will be paid in one lump sum at the end of their activity.

BMS GRIEVANCE PROCEDURE

SECTION 1. Application: Parts 5510.5110 to 5510.5190 are applicable when a public employer and an Exclusive Representative of public employees have not reached agreement on or do not have access to a contract grievance procedure as required by M.S.179A.20, Subd. 4.

SECTION 2. Definitions:

SECTION 2.1 For the purposes of parts 5510.5110 to 5510.5190, the words defined in this part have the meanings given them.

SECTION 2.2 “Bureau” means the Bureau of Mediation Services.

SECTION 2.3 “Days” means calendar days.

SECTION 2.4 “Employee” means any public employee who is employed in a position that is part of an appropriate unit for which an Exclusive Representative has been certified under M.S.179A.12.

SECTION 2.5 “Grievance” means a dispute or disagreement regarding the application or interpretation of any term of a contract required under M.S.179A.20, Subd. 1. If no contract exists between the exclusive representative and the employer, “grievance” means a dispute or disagreement regarding the existence of just cause in the discipline of any employee or the termination of non-probationary employees.

SECTION 2.6 “Continuing contract teacher” means an employee who has completed an initial probationary period required as a part of the public employer’s employment process.

SECTION 2.7 “Party” means either the Exclusive Representative and its authorized agent or the employer and its authorized representative.

SECTION 2.8 “Service” means personal delivery or service by the United States Postal Service, postage prepaid and addressed to the individual or organization at its last known mailing address. Service is effective upon deposit with the United States Postal Service, as evidenced by a postmark or dated receipt, or upon personal delivery.

SECTION 3. Computation of Time:

In computing any period of time prescribed or allowed by , the day or act or event upon which a period of time begins to run shall not be included. The last day of the time period shall be included unless it is a Saturday, Sunday, or holiday.

SECTION 4. Step One:

When an employee or group of employees represented by an exclusive representative has a grievance, the employee or an agent of the Exclusive Representative shall attempt to resolve the matter with the employee’s immediate supervisor within 21 days after the employee, through the use of reasonable diligence, should have had knowledge of the event or act giving rise to the grievance. The supervisor shall then attempt to resolve the matter and shall respond in writing to the grievant and the agent of the Exclusive Representative within 5 days after the grievance is presented.

SECTION 5. Step Two: If the supervisor has not been able to resolve the grievance or has not responded in writing within the time period provided in “Step One”, a written grievance may be served on the next appropriate level of supervision by the Exclusive Representative. The written grievance shall provide a concise statement outlining the nature of the grievance, the provisions of the contract or the just cause situation in dispute, and a statement of the relief or remedy requested. The written grievance must be

served on the employer's representative within 15 days after the immediate supervisor's response was due under "Step One." The employer's representative shall meet with the agent of the Exclusive Representative within 5 days after service of the written grievance, and both parties shall attempt to resolve the grievance. The employer's representative shall serve a written response to the grievance on the agent of the Exclusive Representative within 5 days of the meeting. The response shall contain a concise statement of the employer's position on the grievance and the remedy or relief the employer is willing to provide, if any.

SECTION 6. Step Three:

If the grievance is not resolved under "Step Two," the Exclusive Representative may serve the written grievance upon the chief administrative agent of the employer or its designated representative within 10 days after the written response required by "Step Two" was due. An agent of the Exclusive Representative shall meet with the chief administrative officer or its designee within 5 days of service of the written grievance, and they shall attempt to resolve the matter. The chief administrative officer or its designee shall serve a written response to the grievance on the agent of the Exclusive Representative within 5 days of the meeting.

SECTION 7. Arbitration:

SECTION 7.1 If the response of the chief administrative officer or its designee is not received within the period provided in "Step Three" or is not satisfactory, the Exclusive Representative may serve written notice on the employer of its intent to refer the case to arbitration within 10 days after the response required by "Step Three) is due."

SECTION 7. 2 Within 10 days of the service of written notice of intent to arbitrate, the employer's chief administrative officer or his/her designee shall consult with the agent of the Exclusive Representative and endeavor to mutually agree upon an arbitrator to hear and decide the grievance. If the parties do not agree upon the selection of an arbitrator, either party may request a list of impartial arbitrators from the BMS. The parties shall alternately strike names from a list of 7 names to be provided by the BMS until only 1 name remains, and the remaining name shall be the designated arbitrator. The determination of which party will commence the striking process shall be made by mutual agreement or a flip of a coin. If 1 party refuses to strike names from the list provided by the BMS, the other party may serve written notice of this fact upon the BMS, with a copy to the offending party. Unless the BMS can confirm that the parties have otherwise selected or agreed upon an arbitrator within 3 days of service of the notice of refusal or failure to strike names, it shall designate 1 name from the list previously provided to the parties, and the person so designated shall have full power to act as the arbitrator of the grievance.

SECTION 7.3 The arbitrator shall have no authority to amend, modify, add to, or subtract from the terms of the existing Agreement. The decision and award of the arbitrator shall be final and binding upon both parties.

SECTION 7.4 The employer and the Exclusive Representative shall share equally the arbitrator's fees and necessary expenses. Cancellation fees shall be paid by the party requesting the cancellation, and any fees incurred as the result of a request for clarification shall be paid by the party requesting the clarification. Each party shall be responsible for compensating its own representatives and witnesses except to the extent provided by "SECTION 8.1."

SECTION 7.5 Because arbitration is intended to provide a simple, speedy alternative to litigation processes, the use of transcripts and briefs should be considered only in exceptional circumstances. If a

verbatim record is required, it may be prepared providing the party desiring the record pays the cost and makes a copy available to the other party and the arbitrator without charge. The arbitrator may maintain written notes of the hearing and may use an electronic recording device to supplement the note taking. These notes shall be considered the arbitrator's private and personal property and shall not be made available to the parties or another third party. If a recording device is used by the arbitrator to supplement the arbitrator's notes, the arbitrator shall retain the recording for a period of 90 days following the issuance of the award.

SECTION 8. Processing of Grievances:

SECTION 8.1 To the fullest extent feasible, the processing of grievances shall be conducted during the normal business hours of the employer. Employees designated by the Exclusive Representative shall be released from work without loss of regular non overtime earnings as a result of their necessary participation in meetings or hearings held pursuant to this grievance procedure, whenever such release is consistent with the ability of the employer to conduct safe and reasonable operations. No more than three employees shall be entitled to compensation for participation in a single meeting or hearing with respect to any one grievance.

SECTION 8.2 The parties may, by written, mutual agreement, waive participation in the grievance steps and may similarly agree to extend the established time limits.

SECTION 8.3 A failure to raise a grievance within the time limits or to initiate action at the next step of the procedure within the time limits in these parts shall result in forfeiture by the Exclusive Representative of the right to pursue the grievance. A failure of an employer representative to comply with the time periods and procedures shall require mandatory alleviation of the grievance as requested in the last statement by the Exclusive Representative.

5510.5190 EFFECTIVE DATE.

Subpart 1. No existing agreement. In cases where there is no current collective bargaining agreement between an exclusive representative and a public employer, parts 5510.5110 to 5510.5190 are effective May 18, 1987.

Subp. 2. Existing agreement. If an exclusive representative and a public employer have executed a collective bargaining agreement before May 18, 1987, and the agreement relies upon the grievance procedure adopted by the commissioner to satisfy Minnesota Statutes, section 179A.20, subdivision 4, parts 5510.5110 to 5510.5190 shall become effective only upon the termination of the agreement. During the term of any agreement executed before May 18, 1987, the provisions of the grievance procedure contained in Minnesota Rules 1987, parts 5510.4600, 5510.4700, 5510.4800, 5510.4900, 5510.5000, and 5510.5100 shall prevail.

AGREEMENT
BETWEEN
INDEPENDENT SCHOOL DISTRICT #390
LAKE OF THE WOODS SCHOOLS
AND
MINNESOTA SCHOOL EMPLOYEES ASSOCIATION
Effective Dates: July 1, 2023 through June 30, 2025

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ARTICLE 1 PURPOSE OF AGREEMENT

PARTIES: This Agreement is entered into between Independent School District #390, Baudette, Minnesota, hereinafter referred to as the School District or District, and the Minnesota School Employees Association, hereinafter referred to as Exclusive Representative or Association, pursuant to and in compliance with the Public Employment Labor Relations Act (MN Statutes Chapter 179A as amended), hereinafter referred to as PELRA, to provide the terms and conditions of employment for secretaries, clerical, paraprofessionals, drivers, and food service, custodial and maintenance employees during the duration of this Agreement. Those employees to be excluded from this group are supervisory, confidential and all other employees.

ARTICLE 11 RECOGNITION OF EXCLUSIVE REPRESENTATIVE

SECTION 1. RECOGNITION: In accordance with the PELRA, the School District recognizes the Minnesota School Employees Association as the exclusive representative for secretaries, clerical, paraprofessionals, drivers, and food service, custodial and maintenance employees employed by the School District, which Exclusive Representative shall have those rights and duties as prescribed by the PELRA and as described in the provisions of this Agreement.

SECTION 2. APPROPRIATE UNIT: The exclusive representative shall represent all such employees of the District contained in the appropriate unit as defined in Article III, Section 2. of this Agreement and PELRA and in certification by the Commissioner of the Bureau of Mediation Services.

ARTICLE 111 DEFINITIONS

SECTION 1. TERMS AND CONDITIONS: "Terms and conditions of employment" means the hours of employment, the compensation therefore including fringe benefits except retirement contributions or benefits other than District payment of, or contributions to, premiums for group insurance coverage for retired employees or severance pay, and the District's personnel policies affecting the working conditions of employees. "Terms and conditions of employment" is subject to the provisions of PELRA.

SECTION 2. DESCRIPTION OF APPROPRIATE UNIT: For purposes of this Agreement, the term, **non-certified**, which includes secretaries/clerical, paraprofessionals, **media center/technical aid**, drivers, **food service**, custodial, maintenance, **IT help desk support technician**, **bus mechanic/building maintenance technician**, shall mean all person in the

appropriate unit employed by the School District in such classifications excluding the following: confidential employees, supervisory employees, part-time employees whose services do not exceed the lesser of 14 hours per week or 35% of the normal work week in the employee's bargaining unit, those District employees who hold positions of temporary or seasonal character for a period not in excess of 67 working days in any calendar year, **are not working for a Minnesota school district or charter school** and emergency employees.

SECTION 3. SCHOOL DISTRICT: For purposes of administering this Agreement, the term "School District or District," shall mean the School Board or its designated representative.

SECTION 4. OTHER TERMS: Terms not defined in this Agreement shall have those meanings as defined by PELRA.

ARTICLE IV SCHOOL DISTRICT RIGHTS

SECTION 1. INHERENT MANAGERIAL RIGHTS: The exclusive representative recognizes that the School District is not required to meet and negotiate on matters of inherent managerial policy, which include, but are not limited to, such areas of discretion or policy as the functions and programs of the District, its overall budget, utilization of technology, the organizational structure and selection and direction and number of personnel.

SECTION 2. MANAGEMENT RESPONSIBILITIES: The exclusive representative recognizes the right and obligation of the School Board to efficiently manage and conduct the operation of the School District within its legal limitations and with its primary obligation to provide educational opportunity for the students of the School system.

SECTION 3. EFFECT OF LAWS, RULES AND REGULATIONS: The exclusive representative recognizes that all employees covered by this Agreement shall perform the services and duties prescribed by the School District and shall be governed by the laws of the State of Minnesota and by legal School District rules, regulations, directives, and orders, issued by properly designated officials of the School District. The exclusive representative also recognizes the right, obligation and duty of the School Board and its duly designated officials to promulgate rules, regulations, directives, and orders from time to time as deemed necessary by the School Board insofar as such rules, regulations, directives, and orders are not inconsistent with the terms of this Agreement and recognizes that the School District, all employees covered by this Agreement, and all provisions of this Agreement are subject to the laws of the State. Any provision of this Agreement found to be in violation of any such laws, rules, regulations, directives, or orders shall be null and void and without force and effect.

SECTION 4. RESERVATION OF MANAGERIAL RIGHTS: The foregoing enumeration of rights and duties shall not be deemed to exclude other inherent management rights and management functions not expressly reserved herein, and all management rights and management functions not expressly delegated in this Agreement are reserved to the School District.

ARTICLE V. EMPLOYEE RIGHTS

SECTION 1. RIGHT TO VIEWS: Nothing contained in this Agreement shall be construed to limit, impair, or affect the right of any employee or the employee's representative to express or communicate a view, grievance, complaint, or opinion on any matter related to the conditions or compensation of public employment or their betterment, so long as this is not designed to and does not interfere with the full, faithful, and proper performance of the duties of employment or circumvent the rights of the exclusive representative or the School District.

SECTION 2. RIGHT TO JOIN: Pursuant to PELRA, employees shall have the right to form and join labor or employee organizations and shall have the right not to form and join such organizations. Employees in an appropriate unit shall have the right by secret ballot to designate an exclusive representative for the purpose of negotiating grievance procedures and the terms and conditions of employment for employees of such unit.

SECTION 3. Payroll Deductions. Pursuant to Minn. Stat. 179A.06, the Employer will deduct from the regular payroll Association dues for those employees in the bargaining unit who are members of the Association and who have requested in writing to have their regular Association dues paid by payroll deduction.

The Union agrees to indemnify and hold the Employer harmless against any and all claims, suits, orders, or judgments brought or issued against the Employer as a result of any action taken or not taken by the Employer under the provisions of this Article.

SECTION 4. Remission OF FUNDS WITHHELD. The aggregate funds deducted and withheld from Association Members in the bargaining unit shall be remitted by the Employer together with an itemized statement to Minnesota School Employees Association no later than **ten (10) business days following the end of payroll period.**

SECTION 5. Association LISTS. The Employer shall report to the Association the information on all employees including additions, deletions, and status change changes

within the bargaining unit. The report shall be made on a **semi-monthly** payroll period basis and shall be transmitted no later than **one (1) week following the end of each payroll period.**

SECTION 6. ACCESS TO FINANCIAL INFORMATION: The School District shall provide, on the written request of the exclusive representative, access to District financial information, budgets and such other information necessary to the performance of the duties of the exclusive representative. Reproduction of such materials will be billed at the normal rate at the discretion of the school representative.

SECTION 7. ACCESS TO DISTRICT FACILITIES FOR ASSOCIATION BUSINESS: The exclusive representative and its members shall have access to District facilities for the purpose of conducting Association business with charges fixed in accordance with District policies and practices for building usage. A completed "Facility Use Form" must precede these meetings and is no guarantee of availability as per school policies. Employees shall not conduct Association business during duty hours without the express prior written consent of the District.

SECTION 8. PERSONNEL FILES: Employees in the unit, upon written request, have the right to review the contents of their personnel files and evaluations. Employees in the unit shall have the right to reproduce any of the contents of their file. Employees in the unit shall have the right to submit for inclusion in their own file written information in response to any material in the file, and such information shall become part of the file. However, the School District may destroy such files as provided by law.

ARTICLE VI RATES OF PAY

SECTION 1. RATES OF PAY:

Subd. 1. The wages and salaries reflected in Schedule A attached hereto shall be a part of the Agreement for the period commencing **July 1, 2023 to June 30, 2025.**

Subd. 2. For the duration of this Agreement, advancement on any salary schedule shall be subject to the terms of this Agreement. Wage and step increases shall occur on July 1 each year of the Agreement. In the event a successor Agreement is not entered into prior to the expiration of this Agreement, an employee shall be compensated according to his/her current rate until a successor agreement is entered into.

Subd. 3. Pay periods for all employees shall be from the 1st of the month to the 15th days of the month and the 16th day of the month to the last day of the month. Paydays shall be on the

15th and 30th of each month. Nine month, hourly employees will receive their first paycheck on September 30th.

If the 15th or 30th of the month falls on Saturday, Sunday, or federal holiday, paychecks will be issued on the last banking day before the weekend or holiday.

Extra work that is not regularly scheduled shall be paid by voucher, which must be submitted to the District Office by the 15th or 30th of the month and shall be paid on the following payday.

SECTION 2. WAGES: A new, full time employee may be placed up to step 3 of the salary schedule in that classification and shall proceed through the salary schedule each year thereafter through step 10 for secretaries, clerical, paraprofessionals, drivers, food service, custodians, and maintenance. Longevity for full-time employees will be paid on the following schedule:

5-9 Years of service = Stipend of \$275
10-14 Years of service = Stipend of \$375
15-19 Years of service = Stipend of \$585
20-24 Years of service = Stipend of \$690
25+ Years of service = Stipend of \$800

The following unit employees will remain on the 2018-2019 wage and longevity scale. This scale will be increased as negotiated: Larry Eason.

Subd. 1. CHANGE IN CLASSIFICATION: When an employee is assigned to a position with a different wage scale, the employee shall be placed on a step number in the new wage scale equivalent to that at which he/she was previously placed.

Subd. 2. PRIOR EXPERIENCE: An employee who has prior job-related experience in the position they are being hired for may be placed up to step 5 on the wage schedule as agreed between the District and the employee with written notification of such given to the union chief steward. This written notification shall include the rationale for the additional step placement for the new employee. Any placement above step 5 would be with the mutual agreement between the district and the union chief steward or union field representative. Employees who were previously employed and return to their original position, may be placed at the step they left, but would lose seniority and longevity.

SECTION 3. PAY RATE FOR TEMPORARY JOB: Any employee required to fill a higher rated job on a temporary basis shall be paid the rate for that job at the employee's current

step. When an employee is assigned temporarily to a position with a lower wage scale, the employee shall receive his/her regular rate of pay for that job assignment.

SECTION 4. OCCUPATIONAL INJURY PAY: If an occupational injury occurring while engaged in School District business is such that the employee is unable to work and is required to leave her/his work on that day of the accident, the employee shall be paid for all hours scheduled to work that day. Consecutive days of absence will be paid as provided by Minnesota Statutes.

SECTION 5. SPLIT SHIFT DIFFERENTIAL: All drivers with an AM and a PM route shall receive three dollars and fifty cents (\$3.50) per hour added to the employee's regular hourly rate of pay. All other employees required to work a split shift shall receive three dollars and fifty cents (\$3.50) per hour added to the employee's regular hourly rate of pay for those days in which a split shift is worked whenever there is more than one hour break in service in a work day.

SECTION 6. FOOD SERVICE DRIVER CUSTODIAL and MAINTENANCE UNIFORM ALLOWANCE: Upon satisfactory completion of probationary period, all full-time food service, custodial, and maintenance employees shall receive up to \$250.00 each year for the purchase of uniforms and shoes. Staff would have to submit a receipt of purchase prior to reimbursement. Excludes all drivers who shall be provided with a winter jacket and cap by the District. After a reasonable amount of time and reasonable "wear and tear," the District will replace the bus driver jacket.

SECTION 7. OVERTIME PAY: Any employee who works over 40 hours per week shall be paid at the rate of one and one-half times the normal hourly rate. All overtime must be approved in advance when possible by the superintendent or custodial supervisor.

SECTION 8. COMPENSATORY TIME: With prior approval of their direct supervisor, employees may elect to be compensated for overtime work at the rates specified in this article in compensatory time rather than pay. Compensatory time off shall be scheduled and approved in writing in advance in the same manner as vacation leave. All compensatory time, whether earned or used, must be recorded on the employee's weekly timesheet

SECTION 9. SUNDAY AND HOLIDAY PREMIUM PAY: All hours worked on Sundays and recognized holidays, when school is not in session, shall be paid at time and one half rate for hours worked. This is in addition to any regular holiday pay the employee may be entitled. Custodians/Maintenance shall be exempt from the Sunday premium pay.

SECTION 10. MILEAGE: Employees who are required to drive their personal vehicles for employment purposes shall be reimbursed at the current school board approved rate. Employees requesting to drive their personal vehicles shall be paid at the current Board rate.

SECTION 11. EDUCATION LICENSE OR CERTIFICATION STIPEND:

Any additional registrations, certifications, and licensures need to be pre-approved by administration and the employee is responsible for paying for any tuition costs. Any employee who holds a license, degree or certification in the field of hire shall receive an additional stipend per hour added to the employee's' regular hourly rate of pay as follows:

SafeServ Certification	\$.24
Para Certification	\$.40
Food Service Certification	\$.40
Two Year Degree	\$.80
Four Year Degree	\$1.60

Any paraprofessional who holds a degree unrelated to education shall be eligible for the two or four year stipend at half the rate.

Boiler License Certified Additional

Special	\$.40
2 nd Class	\$.60
1 st Class	\$.60
Chief	\$.90
AFO License	\$.50
Welding	\$.25
Registered Power Limited Technician - unlicensed	\$.50

Registered Power Limited Technician - full license s .75

Power Limited Technician/Responsible Person \$2.00
Certification holder for the facility

ASE Certification	\$.25
S 1 Body Systems & Special Equipment	\$.10
S2 Diesel Engine	\$.10
S3 Drive Train	\$.10
S4 Brakes	\$.10
S5 Suspension and Steering	\$.10
S6 Electrical/Electronic Systems	\$.10

The following licenses/certifications shall receive an additional stipend per hour added to the employee's regular hourly rate for those hours when the employee is providing direct services for which the license/certification is required:

SLPA Certification	\$1.50
Assistant Cook with CFPM Certification	\$1.50
Class 3 Driver Certification	\$.30

SECTION 12. FOOD SERVICE SPECIAL EVENTS: In the event any food service personnel are requested to work for an event during non-school hours, he/she shall be paid at one and one half times the employee's regular rate of pay for all hours worked for the event.

SECTION 13. EXTRA-CURRICULAR TRIPS:

Subd. 1. All extra-curricular trips sponsored by the School District shall be posted. Sponsored trips shall be those trips for activities that are scheduled by the District and involve an expenditure of District funds. Extra-curricular trips with fourteen or fewer passengers sponsored by the District shall not be required to use a contract driver. Any excess number of students over a full busload but equaling 14 or fewer students will be transported in alternative transportation. For any extra-curricular trips with more than fourteen passengers, the District shall be required to use a contract driver.

Extra-curricular trips will be offered to interested drivers on a rotating basis. Interested drivers shall choose trips on a rotating basis. Then if needed, requests will be made to all drivers and finally with sub drivers. If the District cannot find an interested driver from the unit within the five (5) day deadline, it may use any properly licensed driver available.

The District has the option of utilizing charter transportation for both a bus and a driver for up to 4 (four) trips, in addition to the state tournament trips. Upon mutual agreement, the parties may agree to allow for charter bus service for other situations.

District will pay for the drive time for the mini bus only; **drive time for a van or suburban** is exempt.

Subd. 2. Day Trips: Bus drivers shall be compensated at their regular rate of pay for all in district trips and all normal contracted route time missed while on an extra trip, and \$20.00 per hour thereafter.

Subd. 3. Overnight Trips: Bus drivers will receive their regular rate of pay for all in-district trips and all normal contracted route time missed while on an extra trip. The rate of **\$23.00**

per hour will be paid for driving time outside the regular contracted day. A minimum of ten (10) hours pay shall be paid on layover days and overnight trips.

Subd. 4 Out of Town/Overnight Meals: On trips six (6) to eight (8) hours the district will reimburse meals up to \$20.00 and up to \$40.00 for out of town trips over eight (8) hours. Bus drivers must submit an itemized receipt of meal purchases to receive reimbursement (district credit cards are to be used for fuel purchases only).

SECTION 14. SHIFT DIFFERENTIAL: Applies to custodial employees when 50% or more of a shift is after 4:00 PM. Twenty cents (\$.20) per hour, will be added to the hourly rate for each custodial employee meeting the requirement.

SECTION 15. OVERTIME: Over-time duty will first be assigned to volunteers starting with the most senior custodian in the rotation first; if the volunteer method does not produce a candidate, the over-time duty shall be assigned by the supervisor based on seniority starting with the least senior custodian in the rotation first. The least senior custodian shall have the first assignment and then rotated through to the most senior custodian and repeat the process in the same sequence.

ARTICLE VII GROUP INSURANCE

SECTION 1. SELECTION OF CARRIER: The selection of the insurance carrier and policy shall be made by the School District as provided by law.

SECTION 2. CAFETERIA PLAN: Employee benefits for group insurance will be offered to eligible employees hired on or before the date of this agreement through a cafeteria plan qualified under IRS Code 105, 125, and 129. The cafeteria plan will contain a core set of benefits. Enrollment in these core benefits is required in order to participate in the cafeteria plan and receive any District benefits that meet the individual needs.

Subd. 1. School District Contribution. Employees hired on or before the date of this Agreement are eligible for a contribution to the Cafeteria Plan. The following schedule identifies the School District's contribution for eligible employees selecting either a single health insurance plan or family health insurance plan for the contract years noted. These amounts will be prorated based on the average workweek of hourly employees. These amounts will be prorated based on the average work week of hourly employees and may be spent on insurance programs that are part of the School District's qualified Cafeteria Plan. Proration of benefits means, for example, if an employee works an average of thirty (30) hours per week for a twelve (12) month period, the employee would receive seventy five

percent (75%) of the Cafeteria Plan contribution. This percentage is predicated on a regular forty (40) hour per week schedule.

Employees hired on or before the date of Agreement adoption shall receive a **yearly** contribution to the Cafeteria Plan as follows:

Full-time/12 Month Employees:

Single = \$ 8,211/year

Family = \$18,707/year

7 hour/Less than 12 Month Employees:

Single = \$ 5,009

Family = \$11,412

4 hour/Less than 12 Month Employees:

Single = \$2,874

Family = \$6,548

For subsequent years, the District will increase its contribution to match any premium increases up to a maximum of 5%. Employees are responsible for all premium increases above the 5% covered by the District.

In addition to the Cafeteria Plan contribution, employees hired on or before the date of this Agreement will receive the difference between the current School District Cafeteria Plan contribution and the amounts noted above. This amount will be added to the employee's base wage and paid over the term of their annual employment period. This amount may be used as a pre-tax amount for additional costs of insurance for insurance programs that are part of the School District's Cafeteria Plan programs.

Subd. 2. Optional Insurance. A dental insurance program is available as a non-core insurance plan available to employees at their cost. Any amounts unspent on health insurance as part of the School District's Cafeteria Plan may be used to offset the cost of the dental insurance program. Should any employee choose not to enroll in a School District Cafeteria Plan health insurance program, a single dental insurance policy will be offered to such employees at no cost to the employee on a pre-tax basis.

Subd. 3. Additional Costs. Any additional costs not provided for as part of the School District's contribution to the Cafeteria Plan for purchased insurance policies will be the responsibility of the employee and will be paid through payroll deductions. For purposes of this subdivision, bus drivers work day shall be four (4) hours. No contribution will be made

on a prorated basis for extra-curricular or miscellaneous hours of service by any employee covered under this Agreement.

Subd. 4. If two spouses work in the Lake of the Woods System, they may select either two (2) single plans or one (1) family plan.

Subd. 5. Eligible Employees. Employees who are eligible for benefits are those working at least 30 hours per week. All current employees that were employed prior to July 1, 2015 and working at least 20 hours per week on average will continue to be eligible for Cafeteria Plan benefits.

Subd. 6. Hold Harmless. The School District is held harmless for any person denied benefits because of insurance provider limitations or conditions. (Example if the normal workweek is 40 hours and the employee works 30 hours the employee would receive 75% of the employer contribution listed below) and may be spent on insurance policies as part of the School District's qualified cafeteria plan.

SECTION 3. CLAIMS AGAINST THE SCHOOL DISTRICT: The parties agree that any description of insurance benefits contained in this article are intended to be informational only and the eligibility of any employee for benefits shall be governed by the terms of the insurance policy purchased by the District pursuant to this article. It is further understood that the

District's only obligation is to purchase an insurance policy and pay such amounts as agreed to herein, and no claim shall be made against the District as a result of denial of insurance benefits by an insurance carrier.

SECTION 4. DURATION OF INSURANCE CONTRIBUTION: An employee is eligible for School District contribution as provided in this article as long as the employee is employed by the School District. Upon termination of employment, all District contributions shall cease.

SECTION 5. LIFE INSURANCE: Each employee who qualifies for and is enrolled in the District group term life insurance plan will receive a life insurance policy with a face value of \$50,000. At his or her own expense, an eligible employee may purchase additional life insurance coverage for self or family as allowed by the insurance carrier, through payroll deduction.

SECTION 6. LONG TERM DISABILITY: The School District shall provide a long term disability coverage for each employee at District expense.

ARTICLE VIII LEAVE OF ABSENCE

SECTION 1. SICK LEAVE:

Subd. 1. All employees covered by this Agreement, except part-time employees, shall earn sick leave at the rate of 1 & 1/3 day (equal to the individual's work day) for each month of service in the employ of the School District. Sick leave shall be credited as earned.

Subd. 2. An employee may be granted a leave at the discretion of the School District or its designated representative 3 days of personal leave per year. The days that are used may only be used for situations that arise requiring the employee's personal attention which cannot be attended to when school is not in session and which are not covered under other provisions of this agreement. This leave does not accumulate and there is no payout for unused personal leave. In the event an employee is unable to use all of her personal leave due to it being denied by the school District, the employee may request to have the unused day rolled over to the next school year by submitting a written request and attaching a copy of the denial email that they receive from SMARTeR. Any personal leave request made after April 15th and denied by the School District is not eligible to be rolled over the next school year.

Subd. 3. Unused sick leave days may accumulate to a maximum credit of 150 days for less than 12 month employees.

Subd. 4. Sick leave with pay shall be allowed whenever an employee's absence is found to have been due to illness, injury or disability which prevented **their** attendance and performance of duties on that day or days **or as defined by state or federal law**.

Subd. 5. Sick leave, for the purpose of this Agreement, shall mean leave for personal illness or such illnesses or injury to a member of the employee's immediate family as requires the employee's prompt attention. The term "immediate family," means spouse, parent, child, brother, sister, parent-in-law, or persons for whom the employee is legal guardian **or as defined by state or federal law**. This leave may not be used for recreational purposes.

The School District may require an employee to furnish a medical certificate from a qualified physician as evidence of illness indicating such absence was due to illness in order to qualify for sick leave pay. However, the final determination of the eligibility of an employee for sick leave is reserved to the School District **or as defined by state or federal law**. In the event that a medical certificate will be required, the employee will be so advised.

Subd. 6. Sick leave allowed shall be deducted from the accrued sick leave days earned by the employee.

Subd. 7. Sick leave pay shall be approved only upon electronic submission in SMARTeR.

Subd. 8. When an employee has exhausted **their** accumulated sick leave, another employee bargaining unit may donate not more than two of **their** sick leave days to that employee per disability. A maximum of (20) twenty days per disability may be transferred to the employee's account. A medical verification of the disability must be provided by a doctor. A medical verification and a transfer permission form must be presented to the employee representative and the Superintendent for approval. A denial **cannot be grieved**.

The parties agree that this sick leave bank shall apply to an employee, spouse, child, or parent who is experiencing a catastrophic health condition.

A "catastrophic health condition" is defined as any major illness, injury, impairment, or physical or mental condition that involves an extended period of inpatient and/or outpatient care, including any period of incapacity (defined as the inability to attend work) in connection with such condition. The School Board's determination on whether a situation does or does not meet this definition is not subject to review.

Subd. 9. If an employee's regular hours are reduced and their unused sick leave exceeds the new maximum number of hours allowed, no hours of unused sick leave already accumulated will be deducted from the employee's unused sick leave balance. Once the level of unused sick leave accumulation falls below the new maximum allowed, new hours of unused sick leave will begin to accumulate up to the maximum hours allowed.

Subd. 10. If an employee is unable to attend school due to inclement weather, sick leave may be utilized up to a maximum of two (2) days per year (non-accumulative) **or as defined by state or federal law**.

SECTION 2. CHILD CARE LEAVE

Subd. 1. Child care leave shall be granted by the School District, subject to the provisions of this section, to one parent of an infant child, provided such parent is caring for the child on a fulltime basis.

Subd. 2. An employee making an application for child care leave shall inform the Superintendent or his/her designee, in writing of his/her intention to take childcare leave at least three calendar months prior to the date of the intended leave. The employee shall indicate the expected date to begin the leave and the length of the leave requested.

Subd. 3. If the reason for the child-care leave is occasioned by pregnancy, an employee may utilize sick leave pursuant to the sick leave provisions of this Agreement during a period of physical disability. A pregnant employee will also provide, at the time of the leave application, a written statement from her physician indicating the expected date of delivery.

Subd. 4. The School District shall grant a minimum of three months child-care leave. The School District may, if mutually agreed between the employee and School District, adjust the proposed length, beginning and ending dates of a child care leave to coincide with some natural break in the school year.

Subd. 5. In making a determination concerning the commencement and duration of a child-care leave, the School District shall not in any event be required to:

1. Grant any leave more than twelve months in duration.
2. Permit the employee to return to employment prior to the date designated in the request for child-care leave, unless mutually agreed upon.

Subd. 6. An employee returning from child care leave shall be re-employed in the position in which he/she was previously employed or, if this position no longer exists, in a position for which the employee is qualified.

Subd. 7. Failure of the employee to return to work on the date mutually determined by the employee and the School District under this section shall constitute grounds for termination, unless the School District and the employee mutually agree in writing to an extension of the leave.

Subd. 8. An employee returning from child care leave within the provisions of this section shall retain all of his/her seniority rights, experience, and any unused leave time accumulated under the provisions of the Agreement at the commencement of his/her child care leave. The employee shall not accrue additional seniority, experience, or leave time during the period of absence for child-care leave unless required by statute.

Subd. 9. An employee on child care leave is eligible to participate in group insurance programs if pennitted under the insurance policy provisions, but shall pay the entire premium for such programs as the employee wishes to retain, commencing with the beginning of the child care leave unless otherwise required by statute. The right to continue participation in such group insurance programs will terminate if the employee does not return to work for the School District pursuant to this section and subject to applicable state and federal laws.

Subd. 10. Leaves granted under this section shall be without pay or fringe benefits unless otherwise provided for under this section or by statute.

SECTION 3. COURT APPEARANCE: In the event that an employee is subpoenaed or otherwise required to appear in court, the employee shall not lose salary or leave days unless the employee is a party to the court action or bringing an action against the School District.

If an employee is called for jury duty, the employee's salary will be reduced by the amount of pay the employee receives for his/her jury services and the employee will incur no loss of personal leave.

SECTION 4. WORKERS' COMPENSATION: Pursuant to applicable state and federal laws and regulations, an employee injured on the job in the service of the School District and collecting workers' compensation insurance may draw sick leave and receive full salary from the School District with his/her salary to be reduced by an amount equal to the insurance payments, and only that fraction of the days not covered by insurance will be deducted from his/her sick leave.

SECTION 5. BEREAVEMENT: Ten days (per year) of bereavement leave shall be available to each employee. The days that are used may be deducted from sick leave at the employee's request. Supervisor notification is required. No other form of leave deduction may be used for bereavement.

SECTION 6. MEDICAL LEAVE:

Subd. 1. An employee who has completed his/her probationary period (Article XI, Section 1) and who is unable to perform his/her duties because of illness or injury, has exhausted all sick leave credit available, and has become eligible for long term disability compensation may, upon written request, be granted a medical leave of absence without pay up to six months. This leave may be renewed at the discretion of the School District.

Subd. 2. A written request for leave of absence or renewal thereof under this section shall be accompanied by a written doctor's statement outlining the condition of health and estimated time at which the employee is expected to be able to assume his/her normal responsibilities.

SECTION 7. INSURANCE APPLICATION: An employee on unpaid leave is eligible to continue to participate in group insurance programs if permitted under the insurance policy provisions. The employee shall pay the entire premium for such insurance commencing with the beginning of the leave and shall pay to the School District the monthly premium in advance unless required by statute.

SECTION 8. CREDIT: An employee who returns from unpaid leave shall retain experience credit for pay purposes and other benefits which he/she had accrued at the time he/she went

on leave. No credit shall accrue for the period of time that an employee was on unpaid leave unless required by statute.

SECTION 9. PERSONAL LEAVE:

Subd. 1. An employee may be granted a leave at the discretion of the School District or its designated representative of three (3) days per year. This leave may accumulate to a maximum of five (5) days. An employee shall not be allowed to use more than five (5) personal leave days per year. The days that are used may be deducted from sick leave at the employee's request, and may only be used for situations that arise requiring the employee's personal attention which cannot be attended to when school is not in session and which are not covered under other provisions of this Agreement. Employees not using personal leave days may be paid 50% of their salary for the balance of their personal days. In the event that an employee elects to accumulate personal leave days in lieu of payment, he/she will notify, in writing, the District business office of his/her intentions prior to May 30th.

Subd. 2. Requests for personal leave must be made in writing to the administration at least three (3) days in advance, except in the event of emergencies. The School District or its designated representative reserves the right to refuse to grant such leave based upon the staffing needs of the district. - All leaves must have prior written approval.

SECTION 10. CUSTODIAL/MAINTENANCE VACATION LEAVE:

Subd 1. Each employee earns vacation on the following schedule:

After completing one (1) year of service — 5 days

After completing two (2) years of service — 10 days

After completing five (5) years of service — 15 days

At 6+ years an employee shall earn one (1) additional day of vacation per year up to a cap of 20 days

Employees starting prior to January 1st shall be credited with one year of service. Vacation shall be credited to employees on July 1st.

Unused vacation leave must be taken within six (6) months after the end of the contract year that it was earned. Unused vacation expires. Unused vacation time is not part of any severance pay upon retirement, resignation or dismissal.

SECTION 11. UNPAID LEAVES: Employees, with the written approval of the School District, may be granted up to two years of leave without pay and fringe benefits and without loss of seniority ranking.

A deduction for employer paid benefits shall occur when an employee who has used all of his/her sick/personal leave and takes an unpaid leave. An unpaid leave is defined as a time period of not less than one hour for which the employee is not compensated. During the period of unpaid leave for this section, the employee shall be responsible for all District costs for benefits to include but not limited to Health Insurance, Dental, Insurance, Life Insurance, Disability Insurance or Deferred Compensation or 403B contributions.

ARTICLE IX HOURS OF SERVICE

SECTION 1. BASIC WORK WEEK AND YEAR: The School Board, prior to each school year, establishes the number of school days and employee duty days for the next school year, and the employees shall perform services on those days as determined by the School District, including those legal holidays on which the School District is authorized to conduct school and has determined to conduct school.

All secretaries, clerical, paraprofessionals, drivers, and food service employees shall be paid for student contact days scheduled on the school calendar at the beginning of the school year whether such days are actually held or not. Other student days may be held at the discretion of the School District and will be paid after the submission of a voucher and on the next regularly scheduled pay date. Make-up days shall be at the discretion of the School District or its representative. Make-up days of said student days may occur outside of the school calendar, and those days will not be compensated for again. All unit employees shall be required to attend an in-service day prior to the start of student contact days each year.

This article shall in no way be construed as a guarantee of days, hours, weeks, or twelve months of work. Should it become necessary to change or establish schedules departing from the normal work day/week in the interest of efficient operations of the School District, no less than fourteen calendar days of written notice will be given to the employee with a copy to the Association. Job classifications and work expectations are as follows:

SECRETARIES: These employees are expected to work the teacher calendar plus up to fifteen additional days up to 8 hours a day and up to 40 hours per week. Additional days may be added each year by mutual agreement of the parties.

CLERICAL AND PARAPROFESSIONALS: These employees are expected to work the school calendar up to 8 hours a day and 40 hours a week.

FOOD SERVICE: These employees are expected to work the student calendar days and up to 8 hours a day and 40 hours a week. The food service employee's hours will not be manipulated to eliminate the effect of Article VI, Section 5. Split Shift Differential.

DRIVERS: The hours of these employees will vary according to the routes he or she is assigned. Such assignments will be bid by seniority. As an exception to the bid by seniority language, the District has the option of assigning a route to a driver who lives in the vicinity of the route who agrees to house the school district bus at his/her home. Days of work for the drivers (B5) will be determined by the student calendar with up to 20 hours considered the normal workweek. A driver will be paid for a minimum of two hours for the morning trip and two hours for the afternoon trip or their actual time worked whichever is greater. Other additional times may be assigned to all employees at the discretion of the supervisor, and with the approval of the superintendent at additional pay=

CUSTODIANS/MAINTENANCE: These employees are expected to work 40 hours per week and 2080 hours per year.

CUSTODIAN DRIVER: These employees are expected to work 40 hours per week and 2080 hours per year combined between the two positions.

SECTION 2. PART-TIME EMPLOYEES: The School District reserves the right to employ such personnel as it deems desirable or necessary on a part-time or casual basis.

SECTION 3. SHIFT AND STARTING TIME: All employees will be assigned starting times and shifts as determined by the School District and notified no later than August 15 each year.

SECTION 4. LUNCH PERIOD AND BREAKS: Each employee shall be provided with a duty free lunch period of not less than 30 minutes. Each employee shall also be provided with a break of fifteen minutes per day during each four-hour period of services, not to exceed two fifteen minute breaks per eight-hour day.

SECTION 5. EMERGENCY SCHOOL CLOSING: All unit employees shall be paid for student contact days scheduled on the school calendar at the beginning of the school year whether such days are actually held or not. Make-up days shall be at the discretion of the School District. Make-up days may occur outside of the school calendar, and those days will not be compensated for again. All unit employees shall be required to attend required in-service days. Additional work days may be held at the discretion of the School District and will be paid after the submission of a voucher and on the next regularly scheduled pay date.

SECTION 6. MEETINGS: Employees shall be paid for attendance at all meetings either required or requested to include, but not limited to, staff meetings and IEP meetings outside the regular work day hours.

SECTION 7. STAFF DEVELOPMENT: All unit employees may be required to attend in-service days and/or activities outside the normal school calendar days. Any mandatory in-service days outside the normal calendar days shall be scheduled within the last two weeks of August. Alternative in-service activities and workshops may be used in place of scheduled mandatory in-service days with approval of administration.

SECTION 8. HEALTH & SAFETY COMMITTEES: The District shall allow up to two (2) representatives from the unit to serve on the district health and safety committee. The employee representatives shall receive their regular hourly rate of pay while serving on this committee.

SECTION 9. JOB DESCRIPTIONS: A copy of the job description covering each position in this bargaining unit shall be attached to the Master Agreement in Appendix "B".

SECTION 10. INCREASE IN HOURS: If the District determines that it's necessary to increase the number of hours or days of services provided by a position listed in Article XII, Section 2, it may do so, at its discretion, by increasing the assignment of the employee holding that position. Such an increase shall be limited to 5 hours/week. Said increase will be allowed once/position. If the District, due to a student's needs and IEP or medical recommendation request the same paraprofessional be increased in hours who has already been increased during the regular school year, the District shall meet and confer with the unit leadership. The paraprofessional must be willing to work the assignment. The unit leadership will have the authority to grant a waiver of the normal increase in hour's procedure to the District for specific incidents that meet this criterion.

SECTION 11. EARLY OUTS: Whenever the District schedules the school day to begin late or let out early due to in-services or other activities where students are dismissed at least two weeks or more in advance, all staff may be required to complete the workday with assignments as directed by the district.

ARTICLE X HOLIDAYS

SECTION 1. PAID HOLIDAYS: All employees shall receive paid holidays according to the following schedule:

Subd. 1. 12 MONTH EMPLOYEES

Juneteenth (June 19th), Independence Day, Labor Day, Thanksgiving Day, Day after Thanksgiving, Christmas Eve Day, Christmas Day, New Year's Day, Presidents Day, Good Friday, Easter Monday and Memorial Day

Subd. 2. LESS THAN 12 MONTH EMPLOYEES

Labor Day, Good Friday or Easter Monday, Thanksgiving Day, Presidents Day, New Year's Day, Christmas Day and Memorial Day, Juneteenth (June 19th) – for those employees who are doing extended summer employment.

SECTION 2. WEEKENDS: Holidays that fall on weekends will be observed on a day established by the School District.

ARTICLE XI DISCIPLINE DISCHARGE AND PROBATIONARY PERIOD

SECTION 1. PROBATIONARY PERIOD: Under the provisions of this Agreement an employee shall serve a probationary period of one (1) year during which time the School District shall have the unqualified right to suspend without pay, discharge, or otherwise discipline such employee; and during this probationary period, the employee shall have no recourse to the grievance procedure, insofar as suspension, discharge, or other discipline is concerned. However, a probationary employee shall have the right to bring a grievance on any other provisions of the Agreement alleged to have been violated.

SECTION 2. PROBATIONARY PERIOD: CHANGE OF CLASSIFICATION: In addition to the initial probationary period an employee transferred or promoted to a different classification shall serve a new probationary period of nine working months in any such new classification. During this three- month probationary period, if it is determined by the School District that the employee's performance in the new classification is unsatisfactory, the School District shall have the right to reassign the new employee to his/her former classification. The employee may decide to return to his/her former classification within the first thirty (30) days of the new assignment.

SECTION 3. JUST CAUSE: Disciplinary action may be imposed upon an employee who has satisfactorily completed the initial probationary period only for just cause. Discipline shall be imposed in a timely manner.

SECTION 4. PROGRESSIVE DISCIPLINE: Disciplinary action shall normally include only the following measures and shall normally be administered progressively in the following order:

Subd. 1. Reprimands, either oral or written;

Subd. 2. Suspension from duty without pay;

Subd. 3 Discharge from employment.

The District reserves the right to move directly to a higher level of discipline based on the seriousness of the offense and other relevant factors.

SECTION 5. MEETINGS WITH AN EMPLOYEE: If a supervisor meets with an employee to discuss a reprimand, demotion, suspension, or discharge, the employee has the right to have a union representative present. The district shall provide the employee with a one (1) day advance written notice of an employee meeting. Such notification will include a general description of the issues to be discussed or the subject of the investigation. This section shall not apply to discussion with employees over performance or general work assignments and instructions.

SECTION 7. DISCHARGE DUE PROCESS: No employee who has completed the probationary period, shall be discharged without having been afforded an opportunity to hear the reason(s) for the discharge and without an opportunity to offer an explanation of the relevant facts and circumstances surrounding the events which preceded the discharge and/or any extenuating or mitigating circumstances which the employee believes is relevant to the discharge decision. Whenever possible and practical, such opportunities shall be provided in a conference with the District, which shall be conducted after advance notice to the employee. His/her Union representative shall be permitted to attend the conference. The grievant(s) and steward shall remain in pay status for all related meetings until arbitration.

SECTION 8. DISCIPLINARY ACTION RECORDS: A written record of all disciplinary actions within the meaning of this article shall be provided to the involved employee(s) and may be entered into the employee's personnel record. Investigations into conduct, which do not result in disciplinary action, however, shall not be entered into the employee's personnel record. The disciplined employee or Union representative shall be entitled to submit a written response to be included in the employee's personnel record.

SECTION 9. SENIORITY DATE: Employees shall acquire seniority upon completion of the probationary period as defined in this Agreement and, upon acquiring seniority, the seniority date shall relate back to the first date of hire. A seniority list shall be made up and posted by the School District and revised every year. The date of hire that affects the seniority list shall be the date the School District approves the hiring of the employee. When the seniority list is first posted, the employees shall have thirty days to make any corrections. On the revised posting the employees shall have only fifteen days to make corrections, after which the

revised posting shall be the official seniority list. If there is a tie-breaker the following will occur:

Subd. 1. In the event of a tie in seniority, the staff member with the greatest number of certifications and/or licensure shall be considered the more senior. Only those licenses/certifications on file by February 1 in the District Office shall be considered applicable.

Subd. 2. In the event a tie still exists, the staff member with the highest level of postsecondary degree shall be considered the more senior. Only those degrees on file by February 1 in the District Offices shall be considered applicable.

Subd. 3. In the event a tie still exists, the staff member with the highest level of postsecondary degree in a related, educational field shall be considered the more senior. Only those degrees on file by February 1 in the District Office shall be considered applicable.

Subd. 4. In the event a tie still exists, the employer shall have the discretion to determine which staff member shall be placed on unrequested leave of absence.

The tie-breaker language will be for any new hires under this contract (July 1, 2014-June 30, 2016). All employees hired prior to this contract will use a flip-of-a-coin tie breaker.

SECTION 10. JOB POSTING: Permanent job openings in any classification in the School District will be posted in all buildings in the School District for a period of not less than five working days. On the day of posting, a notice of posting shall be emailed to all employees on "layoff" status with notification to the chief steward. Employees interested in the position must advise the District in writing within the posting period. A permanent job opening is a vacancy in a position scheduled 14 hours or 35% of the normal work- week or more per week. A vacancy will not exist when the person holding that position is on vacation, sick leave or other leave of absence. No vacancy shall exist if there are employees on layoff or reduction who are qualified and available for these positions.

ARTICLE XII REDUCTION IN FORCE/RECALL AND RE-EMPLOYMENT

SECTION 1. The School District shall establish a seniority list according to job classification for use in reduction of hours, layoffs and recalls from layoffs. Employees shall be laid off in inverse order according to their seniority in their classification. Employees on layoff or reduction of hours shall retain seniority and the right to recall within their classification in seniority order for a period of twenty- four months after the date of layoff.

An employee who is being laid off or reduced in hours shall be given a written notice of such two weeks before the intended layoff or reduction. When possible, an employee resigning his/her position shall give the School District a written notice two weeks prior to leaving.

All employees on layoff shall be responsible for keeping the School District informed of their addresses and telephone numbers. An employee on layoff who does not respond within five days after being notified by certified mail, sent to the employee's last known address, will be considered to have resigned and shall lose all further right to recall.

SECTION 2. CLASSIFICATIONS: The following classifications and their comparable worth banding shall exist in this Agreement.

1. Driver
 1. Bus Driver, B5
 2. Van/Car Driver, B4
11. Secretary
 1. Secretary, B4
111. Paraprofessional
 1. Paraprofessional, B4
 2. Media Center/Technical Aid B4
- IV. Food Service
 1. Cook, A2
- V. Clerical
 1. Clerical, B4
- VI. Custodial and Maintenance
 1. Custodial, B6
 2. IT Help Desk Support Technician B6
 3. Bus Mechanic/Maintenance, B6M
 4. Assistant Mechanic, B6MA

SECTION 3. VOLUNTARY TERMINATION AND RE-EMPLOYMENT: In the event that an employee voluntarily terminates his/her employment from a bargaining unit position and is subsequently re-employed by the District within this bargaining unit within a time period of no greater than twelve (12) months after the date of termination, the employee shall:

Subd. 1. Be reinstated without having to serve a new probationary period notwithstanding any other provision to the contrary.

Subd. 2. Be reinstated to a similar vacant position, in the same classification, at the same rate of pay the employee last earned, as of the date of termination, including longevity.

ARTICLE XIII SEVERANCE PAY

Custodial, maintenance, secretaries, clerical, paraprofessionals, drivers, and food service employees who retire or resign from the School District shall be granted the following percentage of their accumulated sick leave days with pay:

Length of Employment: 0-5 years - No Withdrawal
 6-10 years - 25%
 11-19 years - 50%
 20-25 years - 75%
 26+ years — 100%

The following individuals: Larry Eason and Dawn Reinhart would be grandfathered in on their original schedule as listed below:

0-5 years — No Withdrawal
6-10 years - 25%
11-15 years — 50%
16-17 years — 75%
18+ years — 100%

The rate of pay for each day will be calculated on the average daily salary of the employee at the time he/she terminates his/her employment. -

The employee will receive severance pay in a lump sum payment to a Health Care Savings Plan within 30 days of resignation. All employees eligible for the severance payment will contribute 100% of their severance to a Health Care Savings Plan as designated by the district.

If an employee dies and has severance pay coming, the employee's beneficiary will receive the severance pay.

ARTICLE XIV GRIEVANCE PROCEDURE

SECTION 1. APPLICATION: This grievance procedure shall be applicable whenever a public employer and the Exclusive Representative of public employees cannot reach

agreement on a grievance procedure as required by PELRA. The parties agree to use the BMS grievance procedure as defined in PELRA and attached in Appendix B.

ARTICLE XV DISTRICT MATCH 403(b) TAX DEFERRED ANNUITY

SECTION 1. ELIGIBILITY : The District's match to an employee's qualified 403(b) tax deferred annuity shall become available to an employee when they have completed three years of employment in the District. An employee may contribute to a qualified 403(b) tax deferred annuity on his/her own prior to becoming eligible for the District's match.

SECTION 2. AMOUNT: Effective within one month of ratification of this Agreement, for each dollar (\$1) that an employee contributes via payroll deduction to a qualified 403(b) tax deferred annuity, the District shall contribute one dollar (\$1) to the same annuity, up to a maximum monthly contribution of one hundred **twenty-five dollars (\$125)** effective through June 30, **2025**.

SECTION 3. ENROLLMENT: An eligible employee may initiate his/her participation in the District match by submitting the appropriate forms to the Business Office at least thirty (30) days prior to the month the employee wishes to begin the match.

SECTION 4. RENEWAL: Once an employee has initiated the District match, his/her participation will continue at the same level unless he/she notifies the District in writing of a change.

ARTICLE XVI DURATION

SECTION 1. TERMS AND REOPENING NEGOTIATIONS: This Agreement shall remain in full force and effect for a period commencing July 1, **2023** through June 30, **2025** and thereafter until modifications are made pursuant to the PELRA. If either party desires to modify or amend this Agreement commencing at its expiration, it shall give written notice of such intent in accordance with the PELRA. Unless otherwise mutually agreed, the parties shall not commence negotiations more than 60 days prior to the expiration of the Agreement.

SECTION 2. EFFECT: This Agreement constitutes the full and complete Agreement between the School District and the Exclusive Representative representing the employees. The provisions herein relating to terms and conditions of employment supersede any and all prior Agreements, resolutions, practices, School District policies, rules or regulations concerning terms and conditions of employment inconsistent with these provisions.

SECTION 3. FINALITY: Any matters relating to the terms and conditions of employment, whether or not referred to in this Agreement, shall not be open for negotiation during the term of this Agreement.

SECTION 4. SEVERABILITY: The provisions of this Agreement shall be severable, and if any provision thereof or the application of any such provision under any circumstances is held invalid, it shall not affect any other provisions of this Agreement or the application of any provision thereof.

IN WITNESS WHEREOF, The parties have executed the Agreement as follows:

FOR: MINNESOTA SCHOOL EMPLOYEES ASSOCIATION

Chief Steward

MSEA Field Representative

Dated this _____ Day of _____, 2024

FOR: INDEPENDENT SCHOOL DISTRICT NO. 0390

Board Chairperson

Board Clerk

Superintendent

Dated this _____ Day of _____, 2024

APPENDIX A SUPPLEMENTAL INSURANCE PAYMENTS

With the changes to School District contributions to the District's Cafeteria Plan, current employees may receive less than they received under the provisions of the Agreement for 2014-2016.

Subd. 1. Pursuant to Appendix A of the Agreement for 2016-2018, these employees will be eligible to receive a cash payment that represents the difference between the amounts contributed to the District Cafeteria Plan under the Agreement for 2014-2016 and the amounts to be contributed to the District Cafeteria plan under the Agreement for 2016-2018. The employees currently participating in the District Cafeteria Plan are identified as follows:

<u>Name</u>	<u>Amount</u>
Olson, Dawn	\$2,394.57
Eason, Larry	\$2,394.57
Fuller, Dale	\$2,394.57
Reinhart, Dawn	\$2,394.57

These cash payments will be amortized over the number of pay periods each employee is paid over the course of the year.

Subd. 2. In addition to those employees identified as currently participating in the District Cafeteria Plan as noted above, the following employees will be allowed to participate in a future District Cafeteria Plan and will be eligible for a cash payment representing the difference between the amounts contributed to the District Cafeteria Plan as provided for in the Agreement for 2014-2016 and the amounts contributed to the District Cafeteria Plan as provided for in the 2016-2018 Agreement. This group of employees will be eligible for this cash payment should they choose to participate in the District Cafeteria Plan so long as they remain District employees. The employees not currently participating in the District Cafeteria Plan are identified as follows:

Tracy Cook
Muriel Crandall
Stephanie Plutko
Amber Zemke
William Moeller

Any amounts paid in cash for individuals not currently participating in the District Cafeteria Plan will be predicated on type of insurance applied for, single or family, and the rates in place pursuant to the 2014-2016 and 2016-2018 Agreements.

APPENDIX B

BMS GRIEVANCE PROCEDURE

5510.5120 APPLICATION.

Parts 5510.5110 to 5510.5190 are applicable when a public employer and an exclusive representative of public employees have not reached agreement on or do not have access to a contract grievance procedure as required by Minnesota Statutes, section 179A.20, subdivision 4.

5510.5130 DEFINITIONS.

Subpart 1. Scope. For the purposes of parts 5510.5110 to 5510.5190 the words defined in this part have the meanings given them.

Subp. 2. Bureau. "Bureau" means the Bureau of Mediation Services.

Subp. 3. Days. "Days" means calendar days.

Subp. 4. Employee. "Employee" means any public employee who is employed in a position that is part of an appropriate unit for which an exclusive representative has been certified under Minnesota Statutes, section 179A.12.

Subp. 5. Grievance. "Grievance" means a dispute or disagreement regarding the application or interpretation of any term of a contract required under Minnesota Statutes, section 179A.20, subdivision 1. If no contract exists between the exclusive representative and the employer, "grievance" means a dispute or disagreement regarding the existence of just cause in the discipline of any employee or the termination of non-probationary employees.

Subp. 6. Non Probationary. "Non Probationary" means an employee who has completed an initial probationary period required as a part of the public employer's employment process.

Subp. 7. Party. "Party" means either the exclusive representative and its authorized agent or the employer and its authorized representative.

Subp. 8. Service. "Service" means personal delivery or service by the United States Postal Service, postage prepaid and addressed to the individual or organization at its last known mailing address. Service under parts 5510.5110 to 5510.5190 is effective upon deposit with the United States Postal Service, as evidenced by a postmark or dated receipt, or upon personal delivery.

5510.5131 COMPUTATION OF TIME.

In computing any period of time prescribed or allowed by parts 5510.5110 to 5510.5190, the day or act or event upon which a period of time begins to run shall not be included. The last day of the time period shall be included unless it is a Saturday, Sunday, or holiday.

5510.5140 STEP ONE.

When an employee or group of employees represented by an exclusive representative has a grievance, the employee or an agent of the exclusive representative shall attempt to resolve the matter with the employee's immediate supervisor within 21 days after the employee, through the use of reasonable diligence, should have had knowledge of the event or act giving rise to the grievance. The supervisor shall then attempt to resolve the matter and shall respond in writing to the grievant and the agent of the exclusive representative within five days after the grievance is presented.

5510.5150 STEP TWO.

If the supervisor has not been able to resolve the grievance or has not responded in writing within the time period provided in part 5510.5140 (step one), a written grievance may be served on the next appropriate level of supervision by the exclusive representative. The written grievance shall provide a concise statement outlining the nature of the grievance, the provisions of the contract or the just cause situation in dispute, and a statement of the relief or remedy requested. The written grievance must be served on the employer's representative within 15 days after the immediate supervisor's response was due under part 5510.5140 (step one). The employer's representative shall meet with the agent of the exclusive representative within five days after service of the written grievance and both parties shall attempt to resolve the grievance. The employer's representative shall serve a written response to the grievance on the agent of the exclusive representative within five days of the meeting. The response shall contain a concise statement of the employer's position on the grievance and the remedy or relief the employer is willing to provide, if any.

5510.5160 STEP THREE.

If the grievance is not resolved under part 5510.5150 (step two), the exclusive representative may serve the written grievance upon the chief administrative agent of the employer or that person's designated representative within ten days after the written response required by part 5510.5150 (step two) was due. An agent of the exclusive representative shall meet with the chief administrative officer or designee within five days of service of the written grievance and they shall attempt to resolve the matter. The chief administrative officer or designee shall serve a written response to the grievance on the agent of the exclusive representative within five days of the meeting.

5510.5170 ARBITRATION.

Subpart 1. Referral to arbitration. If the response of the chief administrative officer or designee is not received within the period provided in part 5510.5160 (step three) or is not satisfactory, the exclusive representative may serve written notice on the employer of its intent to refer the case to arbitration within ten days after the response required by part 5510.5160 (step three) is due. Subp. 2. Selection of arbitrator. Within ten days of the service of written notice of intent to arbitrate, the employer's chief administrative officer or designee

shall consult with the agent of the exclusive representative and endeavor to mutually agree upon an arbitrator to hear and decide the grievance. If the parties do not agree upon the selection of an arbitrator, either party may request a list of impartial arbitrators from the bureau. The parties shall alternately strike names from a list of seven names to be provided by the bureau until only one name remains, and the remaining name shall be the designated arbitrator. The determination of which party will commence the striking process shall be made by mutual agreement or a flip of a coin. If one party refuses to strike names from the list provided by the bureau, the other party may serve written notice of this fact upon the bureau, with a copy to the offending party. Unless it is confirmed that the parties have otherwise selected or agreed upon an arbitrator within three days of service of the notice of refusal or failure to strike names, the bureau shall designate one name from the list previously provided to the parties and the person so designated by the bureau shall have full power to act as the arbitrator of the grievance.

Subp. 3. Arbitrator's authority. The arbitrator shall have no authority to amend, modify, add to, or subtract from the terms of an existing contract. The decision and award of the arbitrator shall be final and binding upon both parties.

Subp. 4. Arbitration expenses. The employer and the exclusive representative shall share equally the arbitrator's fees and necessary expenses. Cancellation fees shall be paid by the party requesting the cancellation and any fees incurred as the result of a request for clarification shall be paid by the party requesting the clarification. Each party shall be responsible for compensating its own representatives and witnesses except to the extent provided by part 5510.5180, subpart 1.

Subp. 5. Transcripts and briefs. Because arbitration is intended to provide a simple, speedy alternative to litigation processes, the use of transcripts and briefs should be considered only in exceptional circumstances. If a verbatim record is required, it may be prepared providing the party desiring the record pays the cost and makes a copy available to the other party and the arbitrator without charge. The arbitrator may maintain written notes of the hearing and may use an electronic recording device to supplement the note taking. These notes shall be considered the arbitrator's private and personal property and shall not be made available to the parties or another third party. If a recording device is used by the arbitrator to supplement the arbitrator's notes, the arbitrator shall retain the recording for a period of 90 days following the issuance of the award.

5510.5180 PROCESSING OF GRIEVANCES.

Subpart 1. Release time. To the fullest extent feasible, the processing of grievances under parts 5510.5110 to 5510.5190 shall be conducted during the normal business hours of the employer. Employees designated by the exclusive representative shall be released from work without loss of regular non overtime earnings as a result of their necessary participation in

meetings or hearings held pursuant to parts 5510.5110 to 5510.5190, whenever such release is consistent with the ability of the employer to conduct safe and reasonable operations. No more than three employees shall be entitled to compensation for participation in a single meeting or hearing with respect to any one grievance.

Subp. 2. Waiver of steps. The parties may by written mutual agreement waive participation in the grievance steps in parts 5510.5140 to 5510.5160 and may similarly agree to extend the time limits established by parts 5510.5140 to 5510.5170.

Subp. 3. Time limits. A failure to raise a grievance within the time limits specified in part 5510.5140, or to initiate action at the next step of the procedure in parts 5510.5140 to 5510.5170 within the time limits in these parts shall result in forfeiture by the exclusive representative of the right to pursue the grievance. A failure of an employer representative to comply with the time periods and procedures in parts 5510.5140 to 5510.5170 shall require mandatory alleviation of the grievance as requested in the last statement by the exclusive representative.

5510.5190 EFFECTIVE DATE.

Subpart 1 . No existing agreement. In cases where there is no current collective bargaining agreement between an exclusive representative and a public employer, parts 5510.5110 to 5510.5190 are effective May 18, 1987.

Subp. 2. Existing agreement. If an exclusive representative and a public employer have executed a collective bargaining agreement before May 18, 1987, and the agreement relies upon the grievance procedure adopted by the commissioner to satisfy Minnesota Statutes, section 179A.20, subdivision 4, parts 5510.5110 to 5510.5190 shall become effective only upon the termination of the agreement. During the term of any agreement executed before May 18, 1987, the provisions of the grievance procedure contained in Minnesota Rules 1987, parts 5510.4600, 5510.4700, 5510.4800, 5510.4900, 5510.5000, and 5510.5100 shall prevail.

JOB DESCRIPTIONS

Position: Assistant Cook

Supervisor: Head Cook

Role Definition; Assists in preparing, cooking, serving and cleanup for school nutrition pragramas.

Responsibilities and Duties

1. Receive and unpack food and supplies.
2. Work Bears Den game night rotation.
3. Participate in ongoing professional training.
4. Observe safety and security procedures; report potentially unsafe conditions.
5. Obtain and maintain Food Manager certification.
6. Other duties as assigned by supervisor.

Necessary Skills

1. Ability to maintain confidentiality.
2. Ability to communicate well with others.
3. Ability to follow policies and procedures.
4. Ability to prioritize work activities and use time efficiently.
5. Ability to meet challenges with resourcefulness and generate suggestions for improving work.

Physical Requirements: This work requires the frequent exertion of up to 50 pounds of force; work regularly requires speaking or hearing and using hands to finger, handle or feel, frequently requires standing, walking, tasting or smelling, pushing or pulling, lifting and repetitive motions and occasionally requires sitting, stooping, kneeling, crouching or crawling and reaching with hands and arms; work has standard vision requirements; vocal communication is required for expressing or exchanging ideas by means of the spoken word and conveying detailed or important instructions to others accurately, loudly or quickly; hearing is required to perceive information at normal spoken word levels; work requires preparing and analyzing written or computer data, visual inspection involving small defects and/or small parts, using of measuring devices, operating machines and observing general surroundings and activities; work occasionally requires exposure to outdoor weather conditions and exposure to blood borne pathogens and may be required to wear specialized personal protective equipment; work is generally in a moderately noisy location (e.g. business office, light traffic).

Position: Special Education Paraprofessional

B-4

Supervisor: Licensed Special Education Teacher and/or Principal/Dean

Role Definition: The Special Education Paraprofessional performs human support work assisting students to meet educational, communication, emotional, physical and behavioral goals, assisting classroom teachers and professional staff by working with special needs students individually or in small groups, and related work as apparent or assigned.

Responsibilities and Duties:

1. Assists children in meeting their individualized education plan (IEP) goals under the supervision of the classroom teacher, speech therapist, occupational therapist or any other professionals working with the students.
2. Assists children in the classroom as well as the general education setting; helps to model and encourage respect, communication and competency of their work tasks.
3. Assists students to manage their behaviors in a professional, nonjudgmental, empathetic manner and follows their behavior plans.
4. Assist in student physical management needs including, but not limited to, restraint, bussing, lifting and/ or physical transfer.
5. Assists children in their daily routines.
6. Carry out personal hygiene activities including assisting students with feeding, restroom, showering, bathing and / or diapering.
7. Assist students with communication needs/impairments including, but not limited to, use of alternative communication devices and equipment, oral motor activities and social language skills.
8. Assist in management and utilization of assistive devices including wheelchairs, prone standers, transfer, walkers and other OT/ PT devices.
9. Helps to maintain the safety of children and the environment.
10. Observes children on school property and keeps applicable notes as necessary.
11. Assists classroom teacher(s) and professional staff by performing specific duties as assigned or undertaking specialized tasks to achieve and enhance instructional objectives.
12. Assists with the maintenance of various records and files.
13. Adapts instructional materials, equipment or strategies, as directed, to accomplish instructional objectives and supports students' needs.
14. Facilitates activities, as developed by the Teacher or therapist when necessary.
15. Works with individuals or small groups to reinforce instruction introduced by the Teacher and supports student progress on IEP goals.
16. Assists with developing appropriate social skills and behavior; assists with managing and/or charting behavior.
17. Escorts students to special classes and therapy; provides supervision in school areas and at school related activities off site.
18. Collaborates with related service personnel. Participates in in-service training programs as assigned.
19. Participates in conferences with families and other team members as requested.

20. All other duties as assigned by Supervisor/Administrator and professional staff

Physical Requirements: This work requires the frequent exertion of up to 50 pounds of force; work regularly requires speaking or hearing and using hands to finger, handle or feel, frequently requires standing, walking, tasting or smelling, pushing or pulling, lifting and repetitive motions and occasionally requires sitting, stooping, kneeling, crouching or crawling and reaching with hands and arms; work has standard vision requirements; vocal communication is required for expressing or exchanging ideas by means of the spoken word and conveying detailed or important instructions to others accurately, loudly or quickly; hearing is required to perceive information at normal spoken word levels; work requires preparing and analyzing written or computer data, visual inspection involving small defects and/or small parts, using of measuring devices, operating machines and observing general surroundings and activities; work occasionally requires exposure to outdoor weather conditions and exposure to blood borne pathogens and may be required to wear specialized personal protective equipment; work is generally in a moderately noisy location (e.g. business office, light traffic).

Position: Lake of the Woods School Office Secretary

Supervisor: as assigned by Superintendent

Role Definition: Performs secretarial tasks for the administration and staff to include such activities as:

scheduling appointments, daily student attendance, collect daily lunch counts from classroom teachers (if applicable), typing and preparing reports as directed.

Responsibilities and Duties:

1. Types, copies, files and / or distributes correspondence as directed.
2. Answers phone calls, monitors calendars and appointments, and make arrangements for supervisor or as directed.
3. Answers or provides assistance with questions of parents, students or staff concerning office procedures, policies and rules
4. Maintains Student Permanent Records.
5. Monitors and records students leaving and entering the building.
6. Assist with Parent/Teacher Conferences and other events as requested.
7. Provides direct support for District Assessment and MARSS Coordinator as directed
8. All other duties assigned

Physical Requirements: This work requires the frequent exertion of up to 50 pounds of force; work regularly requires speaking or hearing and using hands to finger, handle or feel, frequently requires standing, walking, tasting or smelling, pushing or pulling, lifting and repetitive motions and occasionally requires sitting, stooping, kneeling, crouching or crawling and reaching with hands and arms; work has standard vision requirements; vocal communication is required for expressing or exchanging ideas by means of the spoken word and conveying detailed or important instructions to others accurately, loudly or quickly; hearing is required to perceive information at normal spoken word levels; work requires preparing and analyzing written or computer data, visual inspection involving small defects and/or small parts, using of measuring devices, operating machines and observing general surroundings and activities; work occasionally requires exposure to outdoor weather conditions and exposure to blood borne pathogens and may be required to wear specialized personal protective equipment: work is generally in a moderately noisy location (e.g. business office, light traffic).

Position: Paraprofessional

Supervisor: Lead/Classroom Teacher as assigned

Role Definition: The paraprofessional's primary role is to assist certified and professional staff in monitoring progress, reinforce established lesson plans, and skills development,

document student progress as it pertains the student education plans and interventions as directed by certified staff.

Responsibilities and Duties:

1. Effectively carry out activities as directed by the supervising teachers on a daily, weekly and monthly basis. These duties will vary and may include, but are not limited to the following.
2. Interact effectively with students on a one-to-one, small and large group basis as necessary from day to day.
3. Maintain regular schedules as determined at the beginning of the year with the lead teacher and classroom teacher.
4. Assist the classroom teacher and staff with instruction as it pertains to the individual needs of the student(s) with whom the paraprofessional is assigned.
5. Carry out behavior management plans as directed by the lead or classroom teacher.
6. Carry out personal hygiene activities including assisting students with feeding, restroom, showering, bathing and / or diapering.
7. Assist students with communication needs/impairments including, but not limited to, use of alternative communication devices and equipment, oral motor activities and social language skills.
8. Assist in management and utilization of assistive devices including wheelchairs, prone standers, transfer, walkers and other OT/ PT devices.
9. Assist teacher and/or staff members in determining appropriate strategies and modifications as needed based on daily contacts with individual students.
10. Assist in collection of accurate and measurable data and record keeping to be used for reporting to parents and for state and federal accounting systems.
11. Work as an effective member of the interdisciplinary team.
12. Follow the district organizational hierarchy when reporting progress or needs of individual students and/issues or concerns about programming. (Lead teacher-principal-superintendent school board).
13. Follow district procedures regarding confidentiality and reporting of abuse/neglect of students enrolled in program.
14. Maintain demeanor of professionalism in regards to work ethics and relationships with students and teachers.
15. Assists students to and from classes, activities, events, or transportation as assigned.
16. All other duties as assigned by Supervisor/Administration.

Physical Requirements: This work requires the frequent exertion of up to 50 pounds of force; work regularly requires speaking or hearing and using hands to finger, handle or feel, frequently requires standing, walking, tasting or smelling, pushing or pulling, lifting and

repetitive motions and occasionally requires sitting, stooping, kneeling, crouching or crawling and reaching with hands and arms; work has standard vision requirements; vocal communication is required for expressing or exchanging ideas by means of the spoken word and conveying detailed or important instructions to others accurately, loudly or quickly; hearing is required to perceive information at a normal spoken word levels; work requires preparing and analyzing written or computer data, visual inspection involving small defects and/or small parts, using of measuring devices, operating machines and observing general surroundings and activities; work occasionally requires exposure to outdoor weather conditions and exposure to bloodborne pathogens and may be required to wear specialized personal protective equipment; work is generally in a moderately noisy location (e.g. business office, light traffic).

Position Title: Media Center/Technical Aide

Supervisor: Principal or Superintendent

Role Definition: This position assists in managing a library collection and performs a variety of media center and clerical duties including working with groups of students in the Library setting.

Responsibilities and Duties:

1. Follows and maintains knowledge of all District policy(ies) and procedures.
2. Troubleshoots audio-visual (AV) equipment.
3. Knows and uses Dewey Decimal System.
4. Catalogs books and new equipment.
5. Repairs, covers and binds damaged books.
6. Assists students with reference work, selection of books, online reference searches, computer use in the media center.
7. Prepare weekly lessons on library resources, digital citizenship and works with each class on a weekly or every-other-week basis.
8. Supervises students during library visits.
9. Selects library materials as requested by teaching staff.
10. Processes check-ins and check-outs of books, periodicals, and reference materials and audiovisual (AV) equipment to staff and students.
11. Processes new and donated books and other library materials.
12. Assists with the coordination of special events and book fairs in the library.
13. Creates and manages student library accounts.
14. Assists students and staffing operation of media center facilities, materials and equipment.
15. Works with students in groups or individually in the library setting.
16. Inventories and stocks library supplies.
17. Assists with collection of fees and billing.
18. Tracks overdue and lost books.
19. Performs general office duties including answering phones, and taking messages as appropriate, greeting the public, typing, copying, filing and sorting materials.
20. Takes all responsible precautions to provide for health and safety of the students and to protect equipment, materials and facilities.
21. Professionally represents the school and the District in interactions with parents, community, staff, and students and resolves conflict in a professional manner.
22. Complies with applicable District, state, local and federal laws, rules and regulations.
23. Attends work regularly and is punctual.

Physical Requirements: This work requires the frequent exertion of up to 50 pounds of force; work regularly requires speaking or hearing and using hands to finger, handle or feel, frequently requires standing, walking, tasting or smelling, pushing or pulling, lifting and repetitive motions and occasionally requires sitting, stooping, kneeling, crouching or crawling and reaching with hands and arms; work has standard vision requirements; vocal communication is required for expressing or exchanging ideas by means of the spoken word and conveying detailed or important instructions to others accurately, loudly or quickly; hearing is required to perceive information at normal spoken word levels; work requires preparing and analyzing written or computer data, visual inspection involving small defects and/or small parts, using of measuring devices, operating machines and observing general surroundings and activities; work occasionally requires exposure to outdoor weather conditions and exposure to bloodborne pathogens and may be required to wear specialized personal protective equipment; work is generally in a moderately noisy location (e.g. business office, light traffic).

Position: Bus Driver

Supervisor: Transportation Supervisor

Role Definition: School bus drivers are charged with the safe transportation of District students and staff. Bus drivers pick up students at stops along established routes and drop them off at school and transports students at the end of the school day. They may also transport students and faculty to special events, such as field trips or sporting events.

1. Bus Driver Requirements: Class B License with a School Bus, Passenger, and an Air Brake Endorsement.
2. Must keep a current Physical Endorsement on file at all times.
3. Transports students to and from school in a safe, responsible and efficient manner.
4. Check and monitors vehicles prior to operation to ensure safety and proper operation of vehicle. Pre-trip inspection forms are kept with the bus each day and must be turned into the Transportation Supervisor at the end of each month with the time sheets.
5. Any safety or maintenance repairs found necessary, must be recorded in Pre-Trip Inspection and recorded on the bulletin board immediately.
6. Fills vehicle as needed.
7. Cleans vehicle interiors as needed.
8. Drivers are expected to follow and enforce the Student Behavior Policy while riding on the Bus.
9. All other duties as assigned by Supervisor/Administration.

Physical Requirements: This work requires the occasional exertion of up to 10 pounds of force; work regularly requires sitting, speaking or hearing, using hands to finger, handle or feel, reaching with hands and arms and repetitive motions, frequently requires climbing or balancing and pushing or pulling and occasionally requires standing, walking, stooping, kneeling, crouching or crawling, tasting or smelling and lifting; work requires close vision, distance vision, ability to adjust focus, depth perception, color perception, night vision and peripheral vision; vocal communication is required for expressing or exchanging ideas by means of the spoken word and conveying detailed or important instructions to others accurately, loudly or quickly; hearing is required to perceive information at normal spoken word levels; work requires visual inspection involving small defects and/or small parts, operating machines, operating motor vehicles or equipment and observing general surroundings and activities; work regularly requires working near moving mechanical parts, exposure to fumes or airborne particles and exposure to outdoor weather conditions, frequently requires exposure to vibration and occasionally requires exposure to toxic or caustic chemicals, exposure to the risk of electrical shock and exposure to blood borne pathogens and may be required to wear specialized personal protective equipment; work is generally in a moderately noisy location (e.g. business office, light traffic).

Position: Custodial/Maintenance

Supervisor: Supervisor of Buildings & Grounds/Transportation

Role Definition: Perform general cleaning and maintenance to provide pleasant and safe surroundings for students and staff

Custodial/Maintenance Duties/ Requirements:

1. Has knowledge of and follows standard safety procedures and requirements in the workplace for a school environment.
2. Ability to use tools to accomplish general maintenance and repairs as needed and directed.
3. Ability to work off a ladder or other raised surface as needed.
4. Able to follow oral and written direction and work independently.
5. Able to read and understand SDS sheets.
6. Ability to communicate with students, co-workers, supervisor, and the community in a positive and responsive way that is consistently welcoming and enhances work relationships.
7. Keeps building and assigned areas neat, clean, and sanitary at all times.
8. Performs maintenance and inspections of the building's various operational equipment — fire alarm, fire extinguishers, elevator, eyewash stations, A.E.D., exit lights — as assigned.
9. Checks daily to ensure that all exit doors in assigned area are working properly and reports to supervisor immediately if they need to be repaired.
10. Checks daily to ensure that all lighting in assigned area works.
11. Reports all health and safety concerns, security concerns or inappropriate student behavior as soon as possible to the supervisor or principal.
12. Promptly cleans according to health and safety standards, areas where students or staff have gotten sick.
13. Does minor repairs as skills allow as needed and reports all major repairs to supervisor or principal.
14. Informs supervisor of needed supplies before they run out.
15. Sets up the building and equipment for special or extracurricular activities and cleans area and puts equipment away following such activities as needed.
16. Attends emergency situations in the district when observed or directed.
17. Completes work orders as assigned.
18. Responds to the needs of the occupants.
19. Performs and maintains all custodial duties within the building.
20. All other duties as assigned by Supervisor/Administration.

Physical Requirements: The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. - hearing and speaking to exchange information - seeing to perform assigned duties - dexterity of hands and fingers to operate equipment - ability to bend, crouch, twist, reach, kneel, crawl, and balance during building maintenance activities - pushing, pulling equipment that exceeds 100 pounds or lifting heavy equipment or supplies (up to 50 pounds) - climbing stairs/ladders - walking, standing or sitting for extended periods of time operating assigned equipment - exposure to air contaminants, confined work spaces, dirt, electrical hazards, temperature extremes, noise, toxic materials and vibrations.

Position: Bus Mechanic Assistant/Playground Inspector

B6MA

Supervisor: Supervisor of Buildings & Grounds/Transportation

Duties and Requirements:

1. Documents all Building maintenance and vehicle maintenance/repairs using the School Dude maintenance program.
2. Assists the Bus Mechanic in pretrip inspections and maintenance as requested.
3. Assists the Bus Mechanic in getting all vehicles ready for an annual state inspection.
4. Follows the Schools purchasing guidelines when purchasing parts and fuel.
5. Cleans and fuels all type III vehicles and extra-curricular buses as needed.
6. Monitors all type III vehicles and extra-curricular trip buses for needed maintenance.
7. Performs minor maintenance on all vehicles such as wiper blades, light replacements, seat repair, heater motor replacement, etc.
8. Works with the supervisor in the Scheduling of all extra-curricular trips and daily use of all vehicles.
9. Inspects vehicles and does minor repairs ensuring compliance with Minn. State Patrol standards. 10. Maintains a clean and orderly shop facility in compliance with all OSHA and Safety requirements. 11. Plans and organizes daily work according to demands and priorities.
12. Performs a monthly inspection of all playground equipment.
13. Substitutes as a custodian or grounds keeper when requested by the supervisor.
14. Must complete all other duties assigned by Supervisor/Administration.
15. 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.
16. Maintains the minimum of a Special Class Engineer Boilers license.
17. Maintains 2. I .2. I .2 Class AJB Operator Certification with the MPCA.
18. Must have the ability to understand and efficiently carry out instructions.
19. Check and monitor vehicles prior to operation to ensure safety and proper operation of vehicles. Pre-Trip inspection forms are kept with the bus each day and must be turned into the Transportation Supervisor at the end of each month with the time sheets.
20. Must be able to pass a yearly drivers review.
21. Transports students to and from school in a safe and responsible manner.
22. Fills vehicle and cleans interior as needed.
23. Drivers are expected to follow and enforce the Student Behavior Policy while riding the bus.

Physical Requirements: Works both Indoor and Outdoor and may be exposed to harsh weather conditions. May be exposed to exhaust, gasoline, diesel fuel, chemicals and electrical hazards.

May be exposed to loud noise. Performs physical activities that require use of the arms and legs moving the whole body, such as standing, walking, lifting, pushing, pulling, carrying, stooping, bending, reaching and handling of light and heavy materials, equipment and tools. Uses hands and fingers to operate various hand tools and operates various pieces of equipment such as cleaning equipment, tractors, bobcat, snow plow, bush hog.

Position: Building Maintenance Technician/Bus Mechanic

B6M

Supervisor: Supervisor of Buildings & Grounds/Transportation

Duties & Requirements:

- 1 . Troubleshoots problems and performs skilled mechanical work repairing Vehicles, Maintenance Equipment, and Facilities as needed.
2. Ability to understand hydraulic, electrical and air schematics.
3. Ability to weld and use oxy/acetylene torch.
4. Documents all Building maintenance and vehicle maintenance/repairs using the School Dude maintenance program.
5. Follows the Schools purchasing guidelines when purchasing parts and supplies to accomplish repairs.
6. Inspects and repairs vehicles ensuring compliance with Minn. State Patrol standards.
7. Maintains a clean and orderly shop facility in compliance with all OSHA and Safety requirements.
8. Plans and organizes seasonal work according to demands and priorities.
9. Must have a knowledge of HVAC systems to do necessary preventive maintenance and repairs.
10. Must work with the IT Dept. when needed such as security systems, access systems, camera systems and electronic lock systems.
11. Works with outside contractors as directed.
12. Substitutes as a bus drivers as needed.
13. Must complete all other duties assigned by Supervisor/Administration.
14. 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.
15. Maintains Refrigeration Engineers Certification.
16. Maintains ASE Certification.
17. Maintains Aquatics Facility Operators Certification.
18. Maintains Unlicensed Power Limited Technician and Unlicensed Electrician Registration.
19. Maintains the minimum of a Special Class Engineer Boilers license.
20. Maintains 2.1.2. I .2 Class AJB Operator Certification with the MPCA.
21. Must have the ability to understand and efficiently carry out instructions.
22. Must be able to pass a yearly drivers review.
23. Must continually take required coursework and additional classes as technology becomes increasingly more complicated.

Physical Requirements

Works both Indoor and Outdoor and may be exposed to harsh weather conditions.

May be exposed to exhaust, gasoline, diesel fuel, chemicals and electrical hazards.

May be exposed to loud noise and tall heights.

Performs physical activities that require use of the arms and legs moving the whole body, such as standing, walking, lifting, pushing, pulling, carrying, stooping, bending, reaching and handling of light and heavy materials, equipment and tools.

Uses hands and fingers to operate various hand tools and operates various pieces of equipment such as tractors, bobcat, and man lifts.

wage Rate Scale 2021-2022

February 12, 2024

Jeff Nelson
Superintendent
ISD 390 – Lake of the Woods Schools
236 15th Avenue SW, PO Box 310
Baudette, MN 56623

Dear Jeff:

BLB Consulting, LLC proposes consulting services to ISD 390 – Lake of the Woods Schools to assist with the district's comprehensive facility management system.

Scope of Services

- Update Autodesk Revit floor, roof and site plans for the following facilities:
 - Lake of the Woods School
 - Bus Garage/Transportation Building
- Update the district's fire evacuation routes and severe weather shelter area maps as requested by district staff for the above listed facilities.
- Review and update the district's 10-year Long Term Facilities Maintenance (LTFM) budget. Coordinate changes with district staff and train new staff on UFARS codes.
- Expand the district's preventive maintenance program with additional MN State Fire Marshal requirements and HVAC maintenance procedures.
- Review and update the district's Buildings and Grounds asset inventory including estimated replacement dates and costs.
- Support and train district staff in the use of the district's work order/preventive maintenance system called Asset Essentials.
- Support and train district staff in the use of the district's utility bill tracking system called MNB3.

Project Timeline/Fee Proposal

Between February 1, 2024, and June 30, 2024, BLB Consulting, LLC will provide the district with the deliverables listed in the Scope of Services section and table below.

	Package Description	Cost	Select Packages By Transferring Cost Into This Column
1	All services listed in the Scope of Services section above.	\$3,250	
2	Maintain ISD 390/BLB Buildings and Grounds website.	Included	
	Total Package	\$3,250	

Any additional services will be discussed with the owner prior to the start of the service and be billed on a time and materials basis according to the rates below.

Hourly Billing Rates


Sr. Project Manager	\$105 per hour
Project Manager	\$85 per hour
Assistant Project Manager	\$65 per hour
Data Entry – Level 1	\$55 per hour
Data Entry – Level 2	\$45 per hour

Professional and General Liability certificates of insurance will be submitted upon request.

If this proposal reflects your understanding of the services to be provided by BLB Consulting, LLC, please sign and return a copy to our office. If you have any questions regarding this proposal please contact Brian Boelter at 612-599-7639.

Brian Boelter – BLB Consulting LLC

Date



02/12/2024

Authorized Signature for ISD 390 – Lake of the Woods Schools

Date

Student Activity Account Proposals for School Board Approval

The school board approves the Business Manager to move \$2,767.49 in expenses from the Student Activity Class of 2028 to fund 1 as a general expense. This expense was improperly coded to the class of 2028 in FY2022. After extensive research with Triple A, Advisors, student representatives, and current employees it was determined that the expense belonged to a former class that graduated.

Class of 2028

Advisor: _____ Sign _____ Date: _____

Superintendent: _____ Date: _____
Print Sign

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

Sequence: Group-Sub, Crs

								B24					% YTD			Remaining
L	Fd	Org	Pro	Fin	O/S	Crs	Class Sub	Description	Annual Budget	Period 202401	Year To Date	% YTD	Encumbrances	+ Enc		Balance
725 Class of 2025																
E	21	005	298	301	401	725	401	725	Class of 2025	3,500.00	0.00	0.00	0%	0.00	0%	3,500.00
R	21	005	298	301	099	725	401	725	Class of 2025	(4,000.00)	0.00	0.00	0%	0.00	0%	(4,000.00)
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	(7,235.06)	0%	0.00	0%	7,235.06
R	21	005	298	301	099	726	401	726	Class of 2026	(4,000.00)	0.00	0.00	0%	0.00	0%	(4,000.00)
E	21	005	298	301	401	726	401	726	Class of 2026	1,200.00	0.00	0.00	0%	0.00	0%	1,200.00
726 Class of 2026									(2,800.00)	0.00	(7,235.06)	258%	0.00	258%		4,435.06
727 Class of 2027																
B	21	401	727				400	727	Class of 2027	0.00	0.00	(2,325.04)	0%	0.00	0%	2,325.04
E	21	005	298	301	401	727	401	727	Class of 2027	1,200.00	0.00	0.00	0%	0.00	0%	1,200.00
R	21	005	298	301	099	727	401	727	Class of 2027	(4,000.00)	0.00	0.00	0%	0.00	0%	(4,000.00)
727 Class of 2027									(2,800.00)	0.00	(2,325.04)	83%	0.00	83%		(474.96)
729 Class of 2028																
B	21	401	729				400	729	Class of 2028	0.00	0.00	2,767.49	0%	0.00	0%	(2,767.49)
E	21	005	298	301	401	729	401	729	Class of 2028 Expense	1,200.00	0.00	0.00	0%	0.00	0%	1,200.00
729 Class of 2028									1,200.00	0.00	2,767.49	231%	0.00	231%		(1,567.49)
730 Class of 2029																
B	21	401	730				400	730	Class of 2029	0.00	0.00	(3,465.10)	0%	0.00	0%	3,465.10
E	21	005	298	301	401	730	401	730	Class of 2029	4,000.00	0.00	0.00	0%	0.00	0%	4,000.00
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	(1,735.68)	0%	0.00	0%	1,735.68
E	21	005	298	301	401	731	401	731	High School PBIS	700.00	0.00	0.00	0%	0.00	0%	700.00
R	21	005	298	301	099	731	401	731	High School PBIS	(1,000.00)	(265.73)	(265.73)	27%	0.00	27%	(734.27)
731 HS PBIS									(300.00)	(265.73)	(2,001.41)	667%	0.00	667%		1,701.41
732 Backpack Program																
B	21	401	732				400	732	Backpack Program	0.00	0.00	(9,787.45)	0%	0.00	0%	9,787.45
R	21	005	298	301	099	732	401	732	Backpack Program	(5,000.00)	0.00	0.00	0%	0.00	0%	(5,000.00)
E	21	005	298	301	401	732	401	732	Backpack Program	500.00	0.00	0.00	0%	0.00	0%	500.00
732 Backpack Program									(4,500.00)	0.00	(9,787.45)	217%	0.00	217%		5,287.45
733 Class of 2030																
B	21	401	733				400	733	Class of 2030	0.00	0.00	(4,087.32)	0%	0.00	0%	4,087.32