LAKE OF THE WOODS

Lake of the Woods School ISD #390
June 24, 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 May 20, 2024 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. DeeDee Stenberg - Social Worker
        ii. Appointments
            1. JD Mesenbrink - Summer Custodial/Maintenance
    d. Superintendent Evaluation and Contract Approval
    e. Approval of the MSHSL Resolution for Membership for the 2024/25 school year.
    f. Approval of Daycare Lease Agreements
        i. Jenica Mercil - Tree House Tots
        ii. Lucy Solar & Mckenzee LaBore- Little Kids & Us
        iii. Trina Walton - Little Friends Daycare
        iv. Kali Neu - Neu Kali Ann Daycare
    g. Approval of Resolution 2023/2024-37 accepting a donation of $187.00 from the Wabanica Lutheran Church for the Backpack Program.
    h. Notice of filing dates for election to the school board, ISD 390.
    i. Approval of Revised 2023-2024 school year budget
    j. Approval of the 2024-2025 school year budget
    k. Approval of AFSCME Memorandum of Understandings
    l. Set special board meeting for Monday, July 15 at 5:00 PM in the ITV room
    m. Approval of Resolution 2023/2024-38 accepting a donation of $200.00 from the The Prevention Coalition for the Calming Corners.
    n. Approval of Resolution 2023/2024-39 accepting a donation of $600.00 from Lake of the Woods County for the Calming Corners.
    o. Approval of Resolution 2023/2024-40 accepting a donation of $600.00 from Ruby's Pantry for the Calming Corners.
    p. Approval of Resolution 2023/2024-41 accepting a donation of $200.00 from Stellher Human Services for the Calming Corners.
    q. Approval of Resolution 2023/2024-42 accepting a donation of $250.00 from Northwest Community Action for the Calming Corners.

r. Approval of Resolution 2023/2024-43 accepting a donation of $200.00 from the American Legion for the Calming Corners.

8. Other Business
9. Adjourn

Lake of the Woods School ISD #390
May 20, 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), Corryn Trask (Direstor), Lynnette Ellis (Director)

Members Absent:

Others Present: Jeff Nelson, Mary Merchant, Jill Olson, Woody Fiala, Sarah Pierson, Julisa Matthias, Hannah Fish

1. **Call to Order by Chair Boyd Johnson at 7:09 PM.**

2. **Pledge of Allegiance**

3. **Agenda**
   Motion by **Robyn Sonstegard** second by **Karla Robida** to approve the May 20, 2024 meeting agenda.
   Motion passes (6-0)

4. **Board Presenters**
5. **Written Communication**
6. **Old Business**
7. **New Business**
   a. Motion by **Lynnette Elis** second by **Tim Lyon** to approve the April 22, 2024 school board meeting minutes.
      Motion passes (6-0)

   b. Motion by **Corryn Trask** 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 **Tim Lyon** second by **Robyn Sonstegard** to approve the resignations and appointments as presented.
         i. Resignations
            1. Gayle Friesen - Bus Driver
         ii. Appointments
            1. Amanda Rairdon - Special Education Teacher
         Motion passes (6-0)

      iii. Non-Renewals
         1. Motion by **Karla Robida** second by **Corryn Trask** to approve Resolution 2023/2024-37 for the Nonrenewal of Kirby Borgen, probationary teacher.

a. **Roll Call Vote: Trask _yea_ Johnson _yea_ Ellis _yea_ Robida _yea_ Sonstegard _yea_ Lyon _abstain_**
Motion passes (5-0)

2. Motion by **Robyn Sonstegard** second by **Tim Lyon** to approve the nonrenewal of Kris Berthiaume, Paraprofessional and Kelsey Armstrong, Paraprofessional
   a. **Roll Call Vote: Trask _yea_ Johnson _yea_ Ellis _yea_ Robida _yea_ Sonstegard _yea_ Lyon _yea_**
   Motion passes (6-0)

d. Motion by **Karla Robida** second by **Tim Lyon** to approve Resolution 2023/2024-34 accepting a donation of $258.75 from the Wabanica Lutheran Church for the Backpack Program.
Motion passes (6-0)

e. Motion by **Robyn Sonstegard** second by **Tim Lyon** to approve Resolution 2023/2024-35 placing a Continuing Contract/Tenured Employee, Deanna Stenberg, on Unrequested Leave of Absence.
   a. **Roll Call Vote: Trask _yea_ Johnson _yea_ Ellis _yea_ Robida _yea_ Sonstegard _yea_ Lyon _yea_**
   Motion passes (6-0)

f. Motion by **Lynnette Ellis** second by **Karla Robida** to approve Resolution 2023/2024-36 accepting a donation of $220.00 from the Wabanica Lutheran Church for the Backpack Program.
Motion passes (6-0)

g. Motion by **Robyn Sonstegard** second by **Tim Lyon** to authorize the superintendent to submit all required information to the Commissioner of Education to request Review and Comment for a proposed capital expenditures that would be funded through a combination of a capital project levy and school building bond.
Motion passes (6-0)

h. Motion by **Karla Robida** second by **Tim Lyon** to approve the 2023-2025 School Nurse Contract, with the amendment to change the cover page dates to July 1, 2023 - June 30, 2025.
Motion passes (6-0)

i. Motion by **Tim Lyon** second by **Corryn Trask** to approve the 2024-2025 Interquest Detection Canines Contract.
Motion passes (6-0)

j. Motion by **Lynnette Ellis** second by **Karla Robida** to award the milk bid for the 2024-2025 school year to **Cass Clay Creamery**.
Motion passes (6-0)

10. Adjourn by Chair Boyd Johnson at 7:30 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 May 31,2024

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

L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	District Account Description	A24 Adopted Budget	B24-2 Revised Budget	Year To Date	Variances Adopted to Revised	Variances Revised to YTD
E	01	005	010	000	110	000	422	00	Exec. Salaries-Board Member	12,480.00	15,000.00	15,275.00	2,520.00	275.00
E	01	005	010	000	210	000	422	00	Board FICA	955.00	1,150.00	1,168.53	195.00	18.53
E	01	005	010	000	305	000	422	00	Board Consulting Fees	1,332.00	1,500.00	1,670.33	168.00	170.33
E	01	005	010	000	366	000	422	00	Travel, Conv, Conf-Board	600.00	0.00	0.00	(600.00)	0.00
E	01	005	010	000	401	000	422	00	Board General Supplies	135.00	3,500.00	3,665.70	3,365.00	165.70
E	01	005	010	000	820	000	422	00	Board Dues & Member.	5,385.00	1,601.00	1,601.35	(3,784.00)	0.35
E	01	005	020	000	110	000	422	00	Superintendent	59,478.00	60,061.00	54,521.06	583.00	(5,539.94)
E	01	005	020	000	210	000	422	00	FICA	4,550.00	3,861.00	3,761.87	(689.00)	(99.13)
E	01	005	020	000	218	000	422	00	TRA	5,204.00	5,135.00	4,770.48	(69.00)	(364.52)
E	01	005	020	000	220	000	422	00	Group Hospitilizat.	8,908.00	4,454.00	4,454.04	(4,454.00)	0.04
E	01	005	020	000	230	000	422	00	Life Insurance	112.00	110.00	100.32	(2.00)	(9.68)
E	01	005	020	000	240	000	422	00	Long Term Disability	250.00	193.00	187.26	(57.00)	(5.74)
E	01	005	020	000	250	000	422	00	Board share TSA	1,750.00	1,750.00	1,604.24	0.00	(145.76)
E	01	005	020	000	305	000	422	00	Consulting Fees	4,000.00	1,000.00	14,068.00	(3,000.00)	13,068.00
E	01	005	020	000	320	000	422	00	Communications Serv. - Supt	950.00	1,000.00	486.64	50.00	(513.36)
E	01	005	020	000	366	000	422	00	Travel, Conv, Conf-Supt	800.00	0.00	0.00	(800.00)	0.00
E	01	005	020	000	401	000	422	00	General Supplies	500.00	0.00	0.00	(500.00)	0.00
E	01	005	020	000	820	000	422	00	Dues & Member.	1,700.00	5,026.00	5,026.00	3,326.00	0.00
E	01	005	105	000	170	000	422	00	DO Secretary/Accts Payable	68,577.00	63,000.00	58,628.09	(5,577.00)	(4,371.91)
E	01	005	105	000	210	000	422	00	FICA	5,246.00	4,819.00	4,212.45	(427.00)	(606.55)
E	01	005	105	000	214	000	422	00	PERA	5,143.00	4,500.00	4,376.33	(643.00)	(123.67)
E	01	005	105	000	220	000	422	00	Group Hospitilizat.	0.00	7,423.00	7,423.40	7,423.00	0.40
E	01	005	105	000	230	000	422	00	Life Insurance	118.00	119.00	62.30	1.00	(56.70)
E	01	005	105	000	240	000	422	00	Long Term Disability	133.00	143.00	69.40	10.00	(73.60)
E	01	005	105	000	250	000	422	00	Board share TSA	1,025.00	1,044.00	960.00	19.00	(84.00)
E	01	005	105	000	270	000	422	00	Workmens Compensat.	30,000.00	30,000.00	20,623.00	0.00	(9,377.00)
E	01	005	105	000	280	000	422	00	Unemploy. Comp.	0.00	0.00	944.16	0.00	944.16
E	01	005	105	000	305	000	422	00	Consulting Fees-Legal/Audit/A	135,000.00	185,000.00	277,999.02	50,000.00	92,999.02
E	01	005	105	000	320	000	422	00	Admin Communications Serv.	500.00	0.00	0.00	(500.00)	0.00
E	01	005	105	000	329	000	422	00	Postage & Express	8,000.00	4,600.00	3,420.00	(3,400.00)	(1,180.00)

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

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

L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	District Account Description	A24 Adopted Budget	B24-2 Revised Budget	Year To Date	Variances Adopted to Revised	Variances Revised to YTD
E	01	005	105	000	366	000	422	00	Travel, Conv, Conf-District Of	500.00	500.00	434.71	0.00	(65.29)
E	01	005	105	000	370	000	422	00	Copier Lease-District Office	30,000.00	40,000.00	34,877.93	10,000.00	(5,122.07)
E	01	005	105	000	401	000	422	00	General Supplies	5,000.00	2,000.00	2,495.23	(3,000.00)	495.23
E	01	005	105	000	820	000	422	00	Dues & Member.	125.00	700.00	700.00	575.00	0.00
E	01	005	105	000	896	000	422	00	Taxes, Assmts, Int. Penalties(	4,000.00	500.00	696.33	(3,500.00)	196.33
E	01	005	105	000	899	000	422	00	Miscellaneous	0.00	8,000.00	7,802.64	8,000.00	(197.36)
E	01	005	108	000	170	000	422	00	Technology Coordinator	64,749.00	68,652.00	58,591.54	3,903.00	(10,060.46)
E	01	005	108	000	186	000	422	00	Technology Assistant Salary	36,335.00	25,863.00	25,683.58	(10,472.00)	(179.42)
E	01	005	108	000	210	000	422	00	FICA	7,733.00	7,115.00	5,930.25	(618.00)	(1,184.75)
E	01	005	108	000	214	000	422	00	PERA	7,581.00	7,050.00	6,320.63	(531.00)	(729.37)
E	01	005	108	000	220	000	422	00	Group Hospitilizat.	15,640.00	12,316.00	11,814.81	(3,324.00)	(501.19)
E	01	005	108	000	230	000	422	00	Life Insurance	107.00	110.00	97.90	3.00	(12.10)
E	01	005	108	000	240	000	422	00	Long Term Disability	440.00	531.00	672.84	91.00	141.84
E	01	005	108	000	250	000	422	00	Board share TSA	1,560.00	1,560.00	1,430.00	0.00	(130.00)
E	01	005	108	000	305	000	422	00	Consulting Fees	5,000.00	0.00	46.25	(5,000.00)	46.25
E	01	005	108	000	320	000	422	00	IT Cell Phone	0.00	105.00	291.31	105.00	186.31
E	01	005	108	000	366	000	422	00	Travel, Conv, Conf	0.00	119.00	119.00	119.00	0.00
E	01	005	108	000	401	000	422	00	IT General Supplies	10,000.00	8,000.00	6,582.94	(2,000.00)	(1,417.06)
E	01	005	108	000	405	000	422	00	Subscriptions	20,000.00	39,710.00	39,710.24	19,710.00	0.24
E	01	005	108	000	435	000	422	00	Paper/Printer Supplies/Consu	0.00	2,500.00	1,713.26	2,500.00	(786.74)
E	01	005	108	000	436	000	422	00	Software Technology Departm	7,500.00	3,500.00	3,273.00	(4,000.00)	(227.00)
E	01	005	108	000	530	000	422	00	IT Equipment	20,000.00	38,000.00	37,425.62	18,000.00	(574.38)
E	01	005	108	000	555	000	422	00	Software/Web Services	30,000.00	33,000.00	32,520.53	3,000.00	(479.47)
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	IT Operating Equipment	10,000.00	5,000.00	4,260.76	(5,000.00)	(739.24)
E	01	005	108	599	456	000	422	00	Emergency Connectivity Expe	0.00	23,000.00	22,999.00	23,000.00	(1.00)
E	01	005	110	000	170	000	422	00	Marketing/Media	10,000.00	10,000.00	6,724.00	0.00	(3,276.00)
E	01	005	110	000	210	000	422	00	FICA	765.00	765.00	514.40	0.00	(250.60)
E	01	005	110	000	218	000	422	00	TRA	750.00	750.00	588.36	0.00	(161.64)
E	01	005	110	000	316	000	422	00	Data Processing-Regionl	25,000.00	23,000.00	22,986.20	(2,000.00)	(13.80)

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

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

L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	District Account Description	A24 Adopted Budget	B24-2 Revised Budget	Year To Date	Variances Adopted to Revised	Variances Revised to YTD
E	01	005	220	000	305	000	422	00	Consulting Fees - PLTW	5,000.00	4,150.00	4,150.00	(850.00)	0.00
E	01	005	220	000	430	000	422	00	PLTW Supplies	1,400.00	0.00	0.00	(1,400.00)	0.00
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	292	000	305	000	422	00	Consulting Fees-Athletics	0.00	500.00	0.00	500.00	(500.00)
E	01	005	400	000	305	000	422	00	BRIC Membership Dues	0.00	3,000.00	(16,320.15)	3,000.00	(19,320.15)
E	01	005	400	372	305	000	422	00	Consulting Fees- MA Fees	0.00	2,500.00	0.00	2,500.00	(2,500.00)
E	01	005	640	316	366	000	403	00	Travel, Conv, Conf-Districtwid	15,000.00	4,500.00	4,435.61	(10,500.00)	(64.39)
E	01	005	716	342	311	000	449	00	Other Contracted Security	0.00	250.00	1,024.94	250.00	774.94
E	01	005	718	342	311	000	449	00	Safe School Consulting Fees	3,000.00	14,776.00	14,524.73	11,776.00	(251.27)
E	01	005	718	342	401	000	449	00	General Supplies	0.00	9,572.00	10,322.20	9,572.00	750.20
E	01	005	760	302	580	000	424	00	Capital Bus Lease	20,082.00	0.00	0.00	(20,082.00)	0.00
E	01	005	760	713	365	000	539	00	Chargeback Transportation O	0.00	19,133.00	0.00	19,133.00	(19,133.00)
E	01	005	760	717	365	000	539	00	Chargebacks Transportation E	0.00	61,000.00	0.00	61,000.00	(61,000.00)
E	01	005	760	720	110	000	422	00	Transportation Supervisor	39,371.00	48,500.00	48,345.74	9,129.00	(154.26)
E	01	005	760	720	180	000	422	00	Sal-Bus Driver	165,000.00	175,000.00	184,362.95	10,000.00	9,362.95
E	01	005	760	720	181	000	422	00	Bus Mechanic	50,054.00	34,850.00	30,175.60	(15,204.00)	(4,674.40)
E	01	005	760	720	210	000	422	00	FICA	19,463.00	17,964.00	19,747.13	(1,499.00)	1,783.13
E	01	005	760	720	214	000	422	00	PERA	19,082.00	15,143.00	16,598.08	(3,939.00)	1,455.08
E	01	005	760	720	220	000	422	00	Group Hospitilizat.	25,636.00	25,000.00	11,257.23	(636.00)	(13,742.77)
E	01	005	760	720	230	000	422	00	Life Insurance	173.00	173.00	179.66	0.00	6.66
E	01	005	760	720	240	000	422	00	Long Term Disability	254.00	233.00	275.39	(21.00)	42.39
E	01	005	760	720	250	000	422	00	Board share TSA	800.00	3,500.00	3,517.01	2,700.00	17.01
E	01	005	760	720	305	000	422	00	Consulting Fees	15,000.00	17,000.00	16,164.32	2,000.00	(835.68)
E	01	005	760	720	320	000	422	00	Communications Serv.	500.00	0.00	0.00	(500.00)	0.00
E	01	005	760	720	350	000	422	00	Repairs & Maint. Ser	5,000.00	1,000.00	417.50	(4,000.00)	(582.50)
E	01	005	760	720	365	000	422	00	Chargebacks Transportation F	0.00	(105,159.00)	0.00	(105,159.00)	105,159.00
E	01	005	760	720	366	000	422	00	Travel, Conv, Conf-Transp	2,000.00	1,150.00	2,281.88	(850.00)	1,131.88
E	01	005	760	720	370	000	422	00	Rentals & Leases	1,000.00	0.00	0.00	(1,000.00)	0.00
E	01	005	760	720	401	000	422	00	General Supplies	40,000.00	40,000.00	26,194.02	0.00	(13,805.98)
E	01	005	760	720	442	000	422	00	Fuel Pupil Transp	100,000.00	85,000.00	79,393.70	(15,000.00)	(5,606.30)

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

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

L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	District Account Description	A24 Adopted Budget	B24-2 Revised Budget	Year To Date	Variances Adopted to Revised	Variances Revised to YTD
E	01	005	760	720	820	000	422	00	Dues & Member.	285.00	0.00	56.00	(285.00)	56.00
E	01	005	760	721	365	000	422	00	Chargebacks Transportation S	0.00	5,122.00	0.00	5,122.00	(5,122.00)
E	01	005	760	723	365	000	422	00	Special Ed-Chargebacks	0.00	1,175.00	0.00	1,175.00	(1,175.00)
E	01	005	760	733	365	000	422	00	Chargebacks Transportation N	0.00	18,741.00	0.00	18,741.00	(18,741.00)
E	01	005	770	000	899	000	422	00	Miscellaneous	0.00	100.00	100.00	100.00	0.00
E	01	005	790	000	401	999	422	00	General Supplies - COVID-19	0.00	1,000.00	366.96	1,000.00	(633.04)
E	01	005	810	000	172	000	422	00	Custodial Supervisor	64,278.00	46,000.00	42,250.67	(18,278.00)	(3,749.33)
E	01	005	810	000	173	000	422	00	Salary Custodians	345,000.00	340,000.00	297,590.50	(5,000.00)	(42,409.50)
E	01	005	810	000	210	000	422	00	FICA	32,775.00	26,010.00	24,592.12	(6,765.00)	(1,417.88)
E	01	005	810	000	214	000	422	00	PERA	32,074.00	2,550.00	24,459.69	(29,524.00)	21,909.69
E	01	005	810	000	220	000	422	00	Group Hospitilizat.	39,100.00	28,000.00	22,704.10	(11,100.00)	(5,295.90)
E	01	005	810	000	230	000	422	00	Life Insurance	578.00	589.00	440.92	11.00	(148.08)
E	01	005	810	000	240	000	422	00	Long Term Disability	913.00	848.00	611.53	(65.00)	(236.47)
E	01	005	810	000	250	000	422	00	Board share TSA	5,270.00	5,024.00	4,098.05	(246.00)	(925.95)
E	01	005	810	000	305	000	422	00	Consulting Fees	45,000.00	53,491.00	55,491.13	8,491.00	2,000.13
E	01	005	810	000	320	000	422	00	Communications Serv.	13,500.00	10,000.00	10,123.71	(3,500.00)	123.71
E	01	005	810	000	330	000	422	00	Utility Service	130,000.00	130,000.00	115,317.18	0.00	(14,682.82)
E	01	005	810	000	350	000	422	00	Repairs & Maint. Ser-Generat	0.00	1,000.00	952.49	1,000.00	(47.51)
E	01	005	810	000	366	000	422	00	Travel, Conv, Conf-Bldg/Grou	500.00	0.00	170.00	(500.00)	170.00
E	01	005	810	000	370	000	422	00	Rentals & Leases	69,500.00	4,700.00	4,700.00	(64,800.00)	0.00
E	01	005	810	000	401	000	422	00	General Supplies	80,000.00	95,000.00	66,076.77	15,000.00	(28,923.23)
E	01	005	810	000	530	000	422	00	Maintenance Equipment	60,000.00	94,781.00	94,780.72	34,781.00	(0.28)
E	01	005	810	000	820	000	422	00	Dues & Member.	300.00	309.00	0.00	9.00	(309.00)
E	01	005	810	161	173	012	422	00	Salary Custodians	0.00	1,423.00	0.00	1,423.00	(1,423.00)
E	01	005	810	174	173	000	422	00	Salary Custodians	0.00	1,423.00	0.00	1,423.00	(1,423.00)
E	01	005	810	174	401	000	422	00	General Supplies	0.00	3,773.00	3,773.03	3,773.00	0.03
E	01	005	850	000	522	000	422	00	Site/Grounds Improvements	0.00	6,000.00	5,889.74	6,000.00	(110.26)
E	01	005	850	000	530	000	422	00	Equipment	0.00	600.00	10,812.65	600.00	10,212.65
E	01	005	850	000	860	000	422	00	Real Estate Taxes	12,000.00	0.00	5,822.00	(12,000.00)	5,822.00
E	01	005	850	302	522	000	424	00	Site/Grounds Improvements	43,242.00	0.00	0.00	(43,242.00)	0.00

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

L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	District Account Description	A24 Adopted Budget	B24-2 Revised Budget	Year To Date	Variances Adopted to Revised	Variances Revised to YTD
E	01	005	850	302	530	000	424	00	Equipment	111,204.00	10,000.00	6,597.87	(101,204.00)	(3,402.13)
E	01	005	850	348	370	000	422	00	Arena Lease Levy Expense	0.00	68,000.00	0.00	68,000.00	(68,000.00)
E	01	005	865	347	305	000	467	00	LTFM Physical Hazards H&S·	5,000.00	1,057.00	1,057.48	(3,943.00)	0.48
E	01	005	865	349	305	000	467	00	LTFM Other Hazards H&S	5,600.00	7,313.00	2,748.00	1,713.00	(4,565.00)
E	01	005	865	352	305	000	467	00	LTFM Enviroment/Health & Sa	12,000.00	18,736.00	18,914.89	6,736.00	178.89
E	01	005	865	363	305	000	467	00	LTFM Fire Safety	22,800.00	26,000.00	29,477.46	3,200.00	3,477.46
E	01	005	865	366	305	000	467	00	LTFM Indoor Aid Quality Cons	2,000.00	1,512.00	0.00	(488.00)	(1,512.00)
E	01	005	865	369	305	000	467	00	LTFM Building Hadware and I	5,500.00	11,388.00	11,172.93	5,888.00	(215.07)
E	01	005	865	383	305	000	467	00	LTFM Consulting Fees	10,000.00	13,883.00	13,882.56	3,883.00	(0.44)
E	01	005	865	384	305	000	467	00	LTFM Lighting	0.00	722.00	625.00	722.00	(97.00)
E	01	005	865	384	350	000	467	00	LTFM Repairs & Maint. Ser	15,000.00	30,000.00	29,149.76	15,000.00	(850.24)
E	01	005	940	000	340	000	422	00	Property Insurance	75,000.00	90,361.00	90,432.65	15,361.00	71.65
E	01	005	950	000	910	000	422	00	Permanent Transfers	280,000.00	445,986.00	0.00	165,986.00	(445,986.00)
E	01	100	050	000	110	000	422	00	Exec. Salaries	101,633.00	103,700.00	87,678.50	2,067.00	(16,021.50)
E	01	100	050	000	210	000	422	00	FICA	7,775.00	7,933.00	6,298.56	158.00	(1,634.44)
E	01	100	050	000	218	000	422	00	TRA	8,893.00	9,074.00	7,671.95	181.00	(1,402.05)
E	01	100	050	000	220	000	422	00	Group Hospitilizat.	10,320.00	4,454.00	4,454.04	(5,866.00)	0.04
E	01	100	050	000	230	000	422	00	Life Insurance	194.00	223.00	180.42	29.00	(42.58)
E	01	100	050	000	240	000	422	00	Long Term Disability	342.00	344.00	297.42	2.00	(46.58)
E	01	100	050	000	250	000	422	00	Board share TSA	1,750.00	1,803.00	1,604.24	53.00	(198.76)
E	01	100	050	000	305	000	422	00	Consulting Fees	500.00	386.00	2,255.03	(114.00)	1,869.03
E	01	100	050	000	320	000	422	00	Communications Serv. - Dean	500.00	552.00	392.10	52.00	(159.90)
E	01	100	050	000	401	000	422	00	General Supplies	500.00	228.00	2,423.53	(272.00)	2,195.53
E	01	100	200	000	140	000	422	00	Voluntary Pre-K Salaries	12,510.00	65,000.00	53,171.37	52,490.00	(11,828.63)
E	01	100	200	000	210	000	422	00	FICA	957.00	808.00	4,023.42	(149.00)	3,215.42
E	01	100	200	000	218	000	422	00	TRA	1,095.00	979.00	4,652.51	(116.00)	3,673.51
E	01	100	200	000	220	000	422	00	Health Ins.	3,500.00	3,126.00	1,410.46	(374.00)	(1,715.54)
E	01	100	200	000	230	000	422	00	Life Insurance	21.00	19.00	83.64	(2.00)	64.64
E	01	100	200	000	240	000	422	00	Long Term Disability	61.00	32.00	185.74	(29.00)	153.74
E	01	100	200	000	250	000	422	00	Board share TSA	195.00	225.00	986.70	30.00	761.70

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L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	District Account Description	A24 Adopted Budget	B24-2 Revised Budget	Year To Date	Variances Adopted to Revised	Variances Revised to YTD
E	01	100	200	000	305	000	422	00	Consulting Fees - VPK	500.00	0.00	0.00	(500.00)	0.00
E	01	100	200	000	430	000	422	00	Instruct Supplies - VPK	750.00	32.00	0.00	(718.00)	(32.00)
E	01	100	201	330	140	000	428	00	Salaries-Kindergarten	69,563.00	105,000.00	82,479.24	35,437.00	(22,520.76)
E	01	100	201	330	210	000	428	00	FICA	5,168.00	8,032.00	5,904.95	2,864.00	(2,127.05)
E	01	100	201	330	218	000	428	00	TRA	5,694.00	9,187.00	7,217.01	3,493.00	(1,969.99)
E	01	100	201	330	220	000	428	00	Group Hospitilizat.	7,820.00	7,200.00	7,199.79	(620.00)	(0.21)
E	01	100	201	330	230	000	428	00	Life Insurance	54.00	219.00	106.22	165.00	(112.78)
E	01	100	201	330	240	000	428	00	Long Term Disability	230.00	436.00	250.35	206.00	(185.65)
E	01	100	201	330	250	000	428	00	Board share TSA	1,560.00	3,566.00	1,853.41	2,006.00	(1,712.59)
E	01	100	201	330	430	000	428	00	Instruct Supplies - Kindgergar	1,000.00	300.00	0.00	(700.00)	(300.00)
E	01	100	203	000	140	000	422	00	Elementry Teacher Salaries	545,000.00	650,000.00	454,411.68	105,000.00	(195,588.32)
E	01	100	203	000	141	000	422	00	Reg Ed Para /Non-Spec Ed	52,000.00	46,875.00	29,773.68	(5,125.00)	(17,101.32)
E	01	100	203	000	145	000	422	00	Substitute Teacher	46,000.00	85,000.00	80,684.04	39,000.00	(4,315.96)
E	01	100	203	000	146	000	422	00	Substitute Non Certfied - EL	6,000.00	8,450.00	2,999.04	2,450.00	(5,450.96)
E	01	100	203	000	170	000	422	00	Sec/Clerical Sal.	37,822.00	36,000.00	34,086.76	(1,822.00)	(1,913.24)
E	01	100	203	000	180	000	422	00	Elementry Teacher Stipends	0.00	5,000.00	5,000.00	5,000.00	0.00
E	01	100	203	000	185	000	422	00	Elementary Yearbook	743.00	798.00	798.00	55.00	0.00
E	01	100	203	000	210	000	422	00	FICA	55,563.00	63,257.00	44,565.88	7,694.00	(18,691.12)
E	01	100	203	000	210	505	422	00	FICA-Forestry	4,303.00	0.00	0.00	(4,303.00)	0.00
E	01	100	203	000	214	000	422	00	PERA	5,556.00	7,000.00	5,212.86	1,444.00	(1,787.14)
E	01	100	203	000	218	000	422	00	TRA	54,250.00	65,000.00	43,227.89	10,750.00	(21,772.11)
E	01	100	203	000	220	000	422	00	Group Hospitilizat.	78,825.00	78,825.00	37,806.39	0.00	(41,018.61)
E	01	100	203	000	230	000	422	00	Life Insurance	1,926.00	1,255.00	748.52	(671.00)	(506.48)
E	01	100	203	000	235	000	422	00	Dental	119.00	122.00	0.00	3.00	(122.00)
E	01	100	203	000	240	000	422	00	Long Term Disability	2,677.00	1,934.00	1,508.83	(743.00)	(425.17)
E	01	100	203	000	250	000	422	00	Board share TSA	10,950.00	14,712.00	10,740.52	3,762.00	(3,971.48)
E	01	100	203	000	305	000	422	00	Consulting Fees - Elementary	2,437.00	2,400.00	465.00	(37.00)	(1,935.00)
E	01	100	203	000	320	000	422	00	Communications Serv.	532.00	406.00	451.41	(126.00)	45.41
E	01	100	203	000	366	000	422	00	Travel, Conv, Conf-Elem	350.00	0.00	0.00	(350.00)	0.00
E	01	100	203	000	370	000	422	00	Elem Workroom-Copier Lease	10,000.00	3,200.00	3,184.34	(6,800.00)	(15.66)

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L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	District Account Description	A24 Adopted Budget	B24-2 Revised Budget	Year To Date	Variances Adopted to Revised	Variances Revised to YTD
E	01	100	203	000	401	000	422	00	General Supplies - Elementar	1,000.00	0.00	324.91	(1,000.00)	324.91
E	01	100	203	000	430	000	422	00	Instruct Supplies - Elementary	8,500.00	5,000.00	3,956.55	(3,500.00)	(1,043.45)
E	01	100	203	000	430	505	462	00	Instruct Supplies-Forestry	900.00	8,725.00	9,089.00	7,825.00	364.00
E	01	100	203	000	460	000	422	00	Textbooks - Elementary	0.00	2,600.00	1,365.64	2,600.00	(1,234.36)
E	01	100	203	000	820	000	422	00	Dues & Member.	600.00	0.00	0.00	(600.00)	0.00
E	01	100	203	000	899	000	422	00	Miscellaneous	0.00	0.00	80.39	0.00	80.39
E	01	100	203	160	430	013	422	00	ESSER Instruct Supplies	0.00	0.00	641.76	0.00	641.76
E	01	100	203	161	430	013	422	00	ESSER Instruct Supplies	0.00	0.00	160.44	0.00	160.44
E	01	100	203	302	530	000	424	00	EL Capital Equip	6,000.00	4,103.00	4,103.49	(1,897.00)	0.49
E	01	100	203	313	305	000	422	00	Consulting Fees-A&I	24,688.00	20,500.00	20,233.46	(4,188.00)	(266.54)
E	01	100	203	313	366	000	422	00	Travel, Conv, Conf - A&I	1,000.00	1,215.00	354.87	215.00	(860.13)
E	01	100	203	320	140	000	422	00	American Indian Aid Salaries	0.00	0.00	2,533.62	0.00	2,533.62
E	01	100	203	320	195	000	422	00	American Indian Aid Salaries	5,000.00	0.00	400.02	(5,000.00)	400.02
E	01	100	203	320	210	000	422	00	FICA	0.00	0.00	207.99	0.00	207.99
E	01	100	203	320	218	000	422	00	TRA	0.00	0.00	256.74	0.00	256.74
E	01	100	203	320	220	000	422	00	Health Ins.	0.00	0.00	221.66	0.00	221.66
E	01	100	203	320	230	000	422	00	Life Insurance	0.00	0.00	2.98	0.00	2.98
E	01	100	203	320	240	000	422	00	Long Term Disability	0.00	0.00	8.99	0.00	8.99
E	01	100	203	320	250	000	422	00	Board share TSA	0.00	0.00	99.02	0.00	99.02
E	01	100	203	320	305	000	422	00	Consulting Fees - American Ir	15,000.00	0.00	0.00	(15,000.00)	0.00
E	01	100	203	320	430	000	422	00	American Indian Aid - Supplie	1,000.00	0.00	0.00	(1,000.00)	0.00
E	01	100	204	414	140	000	422	00	Title II Salaries	0.00	11,597.00	0.00	11,597.00	(11,597.00)
E	01	100	207	514	140	000	422	00	Salaries-REAP	31,479.00	27,795.00	20,056.73	(3,684.00)	(7,738.27)
E	01	100	207	514	210	000	422	00	FICA-REAP	0.00	1,904.00	1,409.39	1,904.00	(494.61)
E	01	100	207	514	218	000	422	00	TRA-REAP	0.00	2,143.00	1,754.99	2,143.00	(388.01)
E	01	100	207	514	220	000	422	00	Health Ins.-REAP	0.00	0.00	1,938.69	0.00	1,938.69
E	01	100	207	514	230	000	422	00	Life Insurance-REAP	0.00	41.00	15.54	41.00	(25.46)
E	01	100	207	514	240	000	422	00	Long Term Disability-REAP	0.00	53.00	59.71	53.00	6.71
E	01	100	207	514	250	000	422	00	Board share TSA-REAP	0.00	486.00	183.75	486.00	(302.25)
E	01	100	211	161	218	012	422	00	ESSER III TRA	0.00	299.00	0.00	299.00	(299.00)

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

L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	District Account Description	A24 Adopted Budget	B24-2 Revised Budget	Year To Date	Variances Adopted to Revised	Variances Revised to YTD
E	01	100	211	161	220	012	422	00	Health Ins.	0.00	84.00	0.00	84.00	(84.00)
E	01	100	211	161	230	012	422	00	Life Insurance	0.00	1.00	0.00	1.00	(1.00)
E	01	100	211	161	240	012	422	00	Long Term Disability	0.00	2.00	0.00	2.00	(2.00)
E	01	100	216	401	140	000	422	00	Salaries-Title I	68,483.00	71,070.00	52,902.76	2,587.00	(18,167.24)
E	01	100	216	401	210	000	422	00	FICA	5,238.00	5,459.00	4,047.05	221.00	(1,411.95)
E	01	100	216	401	218	000	422	00	TRA	5,821.00	5,665.00	4,629.04	(156.00)	(1,035.96)
E	01	100	216	401	220	000	422	00	Group Hospitilizat.	17,816.00	5,150.00	0.00	(12,666.00)	(5,150.00)
E	01	100	216	401	230	000	422	00	Life Insurance	106.00	31.00	80.10	(75.00)	49.10
E	01	100	216	401	240	000	422	00	Long Term Disability	480.00	206.00	241.06	(274.00)	35.06
E	01	100	216	401	250	000	422	00	Board share TSA	627.00	206.00	945.00	(421.00)	739.00
E	01	100	216	401	401	000	422	00	Title Supplies	0.00	178.00	0.00	178.00	(178.00)
E	01	100	216	401	401	637	422	00	General Supplies - Homeless	0.00	1,818.00	0.00	1,818.00	(1,818.00)
E	01	100	216	401	430	000	422	00	Instruct Supplies	450.00	250.00	233.95	(200.00)	(16.05)
E	01	100	218	000	170	000	422	00	Enrichment Salary	0.00	1,900.00	1,900.00	1,900.00	0.00
E	01	100	218	000	210	000	422	00	Enrichment FICA	0.00	0.00	145.36	0.00	145.36
E	01	100	218	000	218	000	422	00	TRA-Gifted And Talented	0.00	0.00	166.24	0.00	166.24
E	01	100	218	388	305	000	539	00	Gifted and Talented Consultin	0.00	113.00	0.00	113.00	(113.00)
E	01	100	218	388	366	000	539	00	Gifted and Talented Travel, C	0.00	500.00	0.00	500.00	(500.00)
E	01	100	218	388	430	000	539	00	Gifted and Talented Instruct S	0.00	0.00	157.90	0.00	157.90
E	01	100	218	388	820	000	422	00	Gifted and Talented Dues & M	0.00	185.00	0.00	185.00	(185.00)
E	01	100	240	000	140	000	422	00	Salaries - EL Phy Ed	63,347.00	62,548.00	46,911.02	(799.00)	(15,636.98)
E	01	100	240	000	210	000	422	00	FICA	4,846.00	4,000.00	3,341.59	(846.00)	(658.41)
E	01	100	240	000	218	000	422	00	TRA	5,543.00	5,316.00	4,104.75	(227.00)	(1,211.25)
E	01	100	240	000	220	000	422	00	Group Hospitilizat.	7,820.00	8,622.00	6,147.61	802.00	(2,474.39)
E	01	100	240	000	230	000	422	00	Life Insurance	107.00	110.00	79.98	3.00	(30.02)
E	01	100	240	000	240	000	422	00	Long Term Disability	487.00	521.00	405.63	34.00	(115.37)
E	01	100	240	000	250	000	422	00	Board share TSA	2,260.00	2,328.00	1,692.40	68.00	(635.60)
E	01	100	240	000	430	000	422	00	Instruct Supplies-PE	700.00	525.00	511.80	(175.00)	(13.20)
E	01	100	258	000	140	000	422	00	Salaries - EL Music	64,793.00	66,676.00	50,407.44	1,883.00	(16,268.56)
E	01	100	258	000	210	000	422	00	FICA	4,957.00	5,076.00	3,221.63	119.00	(1,854.37)

Lake of the Woods Public Schools #390
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L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	District Account Description	A24 Adopted Budget	B24-2 Revised Budget	Year To Date	Variances Adopted to Revised	Variances Revised to YTD
E	01	100	258	000	218	000	422	00	TRA	5,669.00	5,922.00	4,410.62	253.00	(1,511.38)
E	01	100	258	000	220	000	422	00	Group Hospitilizat.	17,816.00	19,643.00	14,022.63	1,827.00	(5,620.37)
E	01	100	258	000	230	000	422	00	Life Insurance	107.00	110.00	79.99	3.00	(30.01)
E	01	100	258	000	240	000	422	00	Long Term Disability	313.00	216.00	209.90	(97.00)	(6.10)
E	01	100	258	000	250	000	422	00	Board share TSA	2,055.00	1,812.00	1,319.52	(243.00)	(492.48)
E	01	100	258	000	401	000	422	00	General Supplies - Music	0.00	112.00	174.95	112.00	62.95
E	01	100	258	000	430	000	422	00	Instruct Supplies - Music	700.00	50.00	121.39	(650.00)	71.39
E	01	100	276	317	140	000	422	00	Salaries - Basic Skills	0.00	50.00	0.00	50.00	(50.00)
E	01	100	400	372	401	000	422	00	General Supplies-SPED	700.00	0.00	199.43	(700.00)	199.43
E	01	100	401	740	140	000	422	00	Salaries-Speech	51,972.00	62,358.00	48,310.49	10,386.00	(14,047.51)
E	01	100	401	740	210	000	422	00	FICA	3,976.00	4,452.00	3,124.17	476.00	(1,327.83)
E	01	100	401	740	218	000	422	00	TRA	4,547.00	5,353.00	4,227.21	806.00	(1,125.79)
E	01	100	401	740	220	000	422	00	Group Hospitilizat.	8,908.00	4,495.00	7,015.08	(4,413.00)	2,520.08
E	01	100	401	740	230	000	422	00	Life Insurance	107.00	0.00	0.00	(107.00)	0.00
E	01	100	401	740	240	000	422	00	Long Term Disability	150.00	132.00	178.02	(18.00)	46.02
E	01	100	401	740	250	000	422	00	Board share TSA	960.00	989.00	720.00	29.00	(269.00)
E	01	100	401	740	396	000	422	00	Sp Ed Sal Pur F Other D	6,100.00	1,675.00	0.00	(4,425.00)	(1,675.00)
E	01	100	401	740	433	000	422	00	Indiv Supplies	0.00	1,000.00	942.57	1,000.00	(57.43)
E	01	100	402	740	140	000	422	00	Salaries-Mild/Moderate	70,537.00	85,000.00	77,180.21	14,463.00	(7,819.79)
E	01	100	402	740	210	000	422	00	FICA	5,396.00	4,697.00	5,904.27	(699.00)	1,207.27
E	01	100	402	740	218	000	422	00	TRA	6,171.00	6,054.00	6,753.31	(117.00)	699.31
E	01	100	402	740	230	000	422	00	Life Insurance	107.00	110.00	80.10	3.00	(29.90)
E	01	100	402	740	240	000	422	00	Long Term Disability	214.00	220.00	160.20	6.00	(59.80)
E	01	100	402	740	250	000	422	00	Board share TSA	960.00	989.00	720.00	29.00	(269.00)
E	01	100	403	740	433	000	422	00	Indiv Supplies	200.00	0.00	0.00	(200.00)	0.00
E	01	100	406	740	397	000	422	00	Benefits	0.00	0.00	523.43	0.00	523.43
E	01	100	406	740	399	000	422	00	S. E. Purch Contr Serv BRIC	0.00	0.00	2,777.06	0.00	2,777.06
E	01	100	407	740	140	000	422	00	Salaries-Specific Learnind Dis	30,000.00	35,089.00	28,544.13	5,089.00	(6,544.87)
E	01	100	407	740	210	000	422	00	FICA	2,619.00	2,206.00	2,154.79	(413.00)	(51.21)
E	01	100	407	740	218	000	422	00	TRA	2,996.00	3,012.00	2,497.59	16.00	(514.41)

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

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

L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	District Account Description	A24 Adopted Budget	B24-2 Revised Budget	Year To Date	Variances Adopted to Revised	Variances Revised to YTD
E	01	100	407	740	220	000	422	00	Group Hospitilizat.	12,458.00	0.00	(1,039.28)	(12,458.00)	(1,039.28)
E	01	100	407	740	230	000	422	00	Life Insurance	75.00	77.00	43.45	2.00	(33.55)
E	01	100	407	740	240	000	422	00	Long Term Disability	200.00	107.00	103.42	(93.00)	(3.58)
E	01	100	407	740	250	000	422	00	Board share TSA	882.00	908.00	513.26	26.00	(394.74)
E	01	100	407	740	433	000	422	00	Indiv Supplies	100.00	800.00	753.63	700.00	(46.37)
E	01	100	408	740	140	000	422	00	Salaries-EBD	35,000.00	35,255.00	26,417.00	255.00	(8,838.00)
E	01	100	408	740	210	000	422	00	FICA	2,677.00	2,645.00	1,882.70	(32.00)	(762.30)
E	01	100	408	740	218	000	422	00	TRA	3,062.00	3,085.00	2,311.49	23.00	(773.51)
E	01	100	408	740	220	000	422	00	Group Hospitilizat.	3,855.00	3,806.00	2,925.92	(49.00)	(880.08)
E	01	100	408	740	230	000	422	00	Life Insurance	54.00	54.00	38.05	0.00	(15.95)
E	01	100	408	740	240	000	422	00	Long Term Disability	243.00	244.00	171.42	1.00	(72.58)
E	01	100	408	740	250	000	422	00	Board share TSA	621.00	639.00	448.88	18.00	(190.12)
E	01	100	408	740	433	000	422	00	Indiv Supplies	150.00	400.00	384.83	250.00	(15.17)
E	01	100	410	740	140	000	422	00	Salaries	4,000.00	5,013.00	4,077.78	1,013.00	(935.22)
E	01	100	410	740	210	000	422	00	FICA	300.00	315.00	307.79	15.00	(7.21)
E	01	100	410	740	218	000	422	00	TRA	350.00	430.00	356.81	80.00	(73.19)
E	01	100	410	740	220	000	422	00	Group Hospitilizat.	1,780.00	1,761.00	(148.47)	(19.00)	(1,909.47)
E	01	100	410	740	230	000	422	00	Life Insurance	11.00	11.00	6.27	0.00	(4.73)
E	01	100	410	740	240	000	422	00	Long Term Disability	22.00	15.00	14.82	(7.00)	(0.18)
E	01	100	410	740	250	000	422	00	Board share TSA	126.00	130.00	73.32	4.00	(56.68)
E	01	100	411	740	140	000	422	00	Salaries	30,000.00	31,177.00	24,005.47	1,177.00	(7,171.53)
E	01	100	411	740	162	000	422	00	One-to-One Paraprofessional	13,129.00	13,523.00	0.00	394.00	(13,523.00)
E	01	100	411	740	210	000	422	00	FICA	2,407.00	3,193.00	1,745.28	786.00	(1,447.72)
E	01	100	411	740	214	000	422	00	PERA	985.00	1,014.00	0.00	29.00	(1,014.00)
E	01	100	411	740	218	000	422	00	TRA	1,726.00	2,676.00	2,100.52	950.00	(575.48)
E	01	100	411	740	220	000	422	00	Group Hospitilizat.	5,739.00	5,717.00	1,458.61	(22.00)	(4,258.39)
E	01	100	411	740	230	000	422	00	Life Insurance	142.00	96.00	35.25	(46.00)	(60.75)
E	01	100	411	740	240	000	422	00	Long Term Disability	250.00	236.00	132.43	(14.00)	(103.57)
E	01	100	411	740	250	000	422	00	Board share TSA	1,000.00	1,112.00	415.99	112.00	(696.01)
E	01	100	411	740	396	000	422	00	Sp Ed Sal Pur F Other D	5,000.00	12,000.00	11,881.29	7,000.00	(118.71)

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

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

L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	District Account Description	A24 Adopted Budget	B24-2 Revised Budget	Year To Date	Variances Adopted to Revised	Variances Revised to YTD
E	01	100	411	740	397	000	422	00	Benefits	3,500.00	3,250.00	4,435.27	(250.00)	1,185.27
E	01	100	412	740	161	000	422	00	Non-Licensed Classroom Sup	0.00	170.00	0.00	170.00	(170.00)
E	01	100	412	740	210	000	422	00	FICA	0.00	13.00	0.00	13.00	(13.00)
E	01	100	412	740	295	000	422	00	Spec Ed Med Assist Chargeb	0.00	(13,770.00)	0.00	(13,770.00)	13,770.00
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	396	000	422	00	Sp Ed Sal Pur F Other D	0.00	1,000.00	0.00	1,000.00	(1,000.00)
E	01	100	412	740	397	000	422	00	Sp Ed Ben Pur F Other D	0.00	150.00	0.00	150.00	(150.00)
E	01	100	412	740	433	000	422	00	Indiv Supplies-ECSE	500.00	300.00	588.03	(200.00)	288.03
E	01	100	416	740	140	000	422	00	Salaries	13,668.00	14,101.00	10,566.68	433.00	(3,534.32)
E	01	100	416	740	161	000	422	00	Non-Licensed Classroom Sup	0.00	0.00	1,189.13	0.00	1,189.13
E	01	100	416	740	162	000	422	00	One-to-One Paraprofessional	15,512.00	15,512.00	37,594.01	0.00	22,082.01
E	01	100	416	740	210	000	422	00	FICA	1,186.00	2,098.00	3,259.28	912.00	1,161.28
E	01	100	416	740	214	000	422	00	PERA	1,163.00	1,163.00	2,908.72	0.00	1,745.72
E	01	100	416	740	218	000	422	00	TRA	1,197.00	1,210.00	924.59	13.00	(285.41)
E	01	100	416	740	220	000	422	00	Health Ins.	3,736.00	3,398.00	7,742.08	(338.00)	4,344.08
E	01	100	416	740	230	000	422	00	Life Insurance	53.00	49.00	41.82	(4.00)	(7.18)
E	01	100	416	740	240	000	422	00	Long Term Disability	142.00	131.00	110.74	(11.00)	(20.26)
E	01	100	416	740	250	000	422	00	Board share TSA	234.00	245.00	179.54	11.00	(65.46)
E	01	100	420	740	161	000	422	00	Non-Licensed Classroom Sup	30,000.00	34,938.00	39,646.08	4,938.00	4,708.08
E	01	100	420	740	162	000	422	00	One-to-One Paraprofessional	20,000.00	24,511.00	25,111.44	4,511.00	600.44
E	01	100	420	740	210	000	422	00	FICA	4,893.00	4,041.00	4,821.69	(852.00)	780.69
E	01	100	420	740	214	000	422	00	PERA	4,602.00	4,459.00	4,856.81	(143.00)	397.81
E	01	100	420	740	220	000	422	00	Group Hospitilizat.	4,500.00	4,150.00	732.15	(350.00)	(3,417.85)
E	01	100	420	740	230	000	422	00	Life Insurance	80.00	82.00	11.40	2.00	(70.60)
E	01	100	420	740	235	000	422	00	Dental	0.00	21.00	0.00	21.00	(21.00)
E	01	100	420	740	240	000	422	00	Long Term Disability	100.00	77.00	18.07	(23.00)	(58.93)
E	01	100	420	740	250	000	422	00	Board share TSA	0.00	0.00	637.50	0.00	637.50
E	01	100	420	740	399	000	422	00	S. E. Purch Contr Serv BRIC	0.00	2,000.00	3,688.38	2,000.00	1,688.38
E	01	100	420	740	433	000	422	00	Indiv Supplies	450.00	3,000.00	2,298.25	2,550.00	(701.75)
E	01	100	640	306	144	000	403	00	Paras/Aides Salaries	16,159.00	17,000.00	14,514.70	841.00	(2,485.30)

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

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

L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	District Account Description	A24 Adopted Budget	B24-2 Revised Budget	Year To Date	Variances Adopted to Revised	Variances Revised to YTD
E	01	100	640	306	210	000	403	00	FICA	1,235.00	500.00	822.89	(735.00)	322.89
E	01	100	640	306	214	000	403	00	PERA	1,211.00	500.00	1,088.61	(711.00)	588.61
E	01	100	640	306	220	000	422	00	Group Hospitilizat.	2,473.00	2,000.00	4,446.28	(473.00)	2,446.28
E	01	100	640	306	240	000	422	00	Long Term Disability	0.00	1.00	0.00	1.00	(1.00)
E	01	100	640	316	140	000	403	00	EL SD Salaries	0.00	3,000.00	1,155.46	3,000.00	(1,844.54)
E	01	100	640	316	210	000	403	00	FICA	0.00	200.00	88.39	200.00	(111.61)
E	01	100	640	316	214	000	403	00	PERA	0.00	100.00	47.29	100.00	(52.71)
E	01	100	640	316	218	000	403	00	TRA	0.00	100.00	45.94	100.00	(54.06)
E	01	100	640	316	366	000	403	00	EL Staff Develop	13,000.00	1,000.00	94.00	(12,000.00)	(906.00)
E	01	100	740	317	156	000	422	00	Social Workers - EL	64,793.00	66,853.00	50,310.07	2,060.00	(16,542.93)
E	01	100	740	317	210	000	422	00	FICA	4,957.00	3,975.00	3,039.17	(982.00)	(935.83)
E	01	100	740	317	218	000	422	00	TRA	5,669.00	5,738.00	4,383.35	69.00	(1,354.65)
E	01	100	740	317	220	000	422	00	Group Hospitilizat.	17,816.00	16,894.00	14,030.34	(922.00)	(2,863.66)
E	01	100	740	317	230	000	422	00	Life Insurance	106.00	110.00	80.10	4.00	(29.90)
E	01	100	740	317	240	000	422	00	Long Term Disability	342.00	235.00	227.81	(107.00)	(7.19)
E	01	100	740	317	250	000	422	00	Board share TSA	2,559.00	2,637.00	1,920.06	78.00	(716.94)
E	01	200	001	000	401	200	422	00	WELLNESS SUPPLIES	800.00	941.00	297.28	141.00	(643.72)
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	203	000	391	000	422	00	FRESHWATER ED. DISTRI(	40,000.00	35,212.00	35,212.40	(4,788.00)	0.40
E	01	200	203	000	401	000	422	00	Freshwater Supplies	400.00	403.00	0.00	3.00	(403.00)
E	01	200	203	000	401	203	422	00	SUMMER COLLEGE CAMP	75.00	77.00	0.00	2.00	(77.00)
E	01	200	400	372	295	000	422	00	Emp Benefit - MA	0.00	13,770.00	0.00	13,770.00	(13,770.00)
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	0.00	0.00	(500.00)	0.00
E	01	200	420	740	396	000	422	00	Bric Psychologist	20,705.00	50,000.00	34,805.72	29,295.00	(15,194.28)
E	01	200	420	740	397	000	422	00	Benefits	6,000.00	10,000.00	11,210.84	4,000.00	1,210.84
E	01	200	420	740	399	000	422	00	BRIC Contract Purch Serv	0.00	0.00	6,373.44	0.00	6,373.44
E	01	200	620	000	430	000	422	00	Instruct Supplies	3,000.00	260.00	128.50	(2,740.00)	(131.50)

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

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

L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	District Account Description	A24 Adopted Budget	B24-2 Revised Budget	Year To Date	Variances Adopted to Revised	Variances Revised to YTD
E	01	200	620	000	470	000	422	00	Secondary Lib Books	0.00	0.00	(132.74)	0.00	(132.74)
E	01	200	620	097	430	000	422	00	Instruct Supplies-Media Ctr	2,665.00	1,000.00	485.27	(1,665.00)	(514.73)
E	01	200	620	343	144	000	422	00	School Library Aid	0.00	0.00	16,063.61	0.00	16,063.61
E	01	200	620	343	210	000	422	00	FLibrary Aid ICA	0.00	0.00	1,115.13	0.00	1,115.13
E	01	200	620	343	214	000	422	00	Library Aid PERA	0.00	0.00	1,204.76	0.00	1,204.76
E	01	200	620	343	220	000	422	00	Library Aid Health Ins.	0.00	0.00	2,923.50	0.00	2,923.50
E	01	200	620	343	230	000	422	00	Library Aid Life Insurance	0.00	0.00	35.60	0.00	35.60
E	01	200	620	343	240	000	422	00	Library Aid Long Term Disabil	0.00	0.00	36.88	0.00	36.88
E	01	200	640	316	140	000	403	00	Salaries -Best Practices	0.00	10,000.00	9,043.18	10,000.00	(956.82)
E	01	200	640	316	210	000	403	00	FICA	0.00	1,000.00	710.77	1,000.00	(289.23)
E	01	200	640	316	218	000	403	00	TRA	0.00	1,000.00	882.19	1,000.00	(117.81)
E	01	200	640	316	366	000	403	00	Travel, Conv, Conf - Best Pra	15,000.00	1,000.00	1,440.72	(14,000.00)	440.72
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	8,622.00	3,723.96	802.00	(4,898.04)
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 Disa	167.00	167.00	69.40	0.00	(97.60)
E	01	200	720	000	305	000	422	00	Nursing Service	0.00	1,526.00	1,525.53	1,526.00	(0.47)
E	01	200	720	000	320	000	422	00	Communications Serv. - Nurs	1,800.00	500.00	587.22	(1,300.00)	87.22
E	01	200	720	000	401	000	422	00	School Nurse Supplies	1,000.00	1,000.00	1,221.24	0.00	221.24
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	200	720	373	155	000	422	00	School Nurse	0.00	0.00	14,433.20	0.00	14,433.20
E	01	200	720	373	210	000	422	00	Student Support FICA	0.00	0.00	1,042.22	0.00	1,042.22
E	01	200	720	373	214	000	422	00	Student Support PERA	0.00	0.00	1,082.48	0.00	1,082.48
E	01	200	720	373	220	000	422	00	Student Support Health Ins.	0.00	0.00	2,868.92	0.00	2,868.92

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

L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	District Account Description	A24 Adopted Budget	B24-2 Revised Budget	Year To Date	Variances Adopted to Revised	Variances Revised to YTD
E	01	200	720	373	230	000	422	00	Student Support Life Insuranc	0.00	0.00	35.60	0.00	35.60
E	01	200	720	373	240	000	422	00	Student Support Long Term D	0.00	0.00	55.52	0.00	55.52
E	01	222	292	000	110	000	422	00	Exec. Salaries	31,638.00	31,882.00	29,001.97	244.00	(2,880.03)
E	01	222	292	000	185	105	422	00	Track Salaries	11,386.00	12,809.00	11,386.26	1,423.00	(1,422.74)
E	01	222	292	000	185	109	422	00	Cross Country Salaries	5,078.00	5,000.00	4,613.46	(78.00)	(386.54)
E	01	222	292	000	210	000	422	00	FICA	2,768.00	3,564.00	3,144.41	796.00	(419.59)
E	01	222	292	000	210	105	422	00	Track FICA	871.00	0.00	852.90	(871.00)	852.90
E	01	222	292	000	210	109	422	00	Cross country FICA	444.00	239.00	352.93	(205.00)	113.93
E	01	222	292	000	214	000	422	00	PERA	854.00	2,854.00	2,594.39	2,000.00	(259.61)
E	01	222	292	000	214	105	422	00	Track PERA	381.00	0.00	376.39	(381.00)	376.39
E	01	222	292	000	218	000	422	00	TRA	0.00	697.00	467.24	697.00	(229.76)
E	01	222	292	000	218	105	422	00	Track TRA	996.00	0.00	366.64	(996.00)	366.64
E	01	222	292	000	220	000	422	00	Group Hospitilizat.	3,910.00	3,836.00	3,730.66	(74.00)	(105.34)
E	01	222	292	000	230	000	422	00	Life Insurance	20.00	27.00	48.84	7.00	21.84
E	01	222	292	000	240	000	422	00	Long Term Disability	40.00	43.00	62.46	3.00	19.46
E	01	222	292	000	250	000	422	00	Board share TSA	500.00	494.00	440.00	(6.00)	(54.00)
E	01	222	292	000	305	000	422	00	Consulting Fees	50,000.00	50,000.00	52,683.80	0.00	2,683.80
E	01	222	292	000	305	105	422	00	Consulting Fees-Track	0.00	200.00	135.00	200.00	(65.00)
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	100.00	0.00	(150.00)	(100.00)
E	01	222	292	000	401	000	422	00	General Supplies	500.00	1,157.00	1,157.47	657.00	0.47
E	01	222	292	000	401	105	422	00	General Supplies- Track	0.00	542.00	0.00	542.00	(542.00)
E	01	222	292	000	430	000	422	00	Athletic Director Supplies	1,000.00	0.00	0.00	(1,000.00)	0.00
E	01	222	292	000	430	105	422	00	Track supplies	1,500.00	5,100.00	6,913.61	3,600.00	1,813.61
E	01	222	292	000	430	109	422	00	Cross Country Supplies	450.00	723.00	574.25	273.00	(148.75)
E	01	222	292	000	530	109	422	00	Equipment - XCC Uniforms	750.00	0.00	0.00	(750.00)	0.00
E	01	222	292	000	820	000	422	00	Dues & Member.	5,000.00	2,465.00	2,465.00	(2,535.00)	0.00
E	01	222	292	000	820	105	422	00	Track Dues & Fees	1,500.00	1,000.00	2,245.00	(500.00)	1,245.00
E	01	222	292	000	820	109	422	00	Cross Country dues & entry fe	750.00	1,120.00	1,420.00	370.00	300.00
E	01	222	292	161	185	012	422	00	ESSER Coach/Athletic Stiper	0.00	0.00	2,122.62	0.00	2,122.62

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

L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	District Account Description	A24 Adopted Budget	B24-2 Revised Budget	Year To Date	Variances Adopted to Revised	Variances Revised to YTD
E	01	222	292	161	210	012	422	00	FICA	0.00	0.00	162.38	0.00	162.38
E	01	222	292	161	214	012	422	00	PERA	0.00	0.00	159.20	0.00	159.20
E	01	222	292	302	530	000	424	00	Capital Equipment Extracurric	56,000.00	45,089.00	45,088.88	(10,911.00)	(0.12)
E	01	222	294	000	185	100	422	00	Football Salaries	16,660.00	13,720.00	13,720.19	(2,940.00)	0.19
E	01	222	294	000	185	101	422	00	Hockey Salaries	12,520.00	12,587.00	12,586.80	67.00	(0.20)
E	01	222	294	000	185	104	422	00	BBB Salaries	14,750.00	18,945.00	18,594.60	4,195.00	(350.40)
E	01	222	294	000	185	106	422	00	Baseball Salaries	10,854.00	10,854.00	8,764.86	0.00	(2,089.14)
E	01	222	294	000	185	108	422	00	Golf Salaries	8,285.00	8,285.00	8,284.86	0.00	(0.14)
E	01	222	294	000	186	100	422	00	Oth Sal Pay-Football	305.00	0.00	0.00	(305.00)	0.00
E	01	222	294	000	210	100	422	00	Football FICA	1,275.00	992.00	992.40	(283.00)	0.40
E	01	222	294	000	210	101	422	00	HOCKEY FICA	958.00	962.00	962.91	4.00	0.91
E	01	222	294	000	210	104	422	00	BBB FICA	1,128.00	1,358.00	1,358.64	230.00	0.64
E	01	222	294	000	210	106	422	00	Baseball FICA	830.00	815.00	637.65	(15.00)	(177.35)
E	01	222	294	000	210	108	422	00	Golf FICA	634.00	0.00	619.30	(634.00)	619.30
E	01	222	294	000	214	100	422	00	Football PERA	728.00	482.00	482.56	(246.00)	0.56
E	01	222	294	000	214	101	422	00	HOCKEY PERA	547.00	0.00	0.00	(547.00)	0.00
E	01	222	294	000	214	108	422	00	Golf PERA	362.00	362.00	238.16	0.00	(123.84)
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	685.00	685.74	40.00	0.74
E	01	222	294	000	218	106	422	00	Baseball TRA	0.00	600.00	520.00	600.00	(80.00)
E	01	222	294	000	218	108	422	00	Golf TRA	0.00	200.00	162.16	200.00	(37.84)
E	01	222	294	000	305	100	422	00	Football-Ref	0.00	1,600.00	1,600.00	1,600.00	0.00
E	01	222	294	000	305	101	422	00	Referee-Hockey	0.00	1,740.00	1,740.00	1,740.00	0.00
E	01	222	294	000	305	104	422	00	BBB - Consulting Fees	0.00	1,740.00	1,740.00	1,740.00	0.00
E	01	222	294	000	366	100	422	00	Football Travel	100.00	0.00	0.00	(100.00)	0.00
E	01	222	294	000	366	101	422	00	Hockey Travel	500.00	1,644.00	1,643.73	1,144.00	(0.27)
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	100.00	40.29	(400.00)	(59.71)
E	01	222	294	000	366	108	422	00	Golf Travel	3,000.00	4,000.00	3,835.01	1,000.00	(164.99)
E	01	222	294	000	401	101	422	00	Hockey Supplies	0.00	0.00	(29.27)	0.00	(29.27)

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All School Budgetary Comparison Report
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Sequence: L, Fd, Org, Pro, Fin, O/S, Crs

L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	District Account Description	A24 Adopted Budget	B24-2 Revised Budget	Year To Date	Variances Adopted to Revised	Variances Revised to YTD
E	01	222	294	000	401	102	422	00	Volleyball Supplies	1,500.00	0.00	0.00	(1,500.00)	0.00
E	01	222	294	000	430	100	422	00	Football supplies	1,500.00	5,186.00	5,186.08	3,686.00	0.08
E	01	222	294	000	430	101	422	00	Hockey Supplies	2,225.00	1,000.00	947.85	(1,225.00)	(52.15)
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	4,860.00	9,414.06	2,610.00	4,554.06
E	01	222	294	000	430	108	422	00	Golf supplies	360.00	0.00	329.67	(360.00)	329.67
E	01	222	294	000	530	100	422	00	Equipment - Football	5,000.00	1,692.00	1,692.94	(3,308.00)	0.94
E	01	222	294	000	530	101	422	00	Hockey Uniform - Equipment	1,500.00	5,000.00	4,834.00	3,500.00	(166.00)
E	01	222	294	000	530	104	422	00	Equipment - BBB Uniforms	3,800.00	3,500.00	3,472.00	(300.00)	(28.00)
E	01	222	294	000	530	106	422	00	Equipment-Baseball	1,500.00	0.00	0.00	(1,500.00)	0.00
E	01	222	294	000	820	100	422	00	Football Dues & Fees	350.00	0.00	0.00	(350.00)	0.00
E	01	222	294	000	820	101	422	00	Hockey dues	350.00	2,527.00	2,527.00	2,177.00	0.00
E	01	222	294	000	820	104	422	00	BBB Entry Fees & Dues	750.00	500.00	0.00	(250.00)	(500.00)
E	01	222	294	000	820	106	422	00	Baseball Entry Fees & Dues	250.00	150.00	288.00	(100.00)	138.00
E	01	222	294	000	820	108	422	00	Golf Dues	500.00	0.00	395.00	(500.00)	395.00
E	01	222	296	000	185	102	422	00	Volleyball Salaries	14,705.00	14,791.00	14,791.02	86.00	0.02
E	01	222	296	000	185	103	422	00	GBB Salaries	14,812.00	14,623.00	10,633.50	(189.00)	(3,989.50)
E	01	222	296	000	185	107	422	00	Softball Salaries	10,962.00	10,962.00	3,973.28	0.00	(6,988.72)
E	01	222	296	000	210	102	422	00	Volleyball FICA	1,125.00	1,134.00	1,131.48	9.00	(2.52)
E	01	222	296	000	210	103	422	00	GBB FICA	1,133.00	1,097.00	813.45	(36.00)	(283.55)
E	01	222	296	000	210	107	422	00	Softball FICA	838.00	838.00	283.76	0.00	(554.24)
E	01	222	296	000	210	108	422	00	FICA	232.00	0.00	0.00	(232.00)	0.00
E	01	222	296	000	214	102	422	00	Volleyball PERA	643.00	348.00	354.90	(295.00)	6.90
E	01	222	296	000	214	103	422	00	GBB PERA	480.00	0.00	0.00	(480.00)	0.00
E	01	222	296	000	218	102	422	00	Volleyball TRA	643.00	471.00	481.80	(172.00)	10.80
E	01	222	296	000	218	103	422	00	GBB TRA	480.00	0.00	0.00	(480.00)	0.00
E	01	222	296	000	218	107	422	00	Softball TRA	480.00	289.00	289.09	(191.00)	0.09
E	01	222	296	000	305	102	422	00	Volleyball-Referee	0.00	2,055.00	2,055.00	2,055.00	0.00
E	01	222	296	000	305	103	422	00	Consulting Fees-GBB	0.00	1,740.00	1,740.00	1,740.00	0.00
E	01	222	296	000	305	107	422	00	Consulting Fees-Softball	0.00	200.00	200.00	200.00	0.00

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

L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	District Account Description	A24 Adopted Budget	B24-2 Revised Budget	Year To Date	Variances Adopted to Revised	Variances Revised to YTD
E	01	222	296	000	366	102	422	00	Volleyball Travel	2,705.00	2,000.00	1,941.22	(705.00)	(58.78)
E	01	222	296	000	366	103	422	00	GBB TRAVEL	850.00	1,387.00	1,387.04	537.00	0.04
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	2,090.00	2,089.87	290.00	(0.13)
E	01	222	296	000	430	103	422	00	GBB- supplies	1,800.00	1,030.00	1,027.82	(770.00)	(2.18)
E	01	222	296	000	430	107	422	00	Softball supplies	2,250.00	500.00	144.81	(1,750.00)	(355.19)
E	01	222	296	000	530	103	422	00	Equipment - GBB Uniforms	3,800.00	5,660.00	5,660.00	1,860.00	0.00
E	01	222	296	000	820	102	422	00	Volleyball Dues & Fees	500.00	2,654.00	2,654.00	2,154.00	0.00
E	01	222	296	000	820	103	422	00	GBB Entry Fees & Dues	700.00	0.00	0.00	(700.00)	0.00
E	01	222	296	000	820	107	422	00	Softball Dues	300.00	300.00	525.00	0.00	225.00
E	01	222	296	000	820	108	422	00	Dues & Member.	200.00	150.00	0.00	(50.00)	(150.00)
E	01	222	298	000	180	000	422	00	Sal-Bus Driver	0.00	500.00	1,000.00	500.00	500.00
E	01	222	298	000	185	000	422	00	Advisor Salaries	4,000.00	11,035.00	9,095.00	7,035.00	(1,940.00)
E	01	222	298	000	185	113	422	00	Vocal Music Salary	1,200.00	1,600.00	1,180.00	400.00	(420.00)
E	01	222	298	000	185	115	422	00	Drama Salaries	2,675.00	2,175.00	2,175.00	(500.00)	0.00
E	01	222	298	000	185	116	422	00	Instrumental Music Salaries	2,097.00	2,097.00	650.00	0.00	(1,447.00)
E	01	222	298	000	185	117	422	00	Knowledge Bowl Salaries	1,832.00	1,441.00	1,232.00	(391.00)	(209.00)
E	01	222	298	000	185	120	422	00	National Honor Society Salary	928.00	995.00	995.00	67.00	0.00
E	01	222	298	000	185	124	422	00	Other Support Salary-Yearboc	745.00	0.00	0.00	(745.00)	0.00
E	01	222	298	000	210	000	422	00	FICA	306.00	1,178.00	729.54	872.00	(448.46)
E	01	222	298	000	210	113	422	00	Vocal Music FICA	91.00	120.00	80.69	29.00	(39.31)
E	01	222	298	000	210	115	422	00	Drama FICA	205.00	205.00	166.39	0.00	(38.61)
E	01	222	298	000	210	116	422	00	Instrumental Music FICA	160.00	157.00	44.90	(3.00)	(112.10)
E	01	222	298	000	210	117	422	00	Knowledge Bowl FICA	140.00	95.00	92.38	(45.00)	(2.62)
E	01	222	298	000	210	120	422	00	National Honor Society FICA	70.00	75.00	71.28	5.00	(3.72)
E	01	222	298	000	218	000	422	00	TRA	105.00	1,374.00	883.31	1,269.00	(490.69)
E	01	222	298	000	218	113	422	00	Vocal Music TRA	234.00	140.00	103.25	(94.00)	(36.75)
E	01	222	298	000	218	116	422	00	Instrumental Music TRA	183.00	183.00	56.87	0.00	(126.13)
E	01	222	298	000	218	117	422	00	Knowledge Bowl TRA	160.00	123.00	107.80	(37.00)	(15.20)
E	01	222	298	000	218	120	422	00	National Honor Society TRA	81.00	81.00	87.06	0.00	6.06

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L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	District Account Description	A24 Adopted Budget	B24-2 Revised Budget	Year To Date	Variances Adopted to Revised	Variances Revised to YTD
E	01	222	298	000	305	113	422	00	Consulting Fees-Choir	1,000.00	1,000.00	795.00	0.00	(205.00)
E	01	222	298	000	305	116	422	00	Consulting Fees	0.00	0.00	86.00	0.00	86.00
E	01	222	298	000	366	113	422	00	Travel, Conv, Conf-Vocal	100.00	150.00	150.00	50.00	0.00
E	01	222	298	000	366	116	422	00	Travel, Conv, Conf-Instrument	500.00	150.00	(91.77)	(350.00)	(241.77)
E	01	222	298	000	401	117	422	00	General Supplies	225.00	29.00	58.96	(196.00)	29.96
E	01	222	298	000	430	113	422	00	Vocal Music Supplies	90.00	50.00	140.05	(40.00)	90.05
E	01	222	298	000	430	115	422	00	Drama Supplies	400.00	664.00	664.00	264.00	0.00
E	01	222	298	000	430	116	422	00	Instrumental Music Supplies	400.00	100.00	272.10	(300.00)	172.10
E	01	222	298	000	430	117	422	00	Knowledge Bowl Supplies	400.00	100.00	746.23	(300.00)	646.23
E	01	222	298	000	430	120	422	00	National Honor Society Suppli	250.00	100.00	60.00	(150.00)	(40.00)
E	01	222	298	000	430	121	422	00	Graduation Supplies	500.00	250.00	1,360.69	(250.00)	1,110.69
E	01	222	298	000	820	113	422	00	Dues & Member.-Vocal	200.00	180.00	450.00	(20.00)	270.00
E	01	222	298	000	820	115	422	00	Dues & Member.-Drama	350.00	300.00	200.00	(50.00)	(100.00)
E	01	222	298	000	820	116	422	00	Dues & Member.-Band	300.00	300.00	255.00	0.00	(45.00)
E	01	222	298	000	820	117	422	00	Dues & Member.-Knowledge I	450.00	200.00	550.00	(250.00)	350.00
E	01	222	298	000	820	120	422	00	Dues & Member-NHS	150.00	0.00	0.00	(150.00)	0.00
E	01	300	050	000	110	000	422	00	Exec. Salaries-HS Principal	97,705.00	97,705.00	93,291.00	0.00	(4,414.00)
E	01	300	050	000	210	000	422	00	FICA	7,474.00	7,474.00	6,631.58	0.00	(842.42)
E	01	300	050	000	218	000	422	00	TRA	8,549.00	8,549.00	8,162.88	0.00	(386.12)
E	01	300	050	000	220	000	422	00	Group Hospitilizat.	7,820.00	7,802.00	6,854.05	(18.00)	(947.95)
E	01	300	050	000	230	000	422	00	Life Insurance	214.00	108.00	93.04	(106.00)	(14.96)
E	01	300	050	000	240	000	422	00	Long Term Disability	349.00	327.00	277.93	(22.00)	(49.07)
E	01	300	050	000	250	000	422	00	Board share TSA	3,500.00	3,413.00	3,047.77	(87.00)	(365.23)
E	01	300	050	000	366	000	422	00	Travel, Conv, Conf- HS Princi	500.00	0.00	2,191.80	(500.00)	2,191.80
E	01	300	050	000	401	000	422	00	General Supplies - HS Princip	500.00	0.00	0.00	(500.00)	0.00
E	01	300	050	000	430	000	422	00	Instruct Supplies-HS Principa	500.00	673.00	672.78	173.00	(0.22)
E	01	300	050	000	820	000	422	00	Dues & Member.-High School	1,000.00	200.00	202.15	(800.00)	2.15
E	01	300	211	000	140	912	422	00	NW MN Found Grant Salaries	0.00	0.00	1,500.00	0.00	1,500.00
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	25,000.00	21,132.50	(5,000.00)	(3,867.50)

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L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	District Account Description	A24 Adopted Budget	B24-2 Revised Budget	Year To Date	Variances Adopted to Revised	Variances Revised to YTD
E	01	300	211	000	146	000	422	00	Substitute Non Certified - HS	3,000.00	0.00	0.00	(3,000.00)	0.00
E	01	300	211	000	171	000	422	00	MARSS/DAC Coordinator	51,414.00	52,956.00	49,890.72	1,542.00	(3,065.28)
E	01	300	211	000	180	000	422	00	HS Teacher Stipends	0.00	12,000.00	10,500.00	12,000.00	(1,500.00)
E	01	300	211	000	210	000	422	00	FICA	6,611.00	3,971.00	5,897.36	(2,640.00)	1,926.36
E	01	300	211	000	210	912	422	00	FICA	0.00	0.00	111.42	0.00	111.42
E	01	300	211	000	214	000	422	00	PERA	4,316.00	3,971.00	3,775.70	(345.00)	(195.30)
E	01	300	211	000	218	000	422	00	TRA	2,625.00	0.00	1,605.51	(2,625.00)	1,605.51
E	01	300	211	000	218	912	422	00	TRA	0.00	0.00	131.27	0.00	131.27
E	01	300	211	000	220	000	422	00	Group Hospitilizat.	7,820.00	8,622.00	8,760.61	802.00	138.61
E	01	300	211	000	220	912	422	00	Health Ins.	0.00	0.00	134.51	0.00	134.51
E	01	300	211	000	230	000	422	00	Life Insurance	120.00	120.00	105.26	0.00	(14.74)
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	182.00	160.25	10.00	(21.75)
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	1,748.00	1,598.12	74.00	(149.88)
E	01	300	211	000	250	912	422	00	Board share TSA	0.00	0.00	16.27	0.00	16.27
E	01	300	211	000	305	000	422	00	Consulting Fees	4,000.00	3,898.00	6,261.12	(102.00)	2,363.12
E	01	300	211	000	320	000	422	00	Communication Services HS	700.00	622.00	451.41	(78.00)	(170.59)
E	01	300	211	000	366	000	422	00	Travel, Conv, Conf-HS	300.00	50.00	38.20	(250.00)	(11.80)
E	01	300	211	000	370	000	422	00	Copier Lease	14,000.00	0.00	3,184.34	(14,000.00)	3,184.34
E	01	300	211	000	392	000	422	00	Pymts To Other Districts - Tui	3,000.00	0.00	0.00	(3,000.00)	0.00
E	01	300	211	000	394	000	422	00	OCHS/CIHS	40,000.00	40,000.00	66,535.88	0.00	26,535.88
E	01	300	211	000	401	000	422	00	General Supplies - HS Office	3,000.00	2,500.00	2,343.09	(500.00)	(156.91)
E	01	300	211	000	430	000	422	00	Instruct Supplies - HS Office	0.00	5,100.00	5,048.77	5,100.00	(51.23)
E	01	300	211	000	460	000	422	00	High School Textbooks	15,000.00	1,597.00	1,596.50	(13,403.00)	(0.50)
E	01	300	211	000	461	000	422	00	Tests	500.00	250.00	240.00	(250.00)	(10.00)
E	01	300	211	000	820	000	422	00	NWSC Dues & Membership	600.00	2,364.00	2,363.80	1,764.00	(0.20)
E	01	300	211	000	899	000	422	00	Welding - Misc HS	2,000.00	0.00	0.00	(2,000.00)	0.00
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	16,580.00	16,577.00	(48,420.00)	(3.00)

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

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

L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	District Account Description	A24 Adopted Budget	B24-2 Revised Budget	Year To Date	Variances Adopted to Revised	Variances Revised to YTD
E	01	300	211	313	140	000	422	00	A & I Salaries	0.00	2,060.00	0.00	2,060.00	(2,060.00)
E	01	300	211	313	195	000	422	00	A & I Salary & Wages	2,000.00	1,750.00	1,833.64	(250.00)	83.64
E	01	300	211	313	210	000	422	00	FICA	153.00	155.00	129.90	2.00	(25.10)
E	01	300	211	313	218	000	422	00	TRA	175.00	176.00	160.42	1.00	(15.58)
E	01	300	211	313	220	000	422	00	Health Ins.	50.00	44.00	138.47	(6.00)	94.47
E	01	300	211	313	230	000	422	00	Life Insurance	0.00	1.00	1.90	1.00	0.90
E	01	300	211	313	240	000	422	00	Long Term Disability	2.00	2.00	5.54	0.00	3.54
E	01	300	211	313	250	000	422	00	Board share TSA	60.00	62.00	62.01	2.00	0.01
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	61,230.00	46,438.90	2,639.00	(14,791.10)
E	01	300	212	000	210	000	422	00	FICA	4,482.00	4,592.00	3,290.32	110.00	(1,301.68)
E	01	300	212	000	218	000	422	00	TRA	5,126.00	3,557.00	4,063.39	(1,569.00)	506.39
E	01	300	212	000	220	000	422	00	Group Hospitilizat.	0.00	7,802.00	6,158.22	7,802.00	(1,643.78)
E	01	300	212	000	230	000	422	00	Life Insurance	40.00	50.00	80.10	10.00	30.10
E	01	300	212	000	240	000	422	00	Long Term Disability	135.00	108.00	177.13	(27.00)	69.13
E	01	300	212	000	250	000	422	00	Board share TSA	1,260.00	595.00	945.00	(665.00)	350.00
E	01	300	212	000	430	000	422	00	Instruct Supplies-Art	3,500.00	3,450.00	3,515.73	(50.00)	65.73
E	01	300	212	000	820	000	422	00	Art Dues and Fees	0.00	0.00	255.00	0.00	255.00
E	01	300	212	160	230	012	422	00	xfer E-01-300-212-160-230-0	10.00	0.00	0.00	(10.00)	0.00
E	01	300	212	160	230	013	422	00	Life Insurance	0.00	10.00	0.00	10.00	(10.00)
E	01	300	215	000	140	000	422	00	Salaries-Business	35,309.00	35,309.00	28,893.29	0.00	(6,415.71)
E	01	300	215	000	210	000	422	00	FICA	2,701.00	2,701.00	2,062.75	0.00	(638.25)
E	01	300	215	000	218	000	422	00	TRA	3,089.00	3,089.00	2,528.20	0.00	(560.80)
E	01	300	215	000	220	000	422	00	Group Hospitilizat.	3,910.00	3,910.00	3,028.05	0.00	(881.95)
E	01	300	215	000	230	000	422	00	Life Insurance	54.00	54.00	39.40	0.00	(14.60)
E	01	300	215	000	240	000	422	00	Long Term Disability	125.00	122.00	118.57	(3.00)	(3.43)
E	01	300	215	000	250	000	422	00	Board share TSA	1,030.00	1,130.00	833.60	100.00	(296.40)
E	01	300	215	000	430	000	422	00	Instruct Supplies-Business	450.00	1,500.00	1,492.98	1,050.00	(7.02)
E	01	300	220	000	140	000	422	00	Salaries-English	139,000.00	140,000.00	107,327.82	1,000.00	(32,672.18)
E	01	300	220	000	210	000	422	00	FICA	10,633.00	10,500.00	7,029.72	(133.00)	(3,470.28)

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

L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	District Account Description	A24 Adopted Budget	B24-2 Revised Budget	Year To Date	Variances Adopted to Revised	Variances Revised to YTD
E	01	300	220	000	218	000	422	00	TRA	12,162.00	10,500.00	9,391.24	(1,662.00)	(1,108.76)
E	01	300	220	000	220	000	422	00	Group Hospitilizat.	25,636.00	26,467.00	20,054.54	831.00	(6,412.46)
E	01	300	220	000	230	000	422	00	Life Insurance	2,214.00	219.00	159.25	(1,995.00)	(59.75)
E	01	300	220	000	240	000	422	00	Long Term Disability	700.00	727.00	588.60	27.00	(138.40)
E	01	300	220	000	250	000	422	00	Board share TSA	3,519.00	3,810.00	2,852.36	291.00	(957.64)
E	01	300	220	000	430	000	422	00	Instruct Supplies-English	3,700.00	600.00	564.74	(3,100.00)	(35.26)
E	01	300	220	000	460	000	422	00	Textbooks-English	0.00	4,000.00	3,930.60	4,000.00	(69.40)
E	01	300	240	000	140	000	422	00	Salaries-Health/PE	61,445.00	61,445.00	47,214.72	0.00	(14,230.28)
E	01	300	240	000	210	000	422	00	FICA	4,700.00	4,608.00	3,507.87	(92.00)	(1,100.13)
E	01	300	240	000	214	000	422	00	PERA	5,376.00	0.00	0.00	(5,376.00)	0.00
E	01	300	240	000	218	000	422	00	TRA	7,820.00	5,376.00	4,131.28	(2,444.00)	(1,244.72)
E	01	300	240	000	220	000	422	00	Group Hospitilizat.	107.00	7,802.00	6,035.26	7,695.00	(1,766.74)
E	01	300	240	000	230	000	422	00	Life Insurance	222.00	108.00	78.54	(114.00)	(29.46)
E	01	300	240	000	240	000	422	00	Long Term Disability	0.00	431.00	313.63	431.00	(117.37)
E	01	300	240	000	250	000	422	00	Board share TSA	0.00	0.00	926.63	0.00	926.63
E	01	300	240	000	430	000	422	00	Instruct Supplies-PE/Health	600.00	200.00	0.00	(400.00)	(200.00)
E	01	300	255	000	140	000	422	00	Salaries-Industrial Tech	60,645.00	61,469.00	45,414.72	824.00	(16,054.28)
E	01	300	255	000	210	000	422	00	FICA	4,639.00	4,025.00	3,008.33	(614.00)	(1,016.67)
E	01	300	255	000	218	000	422	00	TRA	10,613.00	5,276.00	3,973.80	(5,337.00)	(1,302.20)
E	01	300	255	000	220	000	422	00	Group Hospitilizat.	17,816.00	17,387.00	13,823.93	(429.00)	(3,563.07)
E	01	300	255	000	230	000	422	00	Life Insurance	107.00	109.00	78.90	2.00	(30.10)
E	01	300	255	000	240	000	422	00	Long Term Disability	222.00	215.00	209.09	(7.00)	(5.91)
E	01	300	255	000	250	000	422	00	Board share TSA	2,260.00	2,238.00	1,669.43	(22.00)	(568.57)
E	01	300	255	000	430	000	422	00	Instruct Supplies-Industrial Te	1,900.00	1,000.00	0.00	(900.00)	(1,000.00)
E	01	300	256	000	140	000	422	00	Salaries-Math	137,120.00	137,120.00	88,839.50	0.00	(48,280.50)
E	01	300	256	000	210	000	422	00	FICA	10,489.00	10,489.00	5,855.22	0.00	(4,633.78)
E	01	300	256	000	218	000	422	00	TRA	11,998.00	11,998.00	7,773.47	0.00	(4,224.53)
E	01	300	256	000	220	000	422	00	Group Hospitilizat.	35,632.00	35,632.00	23,387.02	0.00	(12,244.98)
E	01	300	256	000	230	000	422	00	Life Insurance	214.00	214.00	132.29	0.00	(81.71)
E	01	300	256	000	240	000	422	00	Long Term Disability	495.00	495.00	279.60	0.00	(215.40)

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

L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	District Account Description	A24 Adopted Budget	B24-2 Revised Budget	Year To Date	Variances Adopted to Revised	Variances Revised to YTD
E	01	300	256	000	250	000	422	00	Board share TSA	4,120.00	4,120.00	2,181.01	0.00	(1,938.99)
E	01	300	256	000	430	000	422	00	Instruct Supplies-Math	745.00	150.00	0.00	(595.00)	(150.00)
E	01	300	258	000	140	000	422	00	Salaries-Music	64,793.00	67,501.00	50,007.32	2,708.00	(17,493.68)
E	01	300	258	000	210	000	422	00	FICA	4,957.00	4,309.00	3,192.89	(648.00)	(1,116.11)
E	01	300	258	000	218	000	422	00	TRA	5,669.00	5,794.00	4,375.63	125.00	(1,418.37)
E	01	300	258	000	220	000	422	00	Group Hospitilizat.	17,816.00	18,665.00	14,022.52	849.00	(4,642.48)
E	01	300	258	000	230	000	422	00	Life Insurance	107.00	110.00	80.12	3.00	(29.88)
E	01	300	258	000	240	000	422	00	Long Term Disability	313.00	216.00	209.91	(97.00)	(6.09)
E	01	300	258	000	250	000	422	00	Board share TSA	2,150.00	1,812.00	1,319.58	(338.00)	(492.42)
E	01	300	258	000	350	000	422	00	Repairs & Maint. Ser	1,700.00	1,000.00	1,770.00	(700.00)	770.00
E	01	300	258	000	401	000	422	00	General Supplies	0.00	0.00	87.00	0.00	87.00
E	01	300	258	000	430	000	422	00	Instruct Supplies-Music	2,000.00	1,200.00	1,738.36	(800.00)	538.36
E	01	300	258	302	530	000	424	00	Capital Equipment Music	8,700.00	7,800.00	7,712.99	(900.00)	(87.01)
E	01	300	260	000	140	000	422	00	Salaries-Science	120,532.00	122,000.00	91,987.32	1,468.00	(30,012.68)
E	01	300	260	000	210	000	422	00	FICA	9,220.00	9,150.00	6,359.48	(70.00)	(2,790.52)
E	01	300	260	000	218	000	422	00	TRA	10,546.00	1,075.00	8,048.94	(9,471.00)	6,973.94
E	01	300	260	000	220	000	422	00	Group Hospitilizat.	25,636.00	26,468.00	20,113.39	832.00	(6,354.61)
E	01	300	260	000	230	000	422	00	Life Insurance	318.00	328.00	159.76	10.00	(168.24)
E	01	300	260	000	240	000	422	00	Long Term Disability	637.00	438.00	270.56	(199.00)	(167.44)
E	01	300	260	000	250	000	422	00	Board share TSA	2,060.00	3,096.00	1,537.05	1,036.00	(1,558.95)
E	01	300	260	000	430	000	422	00	Instruct Supplies-Science	4,500.00	2,500.00	2,453.39	(2,000.00)	(46.61)
E	01	300	260	000	820	000	422	00	Dues & Member.-Music	0.00	270.00	270.00	270.00	0.00
E	01	300	270	000	140	000	422	00	Salaries-Social Studies	95,263.00	95,263.00	76,699.54	0.00	(18,563.46)
E	01	300	270	000	210	000	422	00	FICA	7,288.00	7,144.00	5,420.66	(144.00)	(1,723.34)
E	01	300	270	000	218	000	422	00	TRA	8,335.00	8,335.00	6,711.27	0.00	(1,623.73)
E	01	300	270	000	220	000	422	00	Group Hospitilizat.	15,640.00	26,467.00	21,477.44	10,827.00	(4,989.56)
E	01	300	270	000	230	000	422	00	Life Insurance	28.00	14.00	0.00	(14.00)	(14.00)
E	01	300	270	000	240	000	422	00	Long Term Disability	427.00	66.00	0.00	(361.00)	(66.00)
E	01	300	270	000	250	000	422	00	Board share TSA	1,920.00	781.00	1,380.80	(1,139.00)	599.80
E	01	300	270	000	430	000	422	00	Instruct Supplies-Social Studi	950.00	300.00	0.00	(650.00)	(300.00)

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

L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	District Account Description	A24 Adopted Budget	B24-2 Revised Budget	Year To Date	Variances Adopted to Revised	Variances Revised to YTD
E	01	300	371	830	140	000	422	00	Salaries-Career Technical	35,309.00	35,309.00	28,893.17	0.00	(6,415.83)
E	01	300	371	830	210	000	422	00	FICA	2,701.00	2,701.00	2,062.73	0.00	(638.27)
E	01	300	371	830	218	000	422	00	TRA	3,089.00	3,089.00	2,528.19	0.00	(560.81)
E	01	300	371	830	220	000	422	00	Group Hospitilizat.	3,910.00	3,910.00	3,028.05	0.00	(881.95)
E	01	300	371	830	230	000	422	00	Life Insurance	54.00	54.00	39.36	0.00	(14.64)
E	01	300	371	830	240	000	422	00	Long Term Disability	125.00	122.00	118.65	(3.00)	(3.35)
E	01	300	371	830	250	000	422	00	Board share TSA	1,030.00	1,030.00	833.46	0.00	(196.54)
E	01	300	371	830	433	000	422	00	CTE - Instr Supplies Busines:	989.00	1,000.00	0.00	11.00	(1,000.00)
E	01	300	399	000	140	000	422	00	Salaries-Welding Instructor	15,915.00	15,915.00	14,820.96	0.00	(1,094.04)
E	01	300	399	000	210	000	422	00	FICA - Welding	1,217.00	1,218.00	1,133.82	1.00	(84.18)
E	01	300	399	000	218	000	422	00	TRA	1,392.00	1,361.00	1,296.82	(31.00)	(64.18)
E	01	300	399	000	430	000	422	00	Instruct Supplies - Welding	500.00	1,000.00	2,170.05	500.00	1,170.05
E	01	300	399	675	430	000	422	00	Instruct Supplies	0.00	1,000.00	982.33	1,000.00	(17.67)
E	01	300	402	740	162	000	422	00	One-to-One Paraprofessional	18,520.00	18,271.00	30,558.63	(249.00)	12,287.63
E	01	300	402	740	210	000	422	00	FICA	1,417.00	1,238.00	2,214.81	(179.00)	976.81
E	01	300	402	740	214	000	422	00	PERA	1,389.00	1,370.00	2,291.87	(19.00)	921.87
E	01	300	402	740	220	000	422	00	Group Hospitilizat.	2,000.00	1,861.00	1,978.10	(139.00)	117.10
E	01	300	402	740	230	000	422	00	Life Insurance	110.00	60.00	31.34	(50.00)	(28.66)
E	01	300	402	740	240	000	422	00	Long Term Disability	60.00	48.00	95.80	(12.00)	47.80
E	01	300	402	740	433	000	422	00	Indiv Supplies	435.00	500.00	490.94	65.00	(9.06)
E	01	300	407	740	140	000	422	00	Salaries-LD	62,536.00	61,704.00	24,154.60	(832.00)	(37,549.40)
E	01	300	407	740	162	000	422	00	One-to-One Paraprofessional	4,927.00	0.00	0.00	(4,927.00)	0.00
E	01	300	407	740	210	000	422	00	FICA	4,927.00	3,442.00	1,772.59	(1,485.00)	(1,669.41)
E	01	300	407	740	214	000	422	00	PERA	5,636.00	0.00	0.00	(5,636.00)	0.00
E	01	300	407	740	218	000	422	00	TRA	5,636.00	5,296.00	2,113.55	(340.00)	(3,182.45)
E	01	300	407	740	220	000	422	00	Group Hospitilizat.	7,820.00	15,721.00	3,079.20	7,901.00	(12,641.80)
E	01	300	407	740	230	000	422	00	Life Insurance	65.00	98.00	0.00	33.00	(98.00)
E	01	300	407	740	240	000	422	00	Long Term Disability	260.00	403.00	0.00	143.00	(403.00)
E	01	300	407	740	250	000	422	00	Board share TSA	0.00	0.00	360.00	0.00	360.00
E	01	300	410	740	140	000	422	00	Salaries	5,324.00	6,856.00	24,154.42	1,532.00	17,298.42

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

L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	District Account Description	A24 Adopted Budget	B24-2 Revised Budget	Year To Date	Variances Adopted to Revised	Variances Revised to YTD
E	01	300	410	740	162	000	422	00	One-to-One Paraprofessional	12,000.00	15,580.00	27,344.90	3,580.00	11,764.90
E	01	300	410	740	210	000	422	00	FICA	1,600.00	1,574.00	3,864.34	(26.00)	2,290.34
E	01	300	410	740	214	000	422	00	PERA	1,400.00	1,169.00	2,050.86	(231.00)	881.86
E	01	300	410	740	218	000	422	00	TRA	700.00	588.00	2,113.56	(112.00)	1,525.56
E	01	300	410	740	220	000	422	00	Group Hospitilizat.	1,319.00	1,747.00	3,079.02	428.00	1,332.02
E	01	300	410	740	230	000	422	00	Life Insurance	40.00	52.00	75.65	12.00	23.65
E	01	300	410	740	240	000	422	00	Long Term Disability	50.00	45.00	69.24	(5.00)	24.24
E	01	300	410	740	250	000	422	00	Board share TSA	450.00	464.00	3,130.00	14.00	2,666.00
E	01	300	420	740	433	000	422	00	Indiv Supplies - HS SPED	450.00	1,200.00	1,589.48	750.00	389.48
E	01	300	620	000	144	000	422	00	Classroom Support	12,575.00	12,576.00	6,632.97	1.00	(5,943.03)
E	01	300	620	000	210	000	422	00	FICA	12,575.00	852.00	450.27	(11,723.00)	(401.73)
E	01	300	620	000	214	000	422	00	PERA	962.00	943.00	513.62	(19.00)	(429.38)
E	01	300	620	000	220	000	422	00	Group Hospitilizat.	1,300.00	1,278.00	947.04	(22.00)	(330.96)
E	01	300	620	000	230	000	422	00	Life Insurance	54.00	40.00	22.06	(14.00)	(17.94)
E	01	300	620	000	240	000	422	00	Long Term Disability	57.00	33.00	19.15	(24.00)	(13.85)
E	01	300	640	306	140	000	403	00	Salaries	2,000.00	500.00	0.00	(1,500.00)	(500.00)
E	01	300	640	306	210	000	403	00	FICA	153.00	100.00	0.00	(53.00)	(100.00)
E	01	300	640	306	218	000	403	00	TRA	175.00	100.00	0.00	(75.00)	(100.00)
E	01	300	640	316	140	000	403	00	HS SD Salaries	0.00	1,500.00	1,195.01	1,500.00	(304.99)
E	01	300	640	316	210	000	403	00	FICA	0.00	100.00	74.19	100.00	(25.81)
E	01	300	640	316	218	000	403	00	TRA	0.00	150.00	104.57	150.00	(45.43)
E	01	300	640	316	305	000	403	00	Consulting Fees-HS SD	0.00	250.00	229.84	250.00	(20.16)
E	01	300	640	316	366	000	403	00	H.S. Staff Develop	13,000.00	3,000.00	2,886.40	(10,000.00)	(113.60)
E	01	300	740	317	156	000	422	00	Social Workers - HS	68,560.00	69,384.00	51,420.04	824.00	(17,963.96)
E	01	300	740	317	210	000	422	00	HS Social Worker - FICA	5,244.00	4,984.00	3,645.38	(260.00)	(1,338.62)
E	01	300	740	317	218	000	422	00	HS Social Worker - TRA	5,999.00	5,955.00	4,499.29	(44.00)	(1,455.71)
E	01	300	740	317	220	000	422	00	HS Social Worker - Health Ins	7,820.00	7,735.00	6,158.22	(85.00)	(1,576.78)
E	01	300	740	317	230	000	422	00	HS Social Worker - Life Insur	107.00	110.00	80.10	3.00	(29.90)
E	01	300	740	317	240	000	422	00	HS Social Worker - LTD	251.00	248.00	241.06	(3.00)	(6.94)
E	01	300	740	317	250	000	422	00	HS Social Worker - Board sha	1,560.00	1,607.00	1,170.00	47.00	(437.00)

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

	L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	District Account Description	A24 Adopted Budget	B24-2 Revised Budget	Year To Date	Variances Adopted to Revised	Variances Revised to YTD
	E	01	300	790	302	530	000	424	00	Capital Equipment Weight Ro	0.00	100.00	77.61	100.00	(22.39)
01	**General Fund**										**7,155,085.00**	**7,484,119.00**	**6,097,008.12**	**329,034.00**	**(1,387,110.88)**

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L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	District Account Description	A24 Adopted Budget	B24-2 Revised Budget	Year To Date	Variances Adopted to Revised	Variances Revised to YTD
E	02	005	770	161	170	012	464	00	Summer School Food Serv Sa	0.00	1,240.00	0.00	1,240.00	(1,240.00)
E	02	005	770	161	210	012	464	00	FICA	0.00	95.00	0.00	95.00	(95.00)
E	02	005	770	161	214	012	464	00	PERA	0.00	93.00	0.00	93.00	(93.00)
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	43,053.00	39,075.12	(92.00)	(3,977.88)
E	02	005	770	701	170	000	464	00	Clerical	21,679.00	25,721.00	25,400.87	4,042.00	(320.13)
E	02	005	770	701	175	000	464	00	Salaries	63,000.00	70,000.00	75,943.90	7,000.00	5,943.90
E	02	005	770	701	210	000	464	00	FICA	9,817.00	9,346.00	9,960.10	(471.00)	614.10
E	02	005	770	701	214	000	464	00	PERA	9,624.00	9,562.00	10,524.48	(62.00)	962.48
E	02	005	770	701	220	000	464	00	Insurance	16,000.00	19,643.00	20,703.78	3,643.00	1,060.78
E	02	005	770	701	230	000	464	00	Life Insurance	534.00	280.00	270.28	(254.00)	(9.72)
E	02	005	770	701	240	000	464	00	Long Term Disability	800.00	814.00	772.19	14.00	(41.81)
E	02	005	770	701	250	000	464	00	Board share TSA	4,700.00	4,904.00	4,534.24	204.00	(369.76)
E	02	005	770	701	305	000	464	00	Consulting Fees	3,870.00	3,942.00	3,795.50	72.00	(146.50)
E	02	005	770	701	350	000	464	00	Kitchen Repairs and Maintena	0.00	10,000.00	10,486.04	10,000.00	486.04
E	02	005	770	701	366	000	464	00	Travel, Conv, Conf-Food Serv	500.00	200.00	0.00	(300.00)	(200.00)
E	02	005	770	701	401	000	464	00	General Supplies	10,000.00	5,000.00	5,728.06	(5,000.00)	728.06
E	02	005	770	701	490	000	464	00	Food	70,000.00	70,000.00	75,313.66	0.00	5,313.66
E	02	005	770	701	491	000	464	00	Commodities	6,000.00	6,000.00	8,452.19	0.00	2,452.19
E	02	005	770	701	495	000	464	00	Milk	20,000.00	20,000.00	28,057.75	0.00	8,057.75
E	02	005	770	701	530	000	464	00	Equipment	5,000.00	5,000.00	8,175.46	0.00	3,175.46
E	02	005	770	701	820	000	464	00	Dues & Member.	170.00	250.00	306.50	80.00	56.50
E	02	005	770	705	490	000	464	00	Food - Breakfast	14,000.00	18,000.00	21,793.35	4,000.00	3,793.35
E	02	005	770	707	175	000	464	00	Salaries-Bears Den	3,000.00	3,160.00	6,292.66	160.00	3,132.66
E	02	005	770	707	210	000	464	00	FICA - Bears Den	229.00	237.00	456.70	8.00	219.70
E	02	005	770	707	214	000	464	00	PERA - Bears Den	225.00	172.00	471.95	(53.00)	299.95
E	02	005	770	707	218	000	464	00	TRA	0.00	74.00	0.00	74.00	(74.00)
E	02	005	770	707	220	000	464	00	Insurance - Bears Den	100.00	82.00	282.48	(18.00)	200.48
E	02	005	770	707	230	000	464	00	Life Insurance	0.00	9.00	14.52	9.00	5.52
E	02	005	770	707	240	000	464	00	Long Term Disability	0.00	11.00	48.65	11.00	37.65

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L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	District Account Description	A24 Adopted Budget	B24-2 Revised Budget	Year To Date	Variances Adopted to Revised	Variances Revised to YTD
E	02	005	770	707	250	000	464	00	Board share TSA	0.00	133.00	217.43	133.00	84.43
E	02	005	770	707	305	000	464	00	Consulting Fees	2,000.00	0.00	2,769.60	(2,000.00)	2,769.60
E	02	005	770	707	401	000	464	00	General Supplies	2,000.00	0.00	0.00	(2,000.00)	0.00
E	02	005	770	707	490	000	464	00	Food - Bears Den/Head Start	2,000.00	10,000.00	9,139.89	8,000.00	(860.11)
02	**Food Service**									**308,393.00**	**337,021.00**	**371,489.35**	**28,628.00**	**34,468.35**

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L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	District Account Description	A24 Adopted Budget	B24-2 Revised Budget	Year To Date	Variances Adopted to Revised	Variances Revised to YTD
E	04	005	505	321	110	000	431	00	Exec. Salaries - Commed Dire	31,638.00	31,000.00	29,001.97	(638.00)	(1,998.03)
E	04	005	505	321	170	000	431	00	Sec/Clerical Sal.	0.00	1,700.00	1,700.00	1,700.00	0.00
E	04	005	505	321	210	000	431	00	FICA	2,420.00	2,430.00	2,190.16	10.00	(239.84)
E	04	005	505	321	214	000	431	00	PERA	2,373.00	2,467.00	2,175.13	94.00	(291.87)
E	04	005	505	321	218	000	431	00	TRA	0.00	100.00	61.25	100.00	(38.75)
E	04	005	505	321	220	000	431	00	Group Hospitilizat.	3,910.00	3,836.00	3,730.88	(74.00)	(105.12)
E	04	005	505	321	230	000	431	00	Life Insurance	54.00	28.00	49.06	(26.00)	21.06
E	04	005	505	321	240	000	431	00	Long Term Disability	118.00	43.00	62.46	(75.00)	19.46
E	04	005	505	321	250	000	431	00	Board share TSA	540.00	494.00	440.00	(46.00)	(54.00)
E	04	005	505	321	305	000	431	00	Consulting Fees	19,000.00	27,661.00	10,239.00	8,661.00	(17,422.00)
E	04	005	505	321	320	000	431	00	Comm Service - Commed Dir	450.00	455.00	0.00	5.00	(455.00)
E	04	005	505	321	329	000	431	00	Postage & Express	0.00	124.00	0.00	124.00	(124.00)
E	04	005	505	321	366	000	431	00	Travel, Conv, Conf - Commed	350.00	232.00	0.00	(118.00)	(232.00)
E	04	005	505	321	401	000	431	00	General Supplies	10,106.00	6,000.00	5,190.64	(4,106.00)	(809.36)
E	04	005	505	321	820	000	431	00	Dues & Member.	825.00	1,240.00	1,498.70	415.00	258.70
E	04	005	580	325	140	000	432	00	Salaries-ECFE	15,000.00	14,160.00	8,790.25	(840.00)	(5,369.75)
E	04	005	580	325	210	000	432	00	FICA	1,147.00	1,045.00	656.86	(102.00)	(388.14)
E	04	005	580	325	218	000	432	00	TRA	1,312.00	1,250.00	769.15	(62.00)	(480.85)
E	04	005	580	325	220	000	432	00	Group Hospitilizat.	0.00	2,000.00	668.10	2,000.00	(1,331.90)
E	04	005	580	325	230	000	432	00	Life Insurance	0.00	23.00	9.94	23.00	(13.06)
E	04	005	580	325	240	000	432	00	Long Term Disability	0.00	37.00	24.00	37.00	(13.00)
E	04	005	580	325	250	000	432	00	Board share TSA	0.00	267.00	161.38	267.00	(105.62)
E	04	005	580	325	366	000	432	00	ECFE Travel and Conference	500.00	596.00	804.68	96.00	208.68
E	04	005	580	325	401	000	432	00	General Supplies - ECFE	450.00	483.00	739.91	33.00	256.91
E	04	005	580	325	401	580	432	00	ECI General Supplies	1,631.00	99.00	0.00	(1,532.00)	(99.00)
E	04	005	580	325	430	000	432	00	Instruct Supplies-ECFE	2,500.00	4,750.00	4,750.05	2,250.00	0.05
E	04	005	580	325	430	580	432	00	Instruct Supplies-ECI	160.00	0.00	0.00	(160.00)	0.00
E	04	005	580	328	140	000	432	00	Salaries	344.00	0.00	0.00	(344.00)	0.00
E	04	005	582	321	144	000	431	00	Classroom Support-School R	45,000.00	44,361.00	42,791.50	(639.00)	(1,569.50)
E	04	005	582	321	210	000	431	00	FICA	2,573.00	3,394.00	3,273.55	821.00	(120.45)

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L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	District Account Description	A24 Adopted Budget	B24-2 Revised Budget	Year To Date	Variances Adopted to Revised	Variances Revised to YTD
E	04	005	582	321	214	000	431	00	PERA	2,643.00	3,327.00	3,209.37	684.00	(117.63)
E	04	005	582	321	250	000	431	00	Board share TSA	0.00	768.00	850.00	768.00	82.00
E	04	005	582	344	140	000	444	00	Salaries- School Readiness	35,000.00	20,000.00	18,257.20	(15,000.00)	(1,742.80)
E	04	005	582	344	144	000	444	00	Classroom Support	25,000.00	24,100.00	24,078.50	(900.00)	(21.50)
E	04	005	582	344	210	000	444	00	FICA-School Readiness	4,590.00	4,710.00	3,136.41	120.00	(1,573.59)
E	04	005	582	344	214	000	444	00	PERA - School Readiness	4,590.00	1,699.00	1,700.99	(2,891.00)	1.99
E	04	005	582	344	218	000	444	00	TRA-School Readiness	3,062.00	3,498.00	1,597.52	436.00	(1,900.48)
E	04	005	582	344	220	000	444	00	Group Hospitilizat.-School Re	12,000.00	8,622.00	3,860.16	(3,378.00)	(4,761.84)
E	04	005	582	344	230	000	444	00	Life Insurance	107.00	74.00	23.12	(33.00)	(50.88)
E	04	005	582	344	240	000	444	00	Long Term Disability	150.00	103.00	66.40	(47.00)	(36.60)
E	04	005	582	344	250	000	444	00	Board share TSA	700.00	851.00	272.96	151.00	(578.04)
E	04	005	582	344	430	000	444	00	Instruct Supplies - School Re	2,000.00	5,500.00	5,454.02	3,500.00	(45.98)
E	04	005	583	354	140	000	464	00	Salaries	400.00	170.00	375.00	(230.00)	205.00
E	04	005	583	354	210	000	464	00	FICA	25.00	13.00	28.69	(12.00)	15.69
E	04	005	583	354	214	000	464	00	PERA	0.00	50.00	28.13	50.00	(21.87)
E	04	005	583	354	218	000	464	00	TRA	32.00	15.00	0.00	(17.00)	(15.00)
E	04	005	583	354	220	000	464	00	Health Ins.	87.00	0.00	0.00	(87.00)	0.00
E	04	005	583	354	230	000	464	00	Life Insurance	1.00	0.00	0.00	(1.00)	0.00
E	04	005	583	354	305	000	464	00	School Readiness Consulting	800.00	1,210.00	1,302.80	410.00	92.80
E	04	005	590	321	144	811	431	00	Lifeguards/WSI	19,000.00	26,000.00	25,645.11	7,000.00	(354.89)
E	04	005	590	321	172	811	431	00	Pool Supervisor	61,800.00	65,000.00	59,547.50	3,200.00	(5,452.50)
E	04	005	590	321	210	811	431	00	FICA-Pool	6,181.00	6,417.00	6,033.18	236.00	(383.82)
E	04	005	590	321	214	811	431	00	PERA-Pool	6,000.00	5,293.00	5,002.18	(707.00)	(290.82)
E	04	005	590	321	218	811	431	00	TRA-Pool	0.00	307.00	341.05	307.00	34.05
E	04	005	590	321	220	811	431	00	Group Hospitilizat-Pool	7,820.00	7,898.00	7,788.26	78.00	(109.74)
E	04	005	590	321	230	811	431	00	Life Insurance-Pool	110.00	113.00	107.00	3.00	(6.00)
E	04	005	590	321	240	811	431	00	Long Term Disability	208.00	206.00	205.77	(2.00)	(0.23)
E	04	005	590	321	250	811	431	00	TSA-Pool	1,080.00	1,151.00	1,101.52	71.00	(49.48)
E	04	005	590	321	305	811	431	00	Consulting Fees	6,000.00	4,644.00	355.00	(1,356.00)	(4,289.00)
E	04	005	590	321	329	811	431	00	Postage & Express	750.00	0.00	0.00	(750.00)	0.00

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L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	District Account Description	A24 Adopted Budget	B24-2 Revised Budget	Year To Date	Variances Adopted to Revised	Variances Revised to YTD
E	04	005	590	321	330	811	431	00	Utility Service-Pool	42,500.00	67,921.00	28,561.61	25,421.00	(39,359.39)
E	04	005	590	321	350	811	431	00	Repairs & Maint. Ser	6,508.00	106.00	0.00	(6,402.00)	(106.00)
E	04	005	590	321	401	811	431	00	General Supplies-Pool	20,000.00	11,000.00	19,013.37	(9,000.00)	8,013.37
E	04	005	590	321	430	811	431	00	Instruct Supplies-Pool	1,170.00	500.00	0.00	(670.00)	(500.00)
E	04	005	590	321	530	811	431	00	Equipment-Pool	10,000.00	3,000.00	3,411.73	(7,000.00)	411.73
04	**Community Service**									**422,715.00**	**424,541.00**	**341,133.17**	**1,826.00**	**(83,407.83)**

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	L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	District Account Description	A24 Adopted Budget	B24-2 Revised Budget	Year To Date	Variances Adopted to Revised	Variances 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	134,000.00	162,700.00	298.00	28,700.00
	E	07	005	910	000	790	000	464	00	Other Debt Expense	1,700.00	475.00	0.00	(1,225.00)	(475.00)
07	**Debt Redemption**										**1,132,882.00**	**1,131,955.00**	**1,045,400.00**	**(927.00)**	**(86,555.00)**

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L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	District Account Description	A24 Adopted Budget	B24-2 Revised Budget	Year To Date	Variances Adopted to Revised	Variances Revised to YTD
E	21	005	298	301	401	712	401	712	High School Yearbook	6,800.00	8,100.00	8,020.28	1,300.00	(79.72)
E	21	005	298	301	401	713	401	713	Student Council	2,000.00	600.00	641.55	(1,400.00)	41.55
E	21	005	298	301	401	714	401	714	Special Ed Cooking	500.00	3,000.00	4,438.12	2,500.00	1,438.12
E	21	005	298	301	401	715	401	715	Elementary Yearbook	600.00	500.00	(77.84)	(100.00)	(577.84)
E	21	005	298	301	401	716	401	716	Elementary PBIS	7,000.00	7,000.00	4,026.68	0.00	(2,973.32)
E	21	005	298	301	401	722	401	722	Class of 2031	0.00	17,610.00	5,084.01	17,610.00	(12,525.99)
E	21	005	298	301	401	723	401	723	Class of 2023	0.00	0.00	747.31	0.00	747.31
E	21	005	298	301	401	724	401	724	Class of 2024	10,000.00	2,000.00	12,242.42	(8,000.00)	10,242.42
E	21	005	298	301	401	725	401	725	Class of 2025	3,500.00	5,000.00	790.82	1,500.00	(4,209.18)
E	21	005	298	301	401	726	401	726	Class of 2026	1,200.00	3,000.00	6,176.00	1,800.00	3,176.00
E	21	005	298	301	401	727	401	727	Class of 2027	1,200.00	2,000.00	1,943.75	800.00	(56.25)
E	21	005	298	301	401	729	401	729	Class of 2028 Expense	1,200.00	4,000.00	(2,731.53)	2,800.00	(6,731.53)
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	1,500.00	1,829.44	800.00	329.44
E	21	005	298	301	401	732	401	732	Backpack Program	500.00	1,500.00	2,413.90	1,000.00	913.90
E	21	005	298	301	401	733	401	733	Class of 2030	7,200.00	0.00	1,278.00	(7,200.00)	1,278.00
21	**Student Activity Fund**									**46,400.00**	**59,810.00**	**46,822.91**	**13,410.00**	**(12,987.09)**
									Report Totals:	**9,065,475.00**	**9,437,446.00**	**7,901,853.55**	**371,971.00**	**(1,535,592.45)**

BMO

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:**	$ 26,008.47
Statement Date (MM/DD/YYYY):	04/27/2024	**Currency:**	U.S. DOLLAR
Payment Due Date (MM/DD/YYYY):	05/24/2024		

Statement Summary:

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

Previous Balance:	$ 1,428.38
Payments:	$ -1,428.38
Adjustments:	$ 0.00
Net Purchases:	$ 3,991.53
Cash Advance:	$ 0.00
Fees:	$ 0.00
Other Charges:	$ 0.00
New Account Balance:	$ 3,991.53

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					
04/04	04/04 525025049	AUTOMATIC PYMT RECEIVED	$ -1,428.38	$ 0.00	$ -1,428.38
		TOTAL CREDITS	**xxxx-xxxx-xxxx-1545**		**$ -1,428.38**
		TOTAL DEBITS	**xxxx-xxxx-xxxx-1545**		**$ 0.00**
Card Number xxxx-xxxx-xxxx-9381 ISD 390, ATHLETICS					
04/10	04/11 526177160	DAIRY QUEEN #10210 MOTLEY MN	$ 14.88 045474	$ 0.00	$ 14.88
04/11	04/15 526618249	OLIVE GARDEN 0021543 WAITE PARK MN	$ 25.93 064414	$ 0.00	$ 25.93
04/12	04/15 526618250	BEST WESTERN ST CLOUD SAINT CLOUD MN	$ 268.04 079410	$ 0.00	$ 268.04
04/12	04/15 526618248	STORE ALBANY MN	$ 13.28 051630	$ 0.95	$ 14.23
		TOTAL CREDITS	**xxxx-xxxx-xxxx-9381**		**$ 0.00**
		TOTAL DEBITS	**xxxx-xxxx-xxxx-9381**		**$ 323.08**
Card Number xxxx-xxxx-xxxx-2530 ISD 390, ELEMENTARY					
04/24	04/25 528557879	SUBWAY 45324 BAUDETTE MN	$ 90.26 011093	$ 6.21	$ 96.47

TOTAL CREDITS	**xxxx-xxxx-xxxx-2530**	**$ 0.00**
TOTAL DEBITS	**xxxx-xxxx-xxxx-2530**	**$ 96.47**

Card Number xxxx-xxxx-xxxx-0870 ISD 390, HIGH SCHOOL

04/01	04/02 524803291	NAEIR GALESBURG IL	$ 258.25 023030	$ 0.00	$ 258.25
04/05	04/08 525493673	SAMSCLUB #8172 FARGO ND	$ 67.90 041156	$ 0.00	$ 67.90
04/05	04/08 525493671	SAMSCLUB #8172 FARGO ND	$ -21.16 077875	$ 0.00	$ -21.16
04/05	04/08 525494849	SAMSCLUB #8172 FARGO ND	$ 67.90 054089	$ 4.79	$ 72.69
04/05	04/08 525493672	SAMS CLUB #8172 FARGO ND	$ -51.54 560453	$ 0.00	$ -51.54
04/11	04/12 526488811	DOLLAR GENERAL #16529 BAUDETTE MN	$ 20.00 082778	$ 0.00	$ 20.00
04/11	04/12 526488813	CARIBOU COFFEE - LAKE BAUDETTE MN	$ 100.00 033723	$ 0.00	$ 100.00
04/11	04/12 526488736	DOLLAR GENERAL #16529 BAUDETTE MN	$ 20.00 031569	$ 0.00	$ 20.00
04/11	04/12 526488737	DOLLAR GENERAL #16529 BAUDETTE MN	$ 20.00 019061	$ 0.00	$ 20.00
04/11	04/12 526488810	DOLLAR GENERAL #16529 BAUDETTE MN	$ 20.00 016015	$ 0.00	$ 20.00
04/11	04/12 526488809	DOLLAR GENERAL #16529 BAUDETTE MN	$ 20.00 094756	$ 0.00	$ 20.00
04/11	04/12 526488812	HOLIDAY STATIONS 0212 BAUDETTE MN	$ 50.00 087407	$ 0.00	$ 50.00
04/13	04/15 526618172	WAL-MART #4244 PARK RAPIDS MN	$ 9.66 021632	$ 0.00	$ 9.66

TOTAL CREDITS	**xxxx-xxxx-xxxx-0870**	**$ -72.70**
TOTAL DEBITS	**xxxx-xxxx-xxxx-0870**	**$ 658.50**

Card Number xxxx-xxxx-xxxx-3301 ISD 390, TRANSPORTATION

04/04	04/05 525353967	HOWARDS OIL BAUDETTE MN	$ 9.61 030517	$ 0.00	$ 9.61
04/04	04/08 525493674	MARATHON PETRO20529 BEMIDJI MN	$ 5.39 016525	$ 0.00	$ 5.39
04/05	04/08 525493746	HOWARDS OIL BAUDETTE MN	$ 15.90 020345	$ 0.00	$ 15.90
04/05	04/08 525493675	HOWARDS OIL BAUDETTE MN	$ 7.47 099457	$ 0.00	$ 7.47

TOTAL CREDITS	**xxxx-xxxx-xxxx-3301**	**$ 0.00**
TOTAL DEBITS	**xxxx-xxxx-xxxx-3301**	**$ 38.37**

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

04/10	04/11 526177159	AWARD EMBLEM BOLINGBROOK IL	$ 139.09 046462	$ 13.91	$ 153.00

04/11	04/12 526487630	SCHEELS ALL SPORTS FARGO ND	$ 593.23 004489	$ 0.00	$ 593.23
04/15	04/16 527065894	SHEETMUSICDIRECT.COM 4147743630 WI	$ 49.99 064644	$ 0.00	$ 49.99
04/16	04/17 527253326	AMAZON.COM X39O87TH3 AMZN.COM/BILL WA	$ 50.00 081006	$ 0.00	$ 50.00
04/23	04/24 528448010	QUILL CORPORATION QUILL.COM SC	$ 363.27 085589	$ 0.00	$ 363.27
04/25	04/26 528781988	CHANHASSEN DINNER THEA CHANHASSEN MN	$ 1,738.32 077797	$ 0.00	$ 1,738.32

TOTAL CREDITS	**xxxx-xxxx-xxxx-4997**	**$ 0.00**
TOTAL DEBITS	**xxxx-xxxx-xxxx-4997**	**$ 2,947.81**

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

BMO

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.

BMO

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)

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 (750,000)
Will allow for balancing the budget and begin building an Unassigned Fund Balance reserve.

Lake of the Woods Public Schools #390
Check Register by Bank and Check

Batch	Co	Bank	Pymt No	Check No	Pay Type	Grp	Code	Rcd	Vendor	Print	Recon	Void	Currency	Pmt/Void Date	Amount
	0390	BOR	49762	9476842	Check	1	5035		Alexandria Technical & Community Colle	Yes	Yes	No	USD	05/06/2024	15,311.36
			49759	9476843	Check	1	4898		Bemidji Welders Supply	Yes	Yes	No	USD	05/06/2024	703.09
			49749	9476844	Check	1	04065		Cole Papers, Inc.	Yes	Yes	No	USD	05/06/2024	930.06
			49752	9476845	Check	1	1771		EARTHGRAINS BAKING CO'S INC	Yes	Yes	No	USD	05/06/2024	172.60
			49750	9476846	Check	1	08547		Flinn Scientific	Yes	Yes	No	USD	05/06/2024	1,040.01
			49751	9476847	Check	1	08899		Grainger, Inc.	Yes	Yes	No	USD	05/06/2024	320.91
			49748	9476848	Check	1	00414		Hillyard/Hutchinson	Yes	Yes	No	USD	05/06/2024	151.10
			49758	9476849	Check	1	4847		Josten's	Yes	Yes	No	USD	05/06/2024	255.84
			49761	9476850	Check	1	5031		KEMPS LLC	Yes	Yes	No	USD	05/06/2024	1,209.08
			49760	9476851	Check	1	5023		MASSP	Yes	Yes	No	USD	05/06/2024	295.00
			49763	9476852	Check	1	5207		MINNESOTA TRUE TEAM TRACK & FI	Yes	No	No	USD	05/06/2024	140.00
			49753	9476853	Check	1	2756		NORTHLAND FIRE PROTECTION	Yes	Yes	No	USD	05/06/2024	3,633.64
			49765	9476854	Check	1	5423		PERFORMANCE FOOD SERVICE	Yes	Yes	No	USD	05/06/2024	1,137.87
			49764	9476855	Check	1	5275		PETERSON, BRIAN	Yes	Yes	No	USD	05/06/2024	121.92
			49757	9476856	Check	1	4311		RTS	Yes	Yes	No	USD	05/06/2024	82.37
			49755	9476857	Check	1	3257		SCHOOL NURSE SUPPLY	Yes	Yes	No	USD	05/06/2024	103.54
			49746	9476858	Check	1	00133		Sjoberg's Cable TV	Yes	Yes	No	USD	05/06/2024	106.39
			49754	9476859	Check	1	3104		Stein's, INC	Yes	Yes	No	USD	05/06/2024	240.44
			49747	9476860	Check	1	00364		US Foods	Yes	Yes	No	USD	05/06/2024	635.10
			49756	9476861	Check	1	4096		WIKSTROM TELECOM - INTERNET	Yes	Yes	No	USD	05/06/2024	428.88
			49768	9476862	Check	1	5209		ANDERSON, RANDY	Yes	Yes	No	USD	05/06/2024	198.01
			49767	9476863	Check	1	4202		IVERSON, GREGGORY	Yes	Yes	No	USD	05/06/2024	179.67
			49769	9476864	Check	1	5462		STODGELL, PHIL	Yes	Yes	No	USD	05/06/2024	105.00
			49766	9476865	Check	1	2645		VAADELAND, HAAKUN	Yes	Yes	No	USD	05/06/2024	376.50
			49783	9476866	Check	1	5513		BENGSTON, BEN	Yes	Yes	No	USD	05/07/2024	152.16
			49781	9476867	Check	1	5435		FULLERTON, JIM	Yes	Yes	No	USD	05/07/2024	305.11
			49780	9476868	Check	1	4150		RUNYAN, JAMES	Yes	Yes	No	USD	05/07/2024	305.11
			49782	9476869	Check	1	5462		STODGELL, PHIL	Yes	Yes	No	USD	05/07/2024	105.00
			49813	9476870	Check	1	5308		AT&T MOBILITY	Yes	Yes	No	USD	05/10/2024	200.83
			49794	9476871	Check	1	00130		Auto Value Baudette	Yes	Yes	No	USD	05/10/2024	85.98
			49805	9476872	Check	1	3850		Batko, John	Yes	Yes	No	USD	05/10/2024	29.23
			49801	9476873	Check	1	09546		CenturyLink	Yes	Yes	No	USD	05/10/2024	237.32
			49804	9476874	Check	1	1771		EARTHGRAINS BAKING CO'S INC	Yes	Yes	No	USD	05/10/2024	117.60
			49798	9476875	Check	1	06109		ECOLAB Pest Elimination Div.	Yes	Yes	No	USD	05/10/2024	131.91
			49811	9476876	Check	1	5278		Educators Benefit Consultants	Yes	Yes	No	USD	05/10/2024	138.40
			49814	9476877	Check	1	5320		GAMBILL, GARY	Yes	Yes	No	USD	05/10/2024	390.00
			49800	9476878	Check	1	08899		Grainger, Inc.	Yes	Yes	No	USD	05/10/2024	732.96
			49802	9476879	Check	1	09548		INTERNATIONAL FALLS - ISD #361	Yes	Yes	No	USD	05/10/2024	350.00
			49808	9476880	Check	1	4899		Interquest Detection Canines	Yes	Yes	No	USD	05/10/2024	440.00
			49809	9476881	Check	1	5031		KEMPS LLC	Yes	Yes	No	USD	05/10/2024	761.88
			49817	9476882	Check	1	5514		MAD HATTER WELLNESS	Yes	Yes	No	USD	05/10/2024	365.00

Lake of the Woods Public Schools #390
Check Register by Bank and Check

Batch	Co	Bank	Pymt No	Check No	Pay Type	Grp	Code	Rcd	Vendor	Print	Recon	Void	Currency	Pmt/Void Date	Amount
	0390	BOR	49816	9476883	Check	1	5418		MEIKLE, MARIA	Yes	Yes	No	USD	05/10/2024	105.28
			49797	9476884	Check	1	04047		MINNESOTA ENERGY RESOURCES	Yes	Yes	No	USD	05/10/2024	930.11
			49815	9476885	Check	1	5389		Mobile Radio Engineering, Inc.	Yes	Yes	No	USD	05/10/2024	750.00
			49807	9476886	Check	1	4554		NAPA AUTO PARTS - BAUDETTE	Yes	Yes	No	USD	05/10/2024	21.97
			49796	9476887	Check	1	00709		North Star Electric Coop, Inc.	Yes	Yes	No	USD	05/10/2024	8,058.10
			49799	9476888	Check	1	08770		Northwest Service Coop	Yes	Yes	No	USD	05/10/2024	550.00
			49806	9476889	Check	1	4100		Pemberton Law, P.L.L.P.	Yes	Yes	No	USD	05/10/2024	10,777.00
			49803	9476890	Check	1	1438		Recreation Supply	Yes	Yes	No	USD	05/10/2024	31.63
			49810	9476891	Check	1	5277		Super Bright LEDs Inc	Yes	Yes	No	USD	05/10/2024	456.81
			49795	9476892	Check	1	00364		US Foods	Yes	Yes	No	USD	05/10/2024	1,597.65
			49812	9476893	Check	1	5281		Warroad Threads	Yes	Yes	No	USD	05/10/2024	650.00
			49820	9476894	Check	1	2899		AMAZON CAPITAL SERVICES	Yes	Yes	No	USD	05/14/2024	60.99
			49823	9476895	Check	1	5212		BEMIDJI STATE UNIVERSITY	Yes	No	No	USD	05/14/2024	88.00
			49826	9476896	Check	1	5513		BENGSTON, BEN	Yes	Yes	No	USD	05/14/2024	210.00
			49818	9476897	Check	1	05212		LINCOLN HIGH SCHOOL	Yes	Yes	No	USD	05/14/2024	150.00
			49825	9476898	Check	1	5512		NORRIS, BLAKE	Yes	Yes	No	USD	05/14/2024	257.16
			49822	9476899	Check	1	3463		Piskel, Joey	Yes	Yes	No	USD	05/14/2024	100.00
			49821	9476900	Check	1	3281		Roseau Lions	Yes	No	No	USD	05/14/2024	200.00
			49828	9476901	Check	1	5516		ROSEAU TRACK	Yes	No	No	USD	05/14/2024	200.00
			49827	9476902	Check	1	5515		RUDRUD, BROOKLYN	Yes	Yes	No	USD	05/14/2024	180.00
			49824	9476903	Check	1	5462		STODGELL, PHIL	Yes	Yes	No	USD	05/14/2024	80.00
			49819	9476904	Check	1	2645		VAADELAND, HAAKUN	Yes	Yes	No	USD	05/14/2024	246.81
			49829	9476905	Check	1	5513		BENGSTON, BEN	Yes	Yes	No	USD	05/14/2024	80.00
			49830	9476906	Check	1	09533		BORDER BANK - BAUDETTE	Yes	Yes	No	USD	05/15/2024	1,700.00
			49838	9476907	Check	1	4138		AFSCME Council 65	Yes	Yes	No	USD	05/17/2024	204.24
			49839	9476908	Check	1	00619		Lake of the Woods Education Assoc.	Yes	Yes	No	USD	05/17/2024	1,624.52
			49840	9476909	Check	1	03261		MSEA	Yes	Yes	No	USD	05/17/2024	405.47
			49852	9476910	Check	1	2899		AMAZON CAPITAL SERVICES	Yes	Yes	No	USD	05/17/2024	109.69
			49841	9476911	Check	1	00130		Auto Value Baudette	Yes	Yes	No	USD	05/17/2024	178.87
			49856	9476912	Check	1	3850		Batko, John	Yes	Yes	No	USD	05/17/2024	24.12
			49846	9476913	Check	1	04959		BSN Sports	Yes	Yes	No	USD	05/17/2024	3,659.08
			49862	9476914	Check	1	5291		CCN Services	Yes	Yes	No	USD	05/17/2024	2,000.00
			49855	9476915	Check	1	3348		CO-OP SERVICES OF BAUDETTE	Yes	Yes	No	USD	05/17/2024	9,812.29
			49849	9476916	Check	1	1771		EARTHGRAINS BAKING CO'S INC	Yes	Yes	No	USD	05/17/2024	164.40
			49848	9476917	Check	1	08899		Grainger, Inc.	Yes	Yes	No	USD	05/17/2024	789.23
			49853	9476918	Check	1	2944		HAUGEN, CRAIG	Yes	No	No	USD	05/17/2024	40.00
			49843	9476919	Check	1	01005		HAWKINS, INC.	Yes	Yes	No	USD	05/17/2024	773.54
			49854	9476920	Check	1	3035		Hometown Hardware	Yes	Yes	No	USD	05/17/2024	372.19
			49860	9476921	Check	1	5031		KEMPS LLC	Yes	Yes	No	USD	05/17/2024	824.70
			49850	9476922	Check	1	2315		Lake of the Woods Foods	Yes	Yes	No	USD	05/17/2024	460.05
			49859	9476923	Check	1	4728		Lakewood Health Center Clinic	Yes	Yes	No	USD	05/17/2024	90.00

Lake of the Woods Public Schools #390
Check Register by Bank and Check

Batch	Co	Bank	Pymt No	Check No	Pay Type	Grp	Code	Rcd	Vendor	Print	Recon	Void	Currency	Pmt/Void Date	Amount
	0390	BOR	49858	9476924	Check	1	4530		Marco Technologies LLC	Yes	Yes	No	USD	05/17/2024	3,372.18
			49847	9476925	Check	1	08652		MINNESOTA BUREAU OF CRIMINAL /	Yes	Yes	No	USD	05/17/2024	15.00
			49844	9476926	Check	1	04047		MINNESOTA ENERGY RESOURCES	Yes	Yes	No	USD	05/17/2024	2,894.45
			49864	9476927	Check	1	5518		MINNESOTA WEARABLES	Yes	Yes	No	USD	05/17/2024	895.00
			49861	9476928	Check	1	5252		Naeir	Yes	Yes	No	USD	05/17/2024	59.00
			49851	9476929	Check	1	2848		Northern Engraving and Trophies	Yes	No	No	USD	05/17/2024	14.00
			49857	9476930	Check	1	3955		Northern Light Region	Yes	Yes	No	USD	05/17/2024	256.50
			49863	9476931	Check	1	5517		OLSON, JILL L.	Yes	Yes	No	USD	05/17/2024	334.97
			49842	9476932	Check	1	00364		US Foods	Yes	Yes	No	USD	05/17/2024	5,868.46
			49845	9476933	Check	1	04679		Walleye Capital Sanitation	Yes	Yes	No	USD	05/17/2024	484.65
			49865	9476934	Check	1	5124		MOELLER, JENNIFER	Yes	Yes	No	USD	05/20/2024	747.31
			49866	9476935	Check	1	4409		Roseau Golf Club	Yes	Yes	No	USD	05/21/2024	275.00
			49886	9476936	Check	1	00130		Auto Value Baudette	Yes	Yes	No	USD	05/28/2024	55.98
			49891	9476937	Check	1	3169		BRIC	Yes	Yes	No	USD	05/28/2024	16,455.59
			49888	9476938	Check	1	08899		Grainger, Inc.	Yes	No	No	USD	05/28/2024	227.42
			49887	9476939	Check	1	01005		HAWKINS, INC.	Yes	Yes	No	USD	05/28/2024	44.21
			49894	9476940	Check	1	4847		Josten's	Yes	No	No	USD	05/28/2024	443.45
			49895	9476941	Check	1	5031		KEMPS LLC	Yes	No	No	USD	05/28/2024	847.08
			49893	9476942	Check	1	4692		Lein, Harvey	Yes	Yes	No	USD	05/28/2024	120.00
			49889	9476943	Check	1	1091		Maus, Heidi	Yes	No	No	USD	05/28/2024	120.00
			49896	9476944	Check	1	5271		MERCHANT, MARY	Yes	No	No	USD	05/28/2024	69.84
			49890	9476945	Check	1	1438		Recreation Supply	Yes	No	No	USD	05/28/2024	294.82
			49892	9476946	Check	1	3786		RPM ATHLETICS LLC	Yes	No	No	USD	05/28/2024	1,712.00
			49908	9476947	Check	1	4138		AFSCME Council 65	Yes	No	No	USD	05/31/2024	204.24
			49897	9476948	Check	1	00130		Auto Value Baudette	Yes	No	No	USD	05/31/2024	42.97
			49917	9476949	Check	1	5523		BEMIDJI BUS LINE	Yes	No	No	USD	05/31/2024	4,550.00
			49914	9476950	Check	1	5068		BGMR Softball	Yes	No	No	USD	05/31/2024	225.00
			49913	9476951	Check	1	4975		Border Broadcasting KKWQ	Yes	No	No	USD	05/31/2024	75.00
			49901	9476952	Check	1	04065		Cole Papers, Inc.	Yes	No	No	USD	05/31/2024	510.71
			49907	9476953	Check	1	3888		Dacotah Paper Co. - Network Services	Yes	No	No	USD	05/31/2024	370.74
			49905	9476954	Check	1	2666		Ehlers & Associates, Inc.	Yes	No	No	USD	05/31/2024	3,350.00
			49903	9476955	Check	1	08899		Grainger, Inc.	Yes	No	No	USD	05/31/2024	428.68
			49899	9476956	Check	1	00619		Lake of the Woods Education Assoc.	Yes	No	No	USD	05/31/2024	1,623.15
			49911	9476957	Check	1	4701		Lake of the Woods School Yearbook	Yes	No	No	USD	05/31/2024	160.00
			49916	9476958	Check	1	5522		LANNING, LOLA	Yes	No	No	USD	05/31/2024	100.70
			49919	9476959	Check	1	5525		LARSON, KARI	Yes	No	No	USD	05/31/2024	119.30
			49900	9476960	Check	1	03261		MSEA	Yes	No	No	USD	05/31/2024	405.35
			49910	9476961	Check	1	4554		NAPA AUTO PARTS - BAUDETTE	Yes	No	No	USD	05/31/2024	599.12
			49902	9476962	Check	1	08770		Northwest Service Coop	Yes	No	No	USD	05/31/2024	139.50
			49918	9476963	Check	1	5524		ROSE, MORGAN	Yes	No	No	USD	05/31/2024	91.45
			49909	9476964	Check	1	4311		RTS	Yes	No	No	USD	05/31/2024	59.90

Lake of the Woods Public Schools #390
Check Register by Bank and Check

Batch	Co	Bank	Pymt No	Check No	Pay Type	Grp	Code	Rcd	Vendor	Print	Recon	Void	Currency	Pmt/Void Date	Amount
	0390	BOR	49912	9476965	Check	1	4929		Scholastic Book Fairs	Yes	No	No	USD	05/31/2024	4,545.34
			49898	9476966	Check	1	00133		Sjoberg's Cable TV	Yes	No	No	USD	05/31/2024	106.39
			49906	9476967	Check	1	3104		Stein's, INC	Yes	No	No	USD	05/31/2024	154.88
			49904	9476968	Check	1	1360		Team Laboratory Chemical, LLC	Yes	No	No	USD	05/31/2024	1,138.00
			49915	9476969	Check	1	5341		TRUE NORTH EQUIPMENT - BAUDET	Yes	No	No	USD	05/31/2024	217.52
									Bank Total: BOR						$136,565.62
									Report Total:						$136,565.62

Lake of the Woods Public Schools #390
Exp Summary - Fd, Obj
Period Ending May 31, 2024

Sequence: Fd, O/S

	Description	B24-2 Annual Budget	Period 202411	Year To Date	% YTD	Encumbrances	% YTD + Enc	Remaining Balance
01	General Fund							
110	Exec. Salaries	356,848.00	33,041.04	328,113.27	92%	0.00	92%	28,734.73
140	Salaries	2,245,910.00	181,643.24	1,669,715.55	74%	0.00	74%	576,194.45
141	Title 1 Sal Sec Tchr	46,875.00	603.22	29,895.48	64%	0.00	64%	16,979.52
144	Classroom Support	29,576.00	5,071.33	37,211.28	126%	0.00	126%	(7,635.28)
145	Substitute Teacher	110,000.00	14,595.00	101,816.54	93%	0.00	93%	8,183.46
146	SUBSTITUTE NON-CERTIFIED	8,450.00	0.00	2,999.04	35%	0.00	35%	5,450.96
155	School Nurse	0.00	4,433.18	14,433.20	0%	0.00	0%	(14,433.20)
156	Social Workers	136,237.00	11,279.42	102,722.11	75%	0.00	75%	33,514.89
161	Non-Licensed Classroom Support	35,108.00	5,308.36	40,835.21	116%	0.00	116%	(5,727.21)
162	One-to-One Paraprofessional	87,397.00	16,403.72	120,608.98	138%	0.00	138%	(33,211.98)
170	Sec/Clerical Sal.	220,752.00	15,086.93	183,263.77	83%	0.00	83%	37,488.23
171	Bookkeeper Sal	52,956.00	4,573.36	49,890.72	94%	0.00	94%	3,065.28
172	Salary Supervisor	46,000.00	0.00	42,250.67	92%	0.00	92%	3,749.33
173	Salary Custodians	342,846.00	27,698.78	297,590.50	87%	0.00	87%	45,255.50
180	Sal-Bus Driver	192,500.00	33,231.47	200,862.95	104%	0.00	104%	(8,362.95)
181	Bus Mechanic	34,850.00	3,479.24	30,175.60	87%	0.00	87%	4,674.40
185	Other Support Salary	142,717.00	20,616.97	125,596.45	88%	0.00	88%	17,120.55
186	Oth Sal Pay-Non Lic/Cert.	25,863.00	0.00	25,683.58	99%	0.00	99%	179.42
195	Interdepart Salary & Wages	1,750.00	166.76	2,233.66	128%	0.00	128%	(483.66)
210	FICA	288,796.00	27,502.30	245,024.28	85%	0.00	85%	43,771.72
214	PERA	58,068.00	8,235.02	82,743.91	142%	0.00	142%	(24,675.91)
218	TRA	223,963.00	21,417.90	186,005.87	83%	0.00	83%	37,957.13
220	Health Ins.	478,296.00	37,527.10	344,142.90	72%	0.00	72%	134,153.10
230	Life Insurance	5,692.00	386.91	4,034.32	71%	0.00	71%	1,657.68
235	Dental	143.00	0.00	0.00	0%	0.00	0%	143.00
240	Long Term Disability	11,528.00	396.38	9,479.27	82%	0.00	82%	2,048.73
250	Board share TSA	72,065.00	6,039.55	60,965.50	85%	0.00	85%	11,099.50
270	Workmens Compensat.	30,000.00	(5.00)	20,623.00	69%	0.00	69%	9,377.00
280	Unemploy. Comp.	0.00	0.00	944.16	0%	0.00	0%	(944.16)

Lake of the Woods Public Schools #390
Exp Summary - Fd, Obj
Period Ending May 31, 2024

Sequence: Fd, O/S

	Description	B24-2 Annual Budget	Period 202411	Year To Date	% YTD	Encumbrances	% YTD + Enc	Remaining Balance
01	General Fund							
295	Emp Benefit Chargeback	0.00	0.00	0.00	0%	0.00	0%	0.00
305	Consulting Fees	438,100.00	21,818.61	524,952.00	120%	(470.00)	120%	(86,382.00)
311	Other Contracted Security	15,026.00	514.00	15,549.67	103%	0.00	103%	(523.67)
316	Data Processing	23,000.00	0.00	22,986.20	100%	0.00	100%	13.80
320	Communications Serv.	13,185.00	1,139.71	12,783.80	97%	377.92	100%	23.28
329	Postage & Express	4,600.00	0.00	3,420.00	74%	0.00	74%	1,180.00
330	Utility Service	130,000.00	10,237.94	115,317.18	89%	273.05	89%	14,409.77
340	Property Insurance	90,361.00	0.00	90,432.65	100%	0.00	100%	(71.65)
350	Repairs & Maint. Ser	33,000.00	430.00	32,289.75	98%	2,000.00	104%	(1,289.75)
365	Chargebacks	12.00	0.00	0.00	0%	0.00	0%	12.00
366	Travel, Conv, Conf	26,565.00	386.72	23,672.94	89%	0.00	89%	2,892.06
370	Short-Term Lease/Rentals	115,900.00	3,372.18	45,946.61	40%	68,000.00	98%	1,953.39
391	FRESHWATER ED. DISTRICT	35,212.00	0.00	35,212.40	100%	0.00	100%	(0.40)
394	Pay Educ NONSCH00L	40,000.00	0.00	66,535.88	166%	0.00	166%	(26,535.88)
396	Sp Ed Sal Pur F Other D	64,675.00	7,597.79	46,687.01	72%	0.00	72%	17,987.99
397	Benefits	13,400.00	3,244.95	16,169.54	121%	0.00	121%	(2,769.54)
399	S. E. Purch Contr Serv BRIC	2,000.00	5,612.85	12,838.88	642%	0.00	642%	(10,838.88)
401	General Supplies	171,830.00	5,900.70	128,395.44	75%	2,064.23	76%	41,370.33
405	Software-Non Instructional	39,710.00	0.00	39,710.24	100%	0.00	100%	(0.24)
430	Instruct Supplies	57,568.00	7,906.16	64,996.78	113%	3,177.26	118%	(10,606.04)
433	Indiv Supplies	8,200.00	365.00	7,047.73	86%	1,187.25	100%	(34.98)
435	Computer Supplies	2,500.00	0.00	1,713.26	69%	0.00	69%	786.74
436	Software Technology Department	3,500.00	0.00	3,273.00	94%	0.00	94%	227.00
442	Fuel Pupil Transp	85,000.00	9,812.29	79,393.70	93%	0.00	93%	5,606.30
456	Instr Tech Supplies	23,000.00	0.00	22,999.00	100%	0.00	100%	1.00
460	Textbooks	8,197.00	0.00	6,892.74	84%	7,757.24	179%	(6,452.98)
461	Tests	250.00	0.00	240.00	96%	0.00	96%	10.00
470	Secondary Lib Books	0.00	(81.81)	(132.74)	0%	0.00	0%	132.74
522	Site/Grounds Improvements	6,000.00	0.00	5,889.74	98%	0.00	98%	110.26

Lake of the Woods Public Schools #390
Exp Summary - Fd, Obj
Period Ending May 31, 2024

Sequence: Fd, O/S

	Description	B24-2 Annual Budget	Period 202411	Year To Date	% YTD	Encumbrances	% YTD + Enc	Remaining Balance
01	General Fund							
530	Equipment	237,905.00	2,162.53	243,096.53	102%	93.99	102%	(5,285.52)
555	Technology Equip	33,000.00	0.00	32,520.53	99%	0.00	99%	479.47
580	Capital Lease Contr	0.00	0.00	0.00	0%	18,089.84	0%	(18,089.84)
581	Int Capital Lease	0.00	0.00	0.00	0%	1,992.00	0%	(1,992.00)
820	Dues & Member.	22,651.00	2,178.00	24,598.30	109%	0.00	109%	(1,947.30)
860	Other Cap. Exp	0.00	0.00	5,822.00	0%	0.00	0%	(5,822.00)
896	Taxes, Assmts, Int. Penalties	500.00	0.00	696.33	139%	0.00	139%	(196.33)
899	Miscellaneous	8,100.00	80.39	5,199.26	64%	0.00	64%	2,900.74
910	Permanent Transfers	445,986.00	0.00	0.00	0%	0.00	0%	445,986.00
01	General Fund	7,484,119.00	561,410.19	6,097,008.12	81%	104,542.78	83%	1,282,568.10
02	Food Service							
110	Exec. Salaries	43,053.00	3,575.00	39,075.12	91%	0.00	91%	3,977.88
170	Sec/Clerical Sal.	26,961.00	1,674.71	25,400.87	94%	0.00	94%	1,560.13
175	Salaries-Baudette	73,160.00	10,073.32	82,236.56	112%	0.00	112%	(9,076.56)
210	FICA	9,678.00	1,121.68	10,416.80	108%	0.00	108%	(738.80)
214	PERA	9,827.00	1,149.22	10,996.43	112%	0.00	112%	(1,169.43)
218	TRA	74.00	0.00	0.00	0%	0.00	0%	74.00
220	Health Ins.	19,725.00	1,555.92	20,986.26	106%	0.00	106%	(1,261.26)
230	Life Insurance	289.00	17.80	284.80	99%	0.00	99%	4.20
240	Long Term Disability	825.00	80.12	820.84	99%	0.00	99%	4.16
250	Board share TSA	5,037.00	475.00	4,751.67	94%	0.00	94%	285.33
305	Consulting Fees	3,942.00	105.28	6,565.10	167%	0.00	167%	(2,623.10)
350	Repairs & Maint. Ser	10,000.00	1,142.99	10,486.04	105%	0.00	105%	(486.04)
366	Travel, Conv, Conf	200.00	0.00	0.00	0%	0.00	0%	200.00
401	General Supplies	5,000.00	743.35	5,728.06	115%	0.00	115%	(728.06)
490	Food	98,000.00	7,685.03	108,748.90	111%	0.00	111%	(10,748.90)
491	Food Costs-Williams	6,000.00	1,242.50	8,452.19	141%	0.00	141%	(2,452.19)
495	Milk	20,000.00	3,205.99	28,057.75	140%	0.00	140%	(8,057.75)
530	Equipment	5,000.00	0.00	8,175.46	164%	0.00	164%	(3,175.46)

Lake of the Woods Public Schools #390
Exp Summary - Fd, Obj
Period Ending May 31, 2024

Sequence: Fd, O/S

		Description	B24-2 Annual Budget	Period 202411	Year To Date	% YTD	Encumbrances	% YTD + Enc	Remaining Balance
02		Food Service							
	820	Dues & Member.	250.00	0.00	306.50	123%	0.00	123%	(56.50)
02		Food Service	337,021.00	33,847.91	371,489.35	110%	0.00	110%	(34,468.35)
04		Community Service							
	110	Exec. Salaries	31,000.00	2,636.54	29,001.97	94%	0.00	94%	1,998.03
	140	Salaries	34,330.00	865.84	27,422.45	80%	0.00	80%	6,907.55
	144	Classroom Support	94,461.00	10,095.40	92,515.11	98%	0.00	98%	1,945.89
	170	Sec/Clerical Sal.	1,700.00	0.00	1,700.00	100%	0.00	100%	0.00
	172	Salary Supervisor	65,000.00	5,437.65	59,547.50	92%	0.00	92%	5,452.50
	210	FICA	18,009.00	1,405.26	15,318.85	85%	0.00	85%	2,690.15
	214	PERA	12,836.00	1,230.63	12,115.80	94%	0.00	94%	720.20
	218	TRA	5,170.00	117.81	2,768.97	54%	0.00	54%	2,401.03
	220	Health Ins.	22,356.00	1,180.56	16,047.40	72%	0.00	72%	6,308.60
	230	Life Insurance	238.00	14.03	189.12	79%	0.00	79%	48.88
	240	Long Term Disability	389.00	9.96	358.63	92%	0.00	92%	30.37
	250	Board share TSA	3,531.00	237.91	2,825.86	80%	0.00	80%	705.14
	305	Consulting Fees	33,515.00	96.47	11,896.80	35%	0.00	35%	21,618.20
	320	Communications Serv.	455.00	0.00	0.00	0%	0.00	0%	455.00
	329	Postage & Express	124.00	0.00	0.00	0%	0.00	0%	124.00
	330	Utility Service	67,921.00	2,129.37	28,561.61	42%	91.02	42%	39,268.37
	350	Repairs & Maint. Ser	106.00	0.00	0.00	0%	0.00	0%	106.00
	366	Travel, Conv, Conf	828.00	323.08	804.68	97%	0.00	97%	23.32
	401	General Supplies	17,582.00	3,524.62	24,943.92	142%	0.00	142%	(7,361.92)
	430	Instruct Supplies	10,750.00	0.00	10,204.07	95%	0.00	95%	545.93
	530	Equipment	3,000.00	0.00	3,411.73	114%	0.00	114%	(411.73)
	820	Dues & Member.	1,240.00	0.00	1,498.70	121%	0.00	121%	(258.70)
04		Community Service	424,541.00	29,305.13	341,133.17	80%	91.02	80%	83,316.81
07		Debt Redemption							
	710	Bond Redemp-Principa	997,480.00	0.00	882,700.00	88%	0.00	88%	114,780.00
	720	Bond Interest	134,000.00	0.00	162,700.00	121%	0.00	121%	(28,700.00)

Lake of the Woods Public Schools #390
Exp Summary - Fd, Obj
Period Ending May 31, 2024

Sequence: Fd, O/S

	Description	B24-2 Annual Budget	Period 202411	Year To Date	% YTD	Encumbrances	% YTD + Enc	Remaining Balance
07	Debt Redemption							
790	**Other Debt Expense**	475.00	0.00	0.00	0%	0.00	0%	475.00
07	**Debt Redemption**	1,131,955.00	0.00	1,045,400.00	92%	0.00	92%	86,555.00
21	Student Activity Fund							
401	**General Supplies**	59,810.00	9,716.03	46,822.91	78%	116.93	78%	12,870.16
21	**Student Activity Fund**	59,810.00	9,716.03	46,822.91	78%	116.93	78%	12,870.16
	Report Totals:	9,437,446.00	634,279.26	7,901,853.55	84%	104,750.73	85%	1,430,841.72

Lake of the Woods Public Schools #390
Exp Summary - Fd, Obj Series
Period Ending June 30, 2024

Sequence: Fd, O/S

	Description	24REV Annual Budget	Period 202412	Year To Date	% YTD	Encumbrances	% YTD + Enc	Remaining Balance
01	General Fund							
	100 Salaries & Wages	2,768,583.00	113,130.54	2,282,881.70	82%	0.00	82%	485,701.30
	100	0.00	1,716.72	16,149.92	0%	0.00	0%	(16,149.92)
	100 Salaries & Wages	1,281,768.00	53,178.97	1,274,893.17	99%	0.00	99%	6,874.83
	200 Employee Benefits	1,217,086.00	47,794.05	1,001,757.26	82%	0.00	82%	215,328.74
	300 Purchased Services	940,493.00	(98,175.00)	966,619.51	103%	98,556.32	113%	(124,682.83)
	400 Supplies & Materials	410,796.00	0.00	354,529.15	86%	32,691.98	94%	23,574.87
	500 Capital Expenditures	307,651.00	0.00	281,506.80	92%	20,175.83	98%	5,968.37
	800 Other Expenditures	49,206.00	0.00	36,315.89	74%	2,551.00	79%	10,339.11
	900 Other Financing Uses	445,986.00	0.00	0.00	0%	0.00	0%	445,986.00
01	General Fund	7,421,569.00	117,645.28	6,214,653.40	84%	153,975.13	86%	1,052,940.47
02	Food Service							
	100 Salaries & Wages	143,174.00	6,378.94	153,091.49	107%	0.00	107%	(9,917.49)
	200 Employee Benefits	44,161.00	2,015.56	50,272.36	114%	0.00	114%	(6,111.36)
	300 Purchased Services	14,142.00	0.00	17,051.14	121%	0.00	121%	(2,909.14)
	400 Supplies & Materials	144,000.00	0.00	150,986.90	105%	3,387.04	107%	(10,373.94)
	500 Capital Expenditures	5,000.00	0.00	8,175.46	164%	0.00	164%	(3,175.46)
	800 Other Expenditures	250.00	0.00	306.50	123%	0.00	123%	(56.50)
02	Food Service	350,727.00	8,394.50	379,883.85	108%	3,387.04	109%	(32,543.89)
04	Community Service							
	100 Salaries & Wages	244,318.00	7,964.75	218,151.78	89%	0.00	89%	26,166.22
	200 Employee Benefits	65,695.00	1,846.40	51,471.03	78%	0.00	78%	14,223.97
	300 Purchased Services	102,949.00	0.00	41,263.09	40%	8,371.90	48%	53,314.01
	400 Supplies & Materials	25,582.00	189.43	35,337.42	138%	5,163.08	158%	(14,918.50)
	500 Capital Expenditures	3,000.00	0.00	3,411.73	114%	0.00	114%	(411.73)
	800 Other Expenditures	1,240.00	0.00	1,498.70	121%	0.00	121%	(258.70)
04	Community Service	442,784.00	10,000.58	351,133.75	79%	13,534.98	82%	78,115.27
07	Debt Redemption							
	700 Debt Service	1,131,955.00	0.00	1,045,400.00	92%	149,550.00	106%	(62,995.00)
07	Debt Redemption	1,131,955.00	0.00	1,045,400.00	92%	149,550.00	106%	(62,995.00)
21	Student Activity Fund							

Lake of the Woods Public Schools #390
Exp Summary - Fd, Obj Series
Period Ending June 30, 2024

Sequence: Fd, O/S

	Description	24REV Annual Budget	Period 202412	Year To Date	% YTD	Encumbrances	% YTD + Enc	Remaining Balance
21	Student Activity Fund							
400	**Supplies & Materials**	59,810.00	0.00	46,822.91	78%	5,890.95	88%	7,096.14
21	**Student Activity Fund**	59,810.00	0.00	46,822.91	78%	5,890.95	88%	7,096.14
	Report Totals:	9,406,845.00	136,040.36	8,037,893.91	85%	326,338.10	89%	1,042,612.99

Lake of the Woods Public Schools #390
Exp Summary - Fd, Org
Period Ending May 31, 2024

Sequence: Fd, Org

	Description	B24-2 Annual Budget	Period 202411	Year To Date	% YTD	Encumbrances	% YTD + Enc	Remaining Balance
01	General Fund							
005	District Wide	2,849,837.00	150,040.27	2,281,478.33	80%	94,521.27	83%	473,837.40
100	Elem.	2,337,420.00	191,091.54	1,831,789.59	78%	78.52	78%	505,551.89
200	High School	184,027.00	21,817.71	177,087.63	96%	43.05	96%	6,896.32
222	Secondary	371,221.00	39,841.48	358,651.80	97%	0.00	97%	12,569.20
300	Elem./H.s.	1,741,614.00	158,619.19	1,448,000.77	83%	9,899.94	84%	283,713.29
01	**General Fund**	7,484,119.00	561,410.19	6,097,008.12	81%	104,542.78	83%	1,282,568.10
02	Food Service							
005	District Wide	337,021.00	33,847.91	371,489.35	110%	0.00	110%	(34,468.35)
02	**Food Service**	337,021.00	33,847.91	371,489.35	110%	0.00	110%	(34,468.35)
04	Community Service							
005	District Wide	424,541.00	29,305.13	341,133.17	80%	91.02	80%	83,316.81
04	**Community Service**	424,541.00	29,305.13	341,133.17	80%	91.02	80%	83,316.81
07	Debt Redemption							
005	District Wide	1,131,955.00	0.00	1,045,400.00	92%	0.00	92%	86,555.00
07	**Debt Redemption**	1,131,955.00	0.00	1,045,400.00	92%	0.00	92%	86,555.00
21	Student Activity Fund							
005	District Wide	59,810.00	9,716.03	46,822.91	78%	116.93	78%	12,870.16
21	**Student Activity Fund**	59,810.00	9,716.03	46,822.91	78%	116.93	78%	12,870.16
	Report Totals:	9,437,446.00	634,279.26	7,901,853.55	84%	104,750.73	85%	1,430,841.72

Lake of the Woods Public Schools #390
Exp Summary - Fd, Pro
Period Ending May 31, 2024

Sequence: Fd, Pro

	Description	B24-2 Annual Budget	Period 202411	Year To Date	% YTD	Encumbrances	% YTD + Enc	Remaining Balance
01	General Fund							
001	WELLNESS PROGRAM ALL STAFF	941.00	50.00	297.28	32%	0.00	32%	643.72
010	Board Share	22,751.00	4,324.14	23,380.91	103%	0.00	103%	(629.91)
020	Superintendent	82,590.00	16,689.96	88,979.91	108%	0.00	108%	(6,389.91)
050	School Adm	254,948.00	21,377.84	234,680.77	92%	0.00	92%	20,267.23
105	General Administrat.	352,348.00	11,050.26	426,866.56	121%	346.19	121%	(74,864.75)
108	Technology Coordinator	276,281.00	7,184.38	259,633.46	94%	564.81	94%	16,082.73
110	Business Services	34,515.00	2,735.41	30,812.96	89%	0.00	89%	3,702.04
200	Voluntary Pre-K	70,221.00	6,763.06	64,513.84	92%	0.00	92%	5,707.16
201	Kindergarten Educ.	133,940.00	9,089.73	105,010.97	78%	0.00	78%	28,929.03
203	Elementary Education	1,148,069.00	84,821.16	834,918.77	73%	(856.09)	73%	314,006.32
204	Elementary Education	11,597.00	0.00	0.00	0%	0.00	0%	11,597.00
207	Elementary Education	32,422.00	1,874.27	25,418.80	78%	0.00	78%	7,003.20
211	Secondary Ed	187,167.00	14,878.05	209,628.82	112%	8,414.85	116%	(30,876.67)
212	Art	81,394.00	7,549.70	64,923.79	80%	0.00	80%	16,470.21
215	Business	47,815.00	4,197.74	38,996.84	82%	132.00	82%	8,686.16
216	Educational Disadvan	90,033.00	6,955.99	63,078.96	70%	0.00	70%	26,954.04
218	gifted and talented program	2,698.00	0.00	2,369.50	88%	0.00	88%	328.50
220	English	200,973.00	17,311.47	156,048.87	78%	523.20	78%	44,400.93
240	Physical Education	163,940.00	15,868.47	126,062.71	77%	0.00	77%	37,877.29
255	Industrial Education	91,719.00	7,727.71	68,178.20	74%	0.00	74%	23,540.80
256	Mathematics	200,218.00	17,415.41	128,448.11	64%	0.00	64%	71,769.89
258	Music	208,024.00	17,036.26	158,484.39	76%	566.75	76%	48,972.86
260	Natural Science	165,325.00	15,513.29	131,199.89	79%	0.00	79%	34,125.11
270	Social Studies	138,370.00	12,444.36	111,689.71	81%	0.00	81%	26,680.29
276	EL Indiv Instruct	50.00	0.00	0.00	0%	0.00	0%	50.00
292	Athletics	171,441.00	13,013.90	172,699.59	101%	0.00	101%	(1,258.59)
294	Boys Athletics	108,314.00	9,723.74	109,328.44	101%	0.00	101%	(1,014.44)
296	Girls Athletics	64,819.00	1,816.37	52,177.04	80%	0.00	80%	12,641.96
298	Extra Curricular Act	27,147.00	15,287.47	24,446.73	90%	0.00	90%	2,700.27

Lake of the Woods Public Schools #390
Exp Summary - Fd, Pro
Period Ending May 31, 2024

Sequence: Fd, Pro

	Description	B24-2 Annual Budget	Period 202411	Year To Date	% YTD	Encumbrances	% YTD + Enc	Remaining Balance
01	General Fund							
371	Related/Diversified	47,215.00	4,197.81	37,503.61	79%	0.00	79%	9,711.39
399	Carl Perkins Grant	20,494.00	2,856.92	20,403.98	100%	10.50	100%	79.52
400	General Special Education	19,270.00	0.00	(16,120.72)	(84%)	0.00	(84%)	35,390.72
401	Speech Language Impa	80,454.00	7,142.48	64,517.54	80%	336.71	81%	15,599.75
402	Mentally Impaired Mm	120,418.00	17,442.24	128,459.58	107%	160.00	107%	(8,201.58)
406	Visually Impaired	0.00	1,681.94	3,300.49	0%	0.00	0%	(3,300.49)
407	Specific Learning Di	128,863.00	3,532.75	65,050.93	50%	422.95	51%	63,389.12
408	Emotional Behavior	46,128.00	3,823.41	34,580.29	75%	0.00	75%	11,547.71
410	Other Health Impairment	35,750.00	7,953.02	70,570.31	197%	0.00	197%	(34,820.31)
411	Autistic	73,994.00	5,596.05	46,210.11	62%	0.00	62%	27,783.89
412	Early Child Spec Ed	(12,137.00)	0.00	774.43	(6%)	0.00	(6%)	(12,911.43)
416	Multiple Handicap	37,907.00	8,943.35	64,516.59	170%	0.00	170%	(26,609.59)
420	Spec. Educ.-General	138,479.00	20,399.30	135,861.25	98%	267.59	98%	2,350.16
620	Educational Media	16,982.00	4,812.24	30,445.62	179%	0.00	179%	(13,463.62)
640	Staff Development	47,601.00	522.79	43,306.04	91%	0.00	91%	4,294.96
716	Drug Abuse Prevention	250.00	15.00	1,024.94	410%	0.00	410%	(774.94)
718	Other School Safety	24,348.00	1,249.00	24,846.93	102%	0.00	102%	(498.93)
720	Health Services	59,364.00	5,908.54	54,049.01	91%	43.05	91%	5,271.94
740	Social Worker	186,465.00	15,841.09	141,204.99	76%	0.00	76%	45,260.01
760	Pupil Transport	464,525.00	50,545.98	438,966.21	94%	18,671.23	99%	6,887.56
770	Food Services	100.00	0.00	100.00	100%	0.00	100%	0.00
790	Oth Pupil Supp. Serv	1,100.00	0.00	444.57	40%	0.00	40%	655.43
810	Operations & Maint.	844,921.00	50,270.97	768,132.61	91%	73,409.04	100%	3,379.35
850	Facilities	84,600.00	2,162.53	29,122.26	34%	0.00	34%	55,477.74
865	LTFM Excld Costs -Pro 866,867	110,611.00	3,812.64	107,028.08	97%	1,530.00	98%	2,052.92
940	Prop. & Other Insur.	90,361.00	0.00	90,432.65	100%	0.00	100%	(71.65)
950	Transfers	445,986.00	0.00	0.00	0%	0.00	0%	445,986.00
01	General Fund	7,484,119.00	561,410.19	6,097,008.12	81%	104,542.78	83%	1,282,568.10
02	Food Service							

Lake of the Woods Public Schools #390
Exp Summary - Fd, Pro
Period Ending May 31, 2024

Sequence: Fd, Pro

		Description	B24-2 Annual Budget	Period 202411	Year To Date	% YTD	Encumbrances	% YTD + Enc	Remaining Balance
02		Food Service							
	770	**Food Services**	337,021.00	33,847.91	371,489.35	110%	0.00	110%	(34,468.35)
02		**Food Service**	337,021.00	33,847.91	371,489.35	110%	0.00	110%	(34,468.35)
04		Community Service							
	505	**Comm Service Gener**	77,810.00	4,410.09	56,339.25	72%	0.00	72%	21,470.75
	580	**Early Child & Fam Ed**	24,710.00	323.08	17,374.32	70%	0.00	70%	7,335.68
	582	**School Readiness**	121,007.00	10,289.29	108,571.70	90%	0.00	90%	12,435.30
	583	**Preschool Screening**	1,458.00	96.47	1,734.62	119%	0.00	119%	(276.62)
	590	**Community Services**	199,556.00	14,186.20	157,113.28	79%	91.02	79%	42,351.70
04		**Community Service**	424,541.00	29,305.13	341,133.17	80%	91.02	80%	83,316.81
07		Debt Redemption							
	910	**Debt Redemption**	1,131,955.00	0.00	1,045,400.00	92%	0.00	92%	86,555.00
07		**Debt Redemption**	1,131,955.00	0.00	1,045,400.00	92%	0.00	92%	86,555.00
21		Student Activity Fund							
	298	**Extra Curricular Act**	59,810.00	9,716.03	46,822.91	78%	116.93	78%	12,870.16
21		**Student Activity Fund**	59,810.00	9,716.03	46,822.91	78%	116.93	78%	12,870.16
		Report Totals:	9,437,446.00	634,279.26	7,901,853.55	84%	104,750.73	85%	1,430,841.72

		Projections				
		FY23	FY24	FY25	FY26	FY27
401	Student Activities	50,821.00	30,686.00	8,757.00	2,784.25	768.88
403	Staff Development		-	-	-	11,397.17
422	Unassigned	(102,350.00)	84,862.00	625,004.75	1,087,392.95	1,373,258.15
424	Operating Capital	105,539.00	28,163.00	29,645.00	26,055.88	17,537.78
428	Gifted & Talented		-	-	9.00	27.00
438	Learning & Development		-	-	-	0.00
441	Basic Skills		-	-	-	(0.00)
443	Library Aid		-	-	-	-
448	Achievement & Integration		-	-	-	-
449	Safe Schools	63,876.00	40,903.00	17,425.00	(7,215.00)	(33,006.00)
467	LFTM	258,580.00	255,388.00	253,695.00	246,224.00	233,110.00
472	Medical Assistance	-	-	-	-	-
464	Restricted	55,398.00	55,398.00	55,398.00	55,398.00	55,398.00
460	Nonspendable	18,454.00	18,454.00	18,454.00	18,454.00	18,454.00
418	Committed for Separation	170,000.00	-	-	-	-
462	Assigned	31,772.00	31,772.00	31,772.00	31,772.00	31,772.00
	Subtotal	652,090.00	545,626.00	1,040,150.75	1,460,875.08	1,708,716.99

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

Sequence: L, Fd

	District Account Description	B25 Annual Budget	Period 202411	Year To Date	% YTD	Encumbrances	% YTD + Enc	Remaining Balance
01	General	7,110,451.00	571,126.22	6,143,831.03	86%	104,659.71	88%	861,960.26
02	Food Service	381,108.00	33,847.91	371,489.35	97%	0.00	97%	9,618.65
04	Community Service	363,776.00	29,305.13	341,133.17	94%	91.02	94%	22,551.81
07	Debt Redemption	1,049,575.00	0.00	1,045,400.00	100%	0.00	100%	4,175.00
E	Expenditure	8,904,910.00	634,279.26	7,901,853.55	89%	104,750.73	90%	898,305.72
01	General	(7,281,524.00)	(1,386,146.31)	(6,565,548.17)	90%	0.00	90%	(715,975.83)
02	Food Service	(389,510.00)	(42,177.21)	(355,334.42)	91%	0.00	91%	(34,175.58)
04	Community Service	(331,712.00)	(10,613.03)	(100,500.46)	30%	0.00	30%	(231,211.54)
07	Debt Redemption	(1,261,761.00)	0.00	(186,630.89)	15%	0.00	15%	(1,075,130.11)
R	Revenue	(9,264,507.00)	(1,438,936.55)	(7,208,013.94)	78%	0.00	78%	(2,056,493.06)
	Report Totals:	(359,597.00)	(804,657.29)	693,839.61	(193%)	104,750.73	(222%)	(1,158,187.34)

Lake of the Woods School District

Finance Committee Meeting

June 24, 2024

Monthly Budget Report

Revenue:

- YTD revenues are as follows:
  - State revenue is at 93% received
  - Federal revenues 105% received
  - Property Taxes are 49% received
  - Local revenues are 88% received
  - Food Service 103% received
  - Community Education 18% received
  - Total all Funds 77% $7,208,014
- Grants for 2024
  - Title 401 $120,726
    - Quarter 1 and 2 $82,206.95 Spent
    - $38,519.05 Remaining.
    - Quarter 3 expenses $49,166.97
    - Last Draw will be in July
  - $1,386.86 Finance 150 Summer Academic and Mental Health Support
    - Joyce Beckel's work in July and August has spent the remaining grant
    - Drawn and Spent $0 Remaining
  - $641.76 Finance 160 Reallocated Funds
    - Drawn and Spent $0 Remaining
  - $166.44 Finance 161 Reallocated Funds
    - Drawn and Spent $0 Remaining
  - $6,000 Farm to School First Bite Grant Food Service Fund 2
    - $1,000 in Expenses Submitted for Quarter 1
    - $2,500 in Expenses Submitted for Quarter 2
    - $0 in Expenses for Quarter 3
    - $0 in Expenses for Quarter 4
    - $2,500 Remaining to be Drawn in Quarter 1 2024

        - Drawn and Spent $0 Remaining

Expenditures

- YTD expenses are as follows:
    - Salaries and Wages are 94% expended.
    - Employee Benefits are 91% expended.
    - Purchased Services are 94% expended.
    - Supplies are 119% expended.
    - Equipment is 91% expended
    - Food Service 109% expended
    - Community Education 80% expended
    - Total all Funds 85% $7,901,853.55

Summary all Funds

- Revenue 77% $7,208,014
- Expenditure 85% $7,901,853.55
- FYT Spending Variance $693,839.61
- In the month of May Spending Variance +$804,657.29

Student Activity

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

Business Office Update

- 2025 Budget
- Audit: Received portal access with Brady Martz. Paperwork has been filled out granting access to financials at all institutions.
- Running payoffs this week
- For the July 15th payroll 2025 contracts will be in effect for compensation, benefits, and deductions
- Fiscal Year End Finance Meeting is 6/27

MNTrust Monthly Statement

Lake of the Woods ISD 390

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

Activity Summary (30967-101) Operating

5/1/2024 - 5/31/2024

Investment Pool Summary	IS
Beginning Balance	$48,852.82
Dividends	$216.14
Purchases	$0.00
Redemptions	$0.00
Ending Balance	$49,068.96
Average Monthly Rate	5.209%
Share Price	$1.000
Total	**$49,068.96**
Total Fixed Income	**$0.00**
Account Total	**$49,068.96**

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

Lake of the Woods ISD 390
Shena Brandt
Po Box 310
236 15th Avenue Sw
Baudette, MN 56623

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

Transaction Activity (30967-101) Operating

IS 5/1/2024 - 5/31/2024

Transaction	Trade Date	Settle Date	Description	Redemption	Purchase	Share Price	Shares this Transaction
10968163	05/31/2024	05/31/2024	Dividend Reinvest	$0.00	$216.14	$1.000	216.140
				$0.00	**$216.14**		**216.140**

Beginning Balance: $48,852.82 | Ending Balance: $49,068.96

Current Portfolio

5/31/2024

Type	Code	Holding Id	Trade Date	Settle Date	Maturity Date	Description	Cost	Rate	NAV	Face/Par	Market Value
IS				05/31/2024		IS Account Balance	$49,068.96	5.209%	$1.000	$49,068.96	$49,068.96
							$49,068.96			**$49,068.96**	**$49,068.96**

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%	$49,068.96	IS Account

Index

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

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

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

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

MNTrust MONTHLY STATEMENT DISCLAIMER

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

Fixed Rate Investment Activity

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

MNTrust Activity

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

Money Market

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

Additional Disclosures

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

Debt Securities

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

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

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

How to Contact PMA

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

How to Contact Pershing, LLC

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

PMA Securities, LLC provides the following items of information pursuant to the Financial Industry Regulatory Authority ("FINRA") Rule 2267. (1) The FINRA BrokerCheck Hotline Number is 1-800-289-9999; (2) The FINRA Web site address is: www.finra.org.; 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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MSDLAF
Minnesota School District
Liquid Asset Fund Plus

Customer Service
PO Box 11760
Harrisburg, PA 17108-11760

ACCOUNT STATEMENT

For the Month Ending
May 31, 2024

Lake of the Woods School District ISD #390

Client Management Team

Amber Cannegieter
Key Account Manager
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Accounts included in Statement

160233569567	REGULAR ACCOUNT

Important Messages

MSDLAF will be closed on 06/19/2024 for Juneteenth.
MSDLAF will be closed on 07/04/2024 for Independence Day.

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

Online Access www.msdlaf.org **Customer Service** 1-888-4-MSDLAF

MSDLAF+
Minnesota School District
Liquid Asset Fund Plus

Important Disclosures

Account Statement
For the Month Ending **May 31, 2024**

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 ratable 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**

MSDLAF+
Minnesota School District
Liquid Asset Fund Plus

Account Statement - Transaction Summary

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

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

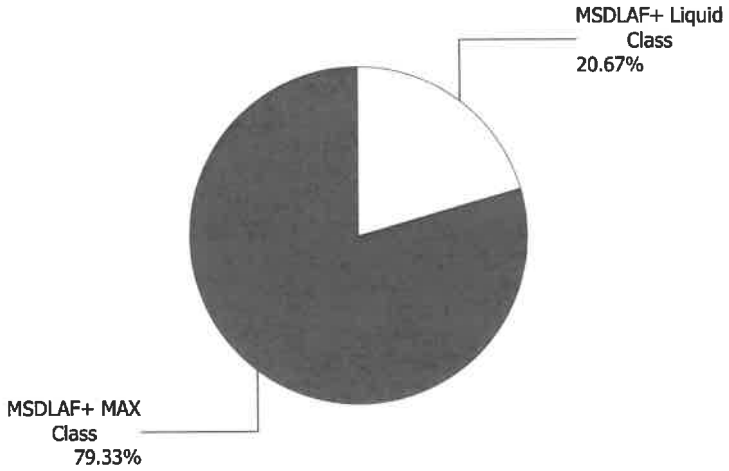
MSDLAF+ Liquid Class	
Opening Market Value	38,898.11
Purchases	169.95
Redemptions	0.00
Unsettled Trades	0.00
Change in Value	0.00
Closing Market Value	**$39,068.06**
Cash Dividends and Income	169.95

MSDLAF+ MAX Class	
Opening Market Value	28,317.33
Purchases	421,628.25
Redemptions	(300,000.00)
Unsettled Trades	0.00
Change in Value	0.00
Closing Market Value	**$149,945.58**
Cash Dividends and Income	757.39

Asset Summary

	May 31, 2024	April 30, 2024
MSDLAF+ Liquid Class	39,068.06	38,898.11
MSDLAF+ MAX Class	149,945.58	28,317.33
Total	**$189,013.64**	**$67,215.44**

Asset Allocation



MSDLAF+
Minnesota School District
Liquid Asset Fund Plus

Account Statement

For the Month Ending **May 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					**38,898.11**
05/31/24	06/03/24	Accrual Income Div Reinvestment - Distributions	1.00	169.95	39,068.06
Closing Balance					**39,068.06**

	Month of May	Fiscal YTD July-May
Opening Balance	38,898.11	205,115.82
Purchases	169.95	1,181,961.22
Redemptions (Excl. Checks)	0.00	(1,348,008.98)
Check Disbursements	0.00	0.00
Closing Balance	**39,068.06**	**39,068.06**
Cash Dividends and Income	169.95	4,437.60

Closing Balance	39,068.06
Average Monthly Balance	38,903.59
Monthly Distribution Yield	5.16%

MSDLAF+ MAX Class					
Opening Balance					**28,317.33**
05/03/24	05/03/24	Minnesota Management & Budget	1.00	420,870.86	449,188.19
05/06/24	05/06/24	Redemption - Wire Redemption	1.00	(300,000.00)	149,188.19
05/31/24	06/03/24	Accrual Income Div Reinvestment - Distributions	1.00	757.39	149,945.58

MSDLAF
Minnesota School District
Liquid Asset Fund Plus

Account Statement

For the Month Ending **May 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
Closing Balance					**149,945.58**

	Month of May	Fiscal YTD July-May
Opening Balance	28,317.33	542,424.51
Purchases	421,628.25	4,800,922.55
Redemptions (Excl. Checks)	(300,000.00)	(5,193,401.48)
Check Disbursements	0.00	0.00
Closing Balance	**149,945.58**	**149,945.58**
Cash Dividends and Income	757.39	21,979.25

Closing Balance	149,945.58
Average Monthly Balance	170,446.76
Monthly Distribution Yield	5.25%

Lake of the Woods Public Schools #390
Multi Year Guideline

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

L	Fd	Org	Pro	Fin	O/S	Crs	Description	202213 Budget B22	202213 Year to Date	202213 %	202313 Budget B23	202313 Year to Date	202313 %	202412 Budget B24-2	202412 Year to Date	202412 %
01	General Fund															
E	01	005	010	000	110	000	Exec. Salaries-Board Members	12,480.00	12,330.00	99%	12,480.00	11,250.00	90%	15,000.00	15,275.00	102%
E	01	005	010	000	210	000	Board FICA	955.00	943.26	99%	955.00	860.63	90%	1,150.00	1,168.53	102%
E	01	005	010	000	305	000	Board Consulting Fees	1,332.00	1,636.34	123%	1,332.00	1,461.53	110%	1,500.00	1,670.33	111%
E	01	005	010	000	366	000	Travel, Conv, Conf-Board	600.00	0.00	0%	600.00	0.00	0%	0.00	0.00	0%
E	01	005	010	000	401	000	Board General Supplies	135.00	0.00	0%	135.00	0.00	0%	3,500.00	3,665.70	105%
E	01	005	010	000	820	000	Board Dues & Member.	5,385.00	3,166.00	59%	5,385.00	0.00	0%	1,601.00	1,601.35	100%
E	01	005	020	000	110	000	Superintendent	56,888.00	57,167.50	100%	58,312.00	58,311.62	100%	60,061.00	56,999.29	95%
E	01	005	020	000	210	000	FICA	4,288.00	3,739.00	87%	4,461.00	3,748.48	84%	3,861.00	3,945.80	102%
E	01	005	020	000	218	000	TRA	4,557.00	4,767.69	105%	4,957.00	4,985.76	101%	5,135.00	4,987.32	97%
E	01	005	020	000	220	000	Group Hospitilizat.	8,080.00	8,080.08	100%	8,484.00	8,484.00	100%	4,454.00	4,454.04	100%
E	01	005	020	000	230	000	Life Insurance	160.00	109.44	68%	94.00	109.44	116%	110.00	104.88	95%
E	01	005	020	000	240	000	Long Term Disability	223.00	187.26	84%	278.00	187.26	67%	193.00	187.26	97%
E	01	005	020	000	250	000	Board share TSA	1,750.00	1,750.00	100%	1,750.00	1,750.00	100%	1,750.00	1,677.16	96%
E	01	005	020	000	305	000	Consulting Fees	500.00	1,234.50	247%	4,000.00	8,127.67	203%	1,000.00	14,068.00	1407%
E	01	005	020	000	320	000	Communications Serv. - Supt	950.00	861.54	91%	950.00	968.03	102%	1,000.00	486.64	49%
E	01	005	020	000	366	000	Travel, Conv, Conf-Supt	800.00	613.68	77%	800.00	0.00	0%	0.00	0.00	0%
E	01	005	020	000	401	000	General Supplies	500.00	0.00	0%	500.00	8.54	2%	0.00	0.00	0%
E	01	005	020	000	820	000	Dues & Member.	1,700.00	9,615.00	566%	1,700.00	1,570.00	92%	5,026.00	5,026.00	100%

Lake of the Woods Public Schools #390
Multi Year Guideline

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

L	Fd	Org	Pro	Fin	O/S	Crs	Description	202213 Budget B22	202213 Year to Date	202213 %	202313 Budget B23	202313 Year to Date	202313 %	202412 Budget B24-2	202412 Year to Date	202412 %
01 General Fund																
E	01	005	105	000	170	000	DO Secretary/Accts Payable	55,806.00	67,591.69	121%	54,002.00	70,714.98	131%	63,000.00	59,531.41	94%
E	01	005	105	000	171	000	Business Manager	20,000.00	19,775.58	99%	0.00	0.00	0%	0.00	0.00	0%
E	01	005	105	000	210	000	FICA	5,800.00	6,428.85	111%	4,131.00	5,375.08	130%	4,819.00	4,281.56	89%
E	01	005	105	000	214	000	PERA	5,700.00	6,195.89	109%	4,050.00	5,274.13	130%	4,500.00	4,444.08	99%
E	01	005	105	000	220	000	Group Hospitilizat.	7,093.00	5,319.79	75%	24,150.00	24,150.27	100%	7,423.00	7,423.40	100%
E	01	005	105	000	230	000	Life Insurance	268.00	169.18	63%	116.00	115.72	100%	119.00	62.30	52%
E	01	005	105	000	240	000	Long Term Disability	459.00	204.01	44%	153.00	138.80	91%	143.00	69.40	49%
E	01	005	105	000	250	000	Board share TSA	2,560.00	1,210.92	47%	1,013.00	1,013.32	100%	1,044.00	980.00	94%
E	01	005	105	000	270	000	Workmens Compensat.	25,000.00	24,294.00	97%	25,000.00	51,027.00	204%	30,000.00	20,623.00	69%
E	01	005	105	000	280	000	Unemploy. Comp.	2,000.00	0.00	0%	2,000.00	0.00	0%	0.00	944.16	0%
E	01	005	105	000	305	000	Consulting Fees-Legal/Audit/Advertising	70,000.00	138,568.40	198%	137,308.00	150,389.55	110%	185,000.00	177,999.02	96%
E	01	005	105	000	320	000	Admin Communications Serv.	660.00	131.52	20%	500.00	0.00	0%	0.00	0.00	0%
E	01	005	105	000	329	000	Postage & Express	4,500.00	5,390.94	120%	7,000.00	8,934.74	128%	4,600.00	3,420.00	74%
E	01	005	105	000	366	000	Travel, Conv, Conf-District Office	1,500.00	0.00	0%	1,500.00	348.00	23%	500.00	434.71	87%
E	01	005	105	000	370	000	Copier Lease-District Office	8,305.00	18,094.90	218%	18,500.00	31,892.30	172%	40,000.00	34,877.93	87%
E	01	005	105	000	401	000	General Supplies	5,000.00	5,180.50	104%	5,000.00	17,463.95	349%	2,000.00	2,495.23	125%
E	01	005	105	000	820	000	Dues & Member.	2,500.00	125.00	5%	125.00	0.00	0%	700.00	700.00	100%
E	01	005	105	000	896	000	Taxes, Assmts, Int. Penalties(ACA)	4,312.00	8,019.78	186%	18,604.00	8,193.50	44%	500.00	696.33	139%

Lake of the Woods Public Schools #390
Multi Year Guideline

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

L	Fd	Org	Pro	Fin	O/S	Crs	Description	202213 Budget B22	202213 Year to Date	202213 %	202313 Budget B23	202313 Year to Date	202313 %	202412 Budget B24-2	202412 Year to Date	202412 %
01	General Fund															
E	01	005	105	000	899	000	Miscellaneous	10,000.00	42,946.22	429%	0.00	0.00	0%	8,000.00	7,802.64	98%
E	01	005	105	150	303	011	Fed Sub Award SubCont <$25000	0.00	990.00	0%	0.00	0.00	0%	0.00	0.00	0%
E	01	005	105	160	401	011	ESSER III Covid Supplies	0.00	336.62	0%	0.00	0.00	0%	0.00	0.00	0%
E	01	005	108	000	170	000	Technology Coordinator	61,754.00	63,751.60	103%	61,892.00	66,652.00	108%	68,652.00	61,273.75	89%
E	01	005	108	000	186	000	Technology Assistant Salary	0.00	0.00	0%	30,000.00	31,611.15	105%	25,863.00	25,683.58	99%
E	01	005	108	000	210	000	FICA	4,724.00	4,553.91	96%	6,999.00	7,081.69	101%	7,115.00	6,116.91	86%
E	01	005	108	000	214	000	PERA	4,632.00	4,439.76	96%	6,892.00	7,943.70	115%	7,050.00	6,521.80	93%
E	01	005	108	000	220	000	Group Hospitilizat.	7,093.00	7,092.96	100%	13,965.00	13,964.85	100%	12,316.00	12,189.52	99%
E	01	005	108	000	230	000	Life Insurance	107.00	106.80	100%	107.00	106.80	100%	110.00	102.35	93%
E	01	005	108	000	240	000	Long Term Disability	242.00	179.40	74%	897.00	515.82	58%	531.00	710.22	134%
E	01	005	108	000	250	000	Board share TSA	1,080.00	1,340.00	124%	1,560.00	1,560.00	100%	1,560.00	1,495.00	96%
E	01	005	108	000	305	000	Consulting Fees	5,000.00	3,128.17	63%	5,000.00	15.00	0%	0.00	46.25	0%
E	01	005	108	000	320	000	IT Cell Phone	0.00	0.00	0%	0.00	101.50	0%	105.00	291.31	277%
E	01	005	108	000	366	000	Travel, Conv, Conf	0.00	0.00	0%	0.00	0.00	0%	119.00	119.00	100%
E	01	005	108	000	401	000	IT General Supplies	25,500.00	10,636.65	42%	15,000.00	12,764.61	85%	8,000.00	6,582.94	82%
E	01	005	108	000	405	000	Subscriptions	0.00	20,006.63	0%	24,000.00	28,277.62	118%	39,710.00	39,710.24	100%
E	01	005	108	000	435	000	Paper/Printer Supplies/Consumables	24,000.00	24,243.05	101%	0.00	97.79	0%	2,500.00	1,713.26	69%
E	01	005	108	000	436	000	Software Technology Department	7,500.00	5,486.12	73%	7,500.00	6,968.02	93%	3,500.00	3,273.00	94%

Lake of the Woods Public Schools #390
Multi Year Guideline

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

L	Fd Org Pro Fin O/S Crs	Description	202213 Budget B22	202213 Year to Date	202213 %	202313 Budget B23	202313 Year to Date	202313 %	202412 Budget B24-2	202412 Year to Date	202412 %
01	General Fund										
E	01 005 108 000 530 000	IT Equipment	55,000.00	96,327.17	175%	28,900.00	22,999.00	80%	38,000.00	37,425.62	98%
E	01 005 108 000 555 000	Software/Web Services	44,850.00	50,087.46	112%	44,850.00	31,725.14	71%	33,000.00	32,520.53	99%
E	01 005 108 000 820 000	Dues & Member - Technology	150.00	150.00	100%	150.00	0.00	0%	150.00	150.00	100%
E	01 005 108 160 170 011	ESSER III IT Assist	0.00	22,649.82	0%	0.00	0.00	0%	0.00	0.00	0%
E	01 005 108 161 406 012	Instruc Sftwre Lic	0.00	0.00	0%	0.00	8,000.00	0%	0.00	0.00	0%
E	01 005 108 302 530 000	IT Operating Equipment	25,000.00	0.00	0%	15,000.00	23,256.45	155%	5,000.00	4,260.76	85%
E	01 005 108 599 456 000	Emergency Connectivity Expense	0.00	0.00	0%	0.00	4,030.02	0%	23,000.00	22,999.00	100%
E	01 005 110 000 170 000	Marketing/Media	0.00	0.00	0%	0.00	9,935.00	0%	10,000.00	6,724.00	67%
E	01 005 110 000 210 000	FICA	0.00	0.00	0%	0.00	760.02	0%	765.00	514.40	67%
E	01 005 110 000 218 000	TRA	0.00	0.00	0%	0.00	849.46	0%	750.00	588.36	78%
E	01 005 110 000 316 000	Data Processing-Regionl	25,000.00	23,914.10	96%	25,000.00	45,650.96	183%	23,000.00	22,986.20	100%
E	01 005 203 161 401 012	ESSER III General Supplies	0.00	0.00	0%	0.00	346.92	0%	0.00	0.00	0%
E	01 005 220 000 305 000	Consulting Fees - PLTW	4,500.00	14,535.00	323%	5,100.00	2,297.66	45%	4,150.00	4,150.00	100%
E	01 005 220 000 430 000	PLTW Supplies	1,400.00	941.00	67%	1,400.00	0.00	0%	0.00	0.00	0%
E	01 005 240 000 186 099	Salaries-Wgt Room	0.00	844.95	0%	700.00	0.00	0%	0.00	0.00	0%
E	01 005 240 000 210 099	FICA-Wgt Room	0.00	64.63	0%	53.00	0.00	0%	0.00	0.00	0%
E	01 005 240 000 214 099	PERA-Wgt Room	0.00	63.39	0%	52.00	0.00	0%	0.00	0.00	0%
E	01 005 240 000 230 099	Life Insurance	0.00	1.29	0%	0.00	0.00	0%	0.00	0.00	0%

Lake of the Woods Public Schools #390
Multi Year Guideline

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

L	Fd	Org	Pro	Fin	O/S	Crs	Description	202213 Budget B22	202213 Year to Date	202213 %	202313 Budget B23	202313 Year to Date	202313 %	202412 Budget B24-2	202412 Year to Date	202412 %
01	General Fund															
E	01	005	240	000	240	099		0.00	1.38	0%	0.00	0.00	0%	0.00	0.00	0%
							Long Term Disability									
E	01	005	240	000	250	099		0.00	14.65	0%	0.00	0.00	0%	0.00	0.00	0%
							Board share TSA									
E	01	005	240	000	401	099		2,000.00	0.00	0%	0.00	1,350.00	0%	0.00	660.00	0%
							Weight Room Supplies and Maint									
E	01	005	292	000	305	000		0.00	2,176.89	0%	0.00	817.50	0%	500.00	0.00	0%
							Consulting Fees-Athletics									
E	01	005	292	000	320	000		0.00	75.76	0%	0.00	0.00	0%	0.00	0.00	0%
							Communications Serv. - AD									
E	01	005	292	000	401	270		150.00	0.00	0%	0.00	0.00	0%	0.00	0.00	0%
							General Supplies - Concession Stands									
E	01	005	400	000	305	000		0.00	621.01	0%	0.00	19,690.49	0%	3,000.00	(16,320.15)	(544%)
							BRIC Membership Dues									
E	01	005	400	372	305	000		0.00	0.00	0%	0.00	3,688.64	0%	2,500.00	0.00	0%
							Consulting Fees- MA Fees									
E	01	005	630	153	406	012		5,970.00	5,969.90	100%	0.00	0.00	0%	0.00	0.00	0%
							Instruc Sftwre Lic									
E	01	005	630	155	406	011		33,000.00	33,000.00	100%	0.00	0.00	0%	0.00	0.00	0%
							Instruc Sftwre Lic									
E	01	005	640	316	210	000		0.00	0.00	0%	0.00	129.90	0%	0.00	0.00	0%
							FICA									
E	01	005	640	316	214	000		0.00	0.00	0%	0.00	43.34	0%	0.00	0.00	0%
							PERA									
E	01	005	640	316	218	000		0.00	0.00	0%	0.00	45.42	0%	0.00	0.00	0%
							TRA									
E	01	005	640	316	230	000		0.00	0.00	0%	0.00	4.45	0%	0.00	0.00	0%
							Life Insurance									
E	01	005	640	316	240	000		0.00	0.00	0%	0.00	4.80	0%	0.00	0.00	0%
							Long Term Disability									
E	01	005	640	316	366	000		15,000.00	3,853.18	26%	15,000.00	42,392.09	283%	4,500.00	4,435.61	99%
							Travel, Conv, Conf-Districtwide Staff Dev									
E	01	005	715	342	530	000		6,000.00	0.00	0%	0.00	562.75	0%	0.00	0.00	0%
							Equipment									
E	01	005	716	342	311	000		0.00	0.00	0%	0.00	0.00	0%	250.00	1,024.94	410%
							Other Contracted Security									

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L	Fd	Org	Pro	Fin	O/S	Crs	Description	202213 Budget B22	202213 Year to Date	202213 %	202313 Budget B23	202313 Year to Date	202313 %	202412 Budget B24-2	202412 Year to Date	202412 %
01 General Fund																
E	01	005	718	342	311	000	Safe School Consulting Fees	3,000.00	2,196.36	73%	3,000.00	29,388.35	980%	14,776.00	14,524.73	98%
E	01	005	718	342	401	000	General Supplies	0.00	0.00	0%	0.00	1,375.85	0%	9,572.00	10,322.20	108%
E	01	005	720	170	170	000	COVID Coordinator	12,000.00	12,566.22	105%	0.00	0.00	0%	0.00	0.00	0%
E	01	005	720	170	210	000	FICA - COVID Coordinator	1,100.00	961.31	87%	0.00	0.00	0%	0.00	0.00	0%
E	01	005	760	000	550	000	Other Vehicles Purchased	86,042.00	86,041.98	100%	0.00	0.00	0%	0.00	0.00	0%
E	01	005	760	000	580	000	Bus Leases	65,074.00	61,047.62	94%	0.00	0.00	0%	0.00	0.00	0%
E	01	005	760	150	186	011	Transporation APR Summer Fin150	0.00	5,677.28	0%	0.00	0.00	0%	0.00	0.00	0%
E	01	005	760	160	180	011	Sal-Bus Driver	0.00	279.24	0%	0.00	0.00	0%	0.00	0.00	0%
E	01	005	760	161	185	012	Esser III Bus Driver	0.00	0.00	0%	0.00	9,178.00	0%	0.00	0.00	0%
E	01	005	760	161	210	012	FICA	0.00	0.00	0%	0.00	695.69	0%	0.00	0.00	0%
E	01	005	760	161	214	012	PERA	0.00	0.00	0%	0.00	614.76	0%	0.00	0.00	0%
E	01	005	760	161	220	012	Health Ins.	0.00	0.00	0%	0.00	190.17	0%	0.00	0.00	0%
E	01	005	760	161	230	012	Life Insurance	0.00	0.00	0%	0.00	4.76	0%	0.00	0.00	0%
E	01	005	760	161	250	012	Board share TSA	0.00	0.00	0%	0.00	45.41	0%	0.00	0.00	0%
E	01	005	760	161	365	012	Esser 161 Summer School and ExtraCur	0.00	0.00	0%	0.00	16,831.80	0%	0.00	0.00	0%
E	01	005	760	302	580	000	Capital Bus Lease	0.00	0.00	0%	0.00	18,089.84	0%	0.00	0.00	0%
E	01	005	760	302	581	000	Capital Lease Bus Interest	0.00	3,026.00	0%	0.00	1,992.00	0%	0.00	0.00	0%
E	01	005	760	713	365	000	Chargeback Transportation Open Enrolln	0.00	0.00	0%	0.00	18,576.00	0%	19,133.00	0.00	0%

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Multi Year Guideline

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

L	Fd	Org	Pro	Fin	O/S	Crs	Description	202213 Budget B22	202213 Year to Date	202213 %	202313 Budget B23	202313 Year to Date	202313 %	202412 Budget B24-2	202412 Year to Date	202412 %
01	General Fund															
E	01	005	760	717	365	000	Chargebacks Transportation Extracurricu	0.00	0.00	0%	0.00	59,212.00	0%	61,000.00	0.00	0%
E	01	005	760	720	110	000	Transportation Supervisor	48,750.00	48,281.20	99%	38,225.00	39,205.00	103%	48,500.00	50,683.95	105%
E	01	005	760	720	180	000	Sal-Bus Driver	165,470.00	144,775.56	87%	170,000.00	160,224.77	94%	175,000.00	194,581.47	111%
E	01	005	760	720	181	000	Bus Mechanic	51,019.00	50,800.90	100%	55,494.00	49,152.51	89%	34,850.00	31,798.98	91%
E	01	005	760	720	210	000	FICA	18,867.00	17,389.79	92%	20,208.00	17,440.30	86%	17,964.00	20,821.15	116%
E	01	005	760	720	214	000	PERA	18,497.00	17,062.38	92%	19,811.00	14,701.46	74%	15,143.00	17,489.11	115%
E	01	005	760	720	218	000	TRA	0.00	0.00	0%	0.00	6.84	0%	0.00	0.00	0%
E	01	005	760	720	220	000	Group Hospitilizat.	21,146.00	25,408.64	120%	33,936.00	34,196.90	101%	25,000.00	11,813.50	47%
E	01	005	760	720	230	000	Life Insurance	1,121.00	267.56	24%	169.00	167.77	99%	173.00	188.03	109%
E	01	005	760	720	240	000	Long Term Disability	967.00	416.60	43%	241.00	226.15	94%	233.00	279.36	120%
E	01	005	760	720	250	000	Board share TSA	4,440.00	2,198.28	50%	113.00	1,257.22	1113%	3,500.00	3,718.17	106%
E	01	005	760	720	305	000	Consulting Fees	10,100.00	9,503.92	94%	33,000.00	38,815.75	118%	17,000.00	16,164.32	95%
E	01	005	760	720	320	000	Communications Serv.	370.00	602.81	163%	500.00	0.00	0%	0.00	0.00	0%
E	01	005	760	720	350	000	Repairs & Maint. Ser	5,000.00	0.00	0%	5,000.00	2,400.71	48%	1,000.00	417.50	42%
E	01	005	760	720	365	000	Chargebacks Transportation Regular Rou	0.00	(50,976.11)	0%	0.00	(118,928.80)	0%	(105,159.00)	0.00	0%
E	01	005	760	720	366	000	Travel, Conv, Conf-Transp	2,000.00	3,789.68	189%	2,000.00	1,160.80	58%	1,150.00	2,281.88	198%
E	01	005	760	720	370	000	Rentals & Leases	1,700.00	52.99	3%	1,700.00	956.00	56%	0.00	0.00	0%
E	01	005	760	720	401	000	General Supplies	41,400.00	39,360.41	95%	41,400.00	92,478.42	223%	40,000.00	26,194.02	65%

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

L	Fd	Org	Pro	Fin	O/S	Crs	Description	202213 Budget B22	202213 Year to Date	202213 %	202313 Budget B23	202313 Year to Date	202313 %	202412 Budget B24-2	202412 Year to Date	202412 %
01	General Fund															
E	01	005	760	720	442	000		72,000.00	52,546.66	73%	80,000.00	122,278.25	153%	85,000.00	79,393.70	93%
							Fuel Pupil Transp									
E	01	005	760	720	820	000		285.00	0.00	0%	285.00	0.00	0%	0.00	56.00	0%
							Dues & Member.									
E	01	005	760	721	365	000		0.00	0.00	0%	0.00	4,973.00	0%	5,122.00	0.00	0%
							Chargebacks Transportation Summer Sc									
E	01	005	760	723	180	000		0.00	362.60	0%	0.00	150.00	0%	0.00	0.00	0%
							Special Education-Bus/Van Driver									
E	01	005	760	723	210	000		0.00	25.57	0%	0.00	9.07	0%	0.00	0.00	0%
							FICA									
E	01	005	760	723	214	000		0.00	10.40	0%	0.00	0.00	0%	0.00	0.00	0%
							PERA									
E	01	005	760	723	218	000		0.00	18.68	0%	0.00	12.83	0%	0.00	0.00	0%
							TRA									
E	01	005	760	723	220	000		0.00	20.70	0%	0.00	0.00	0%	0.00	0.00	0%
							Group Hospitilizat.									
E	01	005	760	723	230	000		0.00	0.32	0%	0.00	0.00	0%	0.00	0.00	0%
							Life Insurance									
E	01	005	760	723	240	000		0.00	1.39	0%	0.00	0.00	0%	0.00	0.00	0%
							Long Term Disability									
E	01	005	760	723	305	000		500.00	0.00	0%	500.00	0.00	0%	0.00	0.00	0%
							Parent Mileage									
E	01	005	760	723	365	000		0.00	163.40	0%	0.00	1,141.00	0%	1,175.00	0.00	0%
							Special Ed-Chargebacks									
E	01	005	760	733	365	000		0.00	0.00	0%	0.00	18,195.00	0%	18,741.00	0.00	0%
							Chargebacks Transportation NonAuthoriz									
E	01	005	770	000	899	000		0.00	0.00	0%	0.00	0.00	0%	100.00	100.00	100%
							Miscellaneous									
E	01	005	790	000	401	999		0.00	2,202.01	0%	0.00	2,916.89	0%	1,000.00	366.96	37%
							General Supplies - COVID-19									
E	01	005	790	160	170	011		0.00	80,192.00	0%	0.00	0.00	0%	0.00	0.00	0%
							ESSER III - Salaries									
E	01	005	790	160	210	011		0.00	5,988.66	0%	0.00	0.00	0%	0.00	0.00	0%
							FICA									
E	01	005	790	160	214	011		0.00	2,400.01	0%	0.00	0.00	0%	0.00	0.00	0%
							PERA									

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

L	Fd	Org	Pro	Fin	O/S	Crs	Description	202213 Budget B22	202213 Year to Date	202213 %	202313 Budget B23	202313 Year to Date	202313 %	202412 Budget B24-2	202412 Year to Date	202412 %
01 General Fund																
E	01	005	790	160	218	011	TRA	0.00	3,760.67	0%	0.00	0.00	0%	0.00	0.00	0%
E	01	005	790	161	360	012	Esser Transportation Cost	0.00	0.00	0%	0.00	6,369.65	0%	0.00	0.00	0%
E	01	005	810	000	170	810	Sec/Clerical Sal-Snowplow	9,733.00	1,126.99	12%	0.00	0.00	0%	0.00	0.00	0%
E	01	005	810	000	172	000	Custodial Supervisor	54,356.00	60,250.34	111%	61,092.00	62,457.60	102%	46,000.00	42,250.67	92%
E	01	005	810	000	173	000	Salary Custodians	264,107.00	286,718.19	109%	295,000.00	350,231.43	119%	340,000.00	312,662.28	92%
E	01	005	810	000	210	000	FICA	24,203.00	26,467.23	109%	27,241.00	30,264.70	111%	26,010.00	25,698.22	99%
E	01	005	810	000	210	810	FICA-Snowplow	745.00	86.22	12%	114.00	0.00	0%	0.00	0.00	0%
E	01	005	810	000	214	000	PERA	23,729.00	24,880.94	105%	26,707.00	28,818.68	108%	2,550.00	25,504.29	1000%
E	01	005	810	000	220	000	Group Hospitilizat.	39,012.00	61,060.73	157%	41,384.00	32,644.92	79%	28,000.00	23,646.67	84%
E	01	005	810	000	230	000	Life Insurance	587.00	580.53	99%	587.00	571.97	97%	589.00	457.55	78%
E	01	005	810	000	240	000	Long Term Disability	1,240.00	842.01	68%	1,240.00	823.11	66%	848.00	615.74	73%
E	01	005	810	000	250	000	Board share TSA	7,680.00	4,956.72	65%	5,270.00	4,877.37	93%	5,024.00	4,216.06	84%
E	01	005	810	000	305	000	Consulting Fees	45,000.00	24,724.86	55%	45,000.00	68,123.82	151%	53,491.00	55,491.13	104%
E	01	005	810	000	320	000	Communications Serv.	13,500.00	14,642.50	108%	13,500.00	26,732.05	198%	10,000.00	10,123.71	101%
E	01	005	810	000	330	000	Utility Service	160,000.00	161,961.06	101%	160,000.00	139,350.35	87%	130,000.00	115,317.18	89%
E	01	005	810	000	340	000	Insurance-Generator	2,890.00	0.00	0%	2,890.00	0.00	0%	0.00	0.00	0%
E	01	005	810	000	350	000	Repairs & Maint. Ser-Generator	5,000.00	9,475.00	190%	5,000.00	0.00	0%	1,000.00	952.49	95%
E	01	005	810	000	366	000	Travel, Conv, Conf-Bldg/Ground	1,500.00	0.00	0%	1,500.00	0.00	0%	0.00	170.00	0%

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

L	Fd	Org	Pro	Fin	O/S	Crs	Description	202213 Budget B22	202213 Year to Date	202213 %	202313 Budget B23	202313 Year to Date	202313 %	202412 Budget B24-2	202412 Year to Date	202412 %
01 General Fund																
E	01	005	810	000	370	000	Rentals & Leases	69,500.00	70,600.00	102%	69,500.00	700.00	1%	4,700.00	4,700.00	100%
E	01	005	810	000	401	000	General Supplies	78,500.00	95,885.15	122%	78,500.00	110,267.48	140%	95,000.00	66,076.77	70%
E	01	005	810	000	530	000	Maintenance Equipment	287,254.00	135,138.00	47%	56,200.00	66,581.20	118%	94,781.00	94,780.72	100%
E	01	005	810	000	820	000	Dues & Member.	1,000.00	0.00	0%	1,000.00	300.00	30%	309.00	0.00	0%
E	01	005	810	161	173	012	Salary Custodians	0.00	0.00	0%	0.00	1,381.22	0%	1,423.00	0.00	0%
E	01	005	810	174	173	000	Salary Custodians	0.00	0.00	0%	0.00	0.00	0%	1,423.00	0.00	0%
E	01	005	810	174	401	000	General Supplies	0.00	628.00	0%	0.00	577.40	0%	3,773.00	3,773.03	100%
E	01	005	850	000	522	000	Site/Grounds Improvements	10,000.00	0.00	0%	0.00	3,406.89	0%	6,000.00	5,889.74	98%
E	01	005	850	000	530	000	Equipment	15,000.00	6,257.09	42%	0.00	0.00	0%	600.00	10,812.65	1802%
E	01	005	850	000	860	000	Real Estate Taxes	3,000.00	0.00	0%	3,000.00	11,909.40	397%	0.00	5,822.00	0%
E	01	005	850	302	522	000	Site/Grounds Improvements	0.00	0.00	0%	0.00	16,800.00	0%	0.00	0.00	0%
E	01	005	850	302	530	000	Equipment	0.00	0.00	0%	177,000.00	158,446.80	90%	10,000.00	6,597.87	66%
E	01	005	850	302	535	000	Capital Lease	0.00	6,878.00	0%	0.00	0.00	0%	0.00	0.00	0%
E	01	005	850	302	589	000	Other Financing Source	0.00	(6,878.00)	0%	0.00	0.00	0%	0.00	0.00	0%
E	01	005	850	348	370	000	Arena Lease Levy Expense	0.00	0.00	0%	0.00	68,000.00	0%	68,000.00	0.00	0%
E	01	005	865	347	305	000	LTFM Physical Hazards H&S-PPE	14,100.00	4,025.85	29%	14,100.00	376.59	3%	1,057.00	1,057.48	100%
E	01	005	865	349	305	000	LTFM Other Hazards H&S	3,215.00	5,585.00	174%	3,215.00	7,100.00	221%	7,313.00	2,748.00	38%
E	01	005	865	352	305	000	LTFM Enviroment/Health & Safety	15,800.00	14,922.73	94%	15,800.00	6,295.42	40%	18,736.00	18,914.89	101%

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L	Fd Org Pro Fin O/S Crs	Description	202213 Budget B22	202213 Year to Date	202213 %	202313 Budget B23	202313 Year to Date	202313 %	202412 Budget B24-2	202412 Year to Date	202412 %
01	General Fund										
E	01 005 865 363 305 000	LTFM Fire Safety	25,000.00	26,601.17	106%	25,000.00	19,987.24	80%	26,000.00	29,477.46	113%
E	01 005 865 366 305 000	LTFM Indoor Aid Quality Consulting Fees	2,000.00	0.00	0%	2,000.00	1,467.64	73%	1,512.00	0.00	0%
E	01 005 865 369 305 000	LTFM Building Hadware and Equipment	0.00	0.00	0%	0.00	11,056.00	0%	11,388.00	11,172.93	98%
E	01 005 865 383 305 000	LTFM Consulting Fees	15,000.00	0.00	0%	15,000.00	0.00	0%	13,883.00	13,882.56	100%
E	01 005 865 384 305 000	LTFM Lighting	0.00	0.00	0%	0.00	700.64	0%	722.00	625.00	87%
E	01 005 865 384 350 000	LTFM Repairs & Maint. Ser	37,600.00	20,712.50	55%	37,600.00	0.00	0%	30,000.00	29,149.76	97%
E	01 005 940 000 340 000	Property Insurance	62,633.00	68,051.48	109%	78,525.00	77,282.04	98%	90,361.00	90,432.65	100%
E	01 005 950 000 910 000	Permanent Transfers	178,305.00	288,278.00	162%	178,305.00	445,985.74	250%	445,986.00	0.00	0%
E	01 100 050 000 110 000	Exec. Salaries	114,613.00	93,427.10	82%	99,238.00	99,238.38	100%	103,700.00	92,582.11	89%
E	01 100 050 000 210 000	FICA	8,617.00	6,449.46	75%	7,592.00	6,643.65	88%	7,933.00	6,668.04	84%
E	01 100 050 000 218 000	TRA	9,158.00	7,964.26	87%	8,435.00	8,498.37	101%	9,074.00	8,049.98	89%
E	01 100 050 000 220 000	Group Hospitilizat.	24,239.00	15,232.20	63%	15,932.00	14,690.60	92%	4,454.00	4,454.04	100%
E	01 100 050 000 230 000	Life Insurance	267.00	216.24	81%	267.00	216.24	81%	223.00	189.43	85%
E	01 100 050 000 240 000	Long Term Disability	436.00	334.14	77%	436.00	334.14	77%	344.00	303.54	88%
E	01 100 050 000 250 000	Board share TSA	1,750.00	1,750.00	100%	1,750.00	1,750.00	100%	1,803.00	1,677.16	93%
E	01 100 050 000 305 000	Consulting Fees	500.00	0.00	0%	500.00	375.00	75%	386.00	2,255.03	584%
E	01 100 050 000 320 000	Communications Serv. - Dean of Student	360.00	535.75	149%	360.00	535.77	149%	552.00	392.10	71%
E	01 100 050 000 401 000	General Supplies	500.00	1,893.00	379%	500.00	221.56	44%	228.00	2,423.53	1063%

Lake of the Woods Public Schools #390
Multi Year Guideline

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

L	Fd Org Pro Fin O/S Crs	Description	202213 Budget B22	202213 Year to Date	202213 %	202313 Budget B23	202313 Year to Date	202313 %	202412 Budget B24-2	202412 Year to Date	202412 %
01	General Fund										
E	01 100 200 000 140 000	Voluntary Pre-K Salaries	42,338.00	11,907.10	28%	12,145.00	11,065.95	91%	65,000.00	56,385.12	87%
E	01 100 200 000 210 000	FICA	3,239.00	893.43	28%	929.00	784.04	84%	808.00	4,268.67	528%
E	01 100 200 000 218 000	TRA	3,446.00	997.21	29%	1,038.00	950.24	92%	979.00	4,902.47	501%
E	01 100 200 000 220 000	Health Ins.	12,120.00	3,259.00	27%	3,393.00	3,035.01	89%	3,126.00	1,410.46	45%
E	01 100 200 000 230 000	Life Insurance	80.00	21.36	27%	21.00	18.93	90%	19.00	88.09	464%
E	01 100 200 000 240 000	Long Term Disability	167.00	30.61	18%	61.00	30.61	50%	32.00	185.74	580%
E	01 100 200 000 250 000	Board share TSA	0.00	192.00	0%	236.00	218.08	92%	225.00	1,039.20	462%
E	01 100 200 000 305 000	Consulting Fees - VPK	1,000.00	0.00	0%	1,000.00	0.00	0%	0.00	0.00	0%
E	01 100 200 000 430 000	Instruct Supplies - VPK	750.00	0.00	0%	750.00	31.27	4%	32.00	0.00	0%
E	01 100 201 171 140 000	Salaries - Pandemice Enroll Loss	36,000.00	21,390.00	59%	0.00	0.00	0%	0.00	0.00	0%
E	01 100 201 171 140 011	Salaries Pandemic Enroll Loss	0.00	0.00	0%	19,719.00	22,757.58	115%	0.00	0.00	0%
E	01 100 201 171 210 000	FICA	3,060.00	0.00	0%	0.00	0.00	0%	0.00	0.00	0%
E	01 100 201 171 210 011	FICA Pandemic Enroll Loss	0.00	0.00	0%	1,509.00	1,509.00	100%	0.00	0.00	0%
E	01 100 201 171 218 000	TRA	3,200.00	0.00	0%	0.00	0.00	0%	0.00	0.00	0%
E	01 100 201 171 218 011	TRA Pandemic Enroll Loss	0.00	0.00	0%	1,680.00	1,680.00	100%	0.00	0.00	0%
E	01 100 201 171 220 000	Health Ins.	4,000.00	0.00	0%	0.00	0.00	0%	0.00	0.00	0%
E	01 100 201 171 230 000	Life/LTD	100.00	0.00	0%	0.00	0.00	0%	0.00	0.00	0%
E	01 100 201 171 230 011	Life Insurance Pandemic Enroll Loss	0.00	0.00	0%	85.00	0.00	0%	0.00	0.00	0%

Lake of the Woods Public Schools #390
Multi Year Guideline

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

L	Fd	Org	Pro	Fin	O/S	Crs	Description	202213 Budget B22	202213 Year to Date	202213 %	202313 Budget B23	202313 Year to Date	202313 %	202412 Budget B24-2	202412 Year to Date	202412 %
01	General Fund															
E	01	100	201	171	240	011		0.00	0.00	0%	229.00	0.00	0%	0.00	0.00	0%
							Long Term Disability Pandemic Enroll Lo									
E	01	100	201	171	250	000		977.00	0.00	0%	0.00	0.00	0%	0.00	0.00	0%
							Board share TSA									
E	01	100	201	171	250	011		0.00	0.00	0%	560.00	0.00	0%	0.00	0.00	0%
							Board share TSA Pandemic Enroll Loss									
E	01	100	201	330	140	000		90,677.00	73,036.93	81%	109,493.00	70,416.83	64%	105,000.00	86,300.47	82%
							Salaries-Kindergarten									
E	01	100	201	330	210	000		4,465.00	6,866.30	154%	8,376.00	7,842.01	94%	8,032.00	6,197.29	77%
							FICA									
E	01	100	201	330	218	000		4,745.00	7,919.52	167%	9,581.00	9,547.28	100%	9,187.00	7,551.37	82%
							TRA									
E	01	100	201	330	220	000		7,093.00	6,960.04	98%	7,448.00	7,422.96	100%	7,200.00	7,199.79	100%
							Group Hospitilizat.									
E	01	100	201	330	230	000		107.00	152.68	143%	107.00	212.35	198%	219.00	110.67	51%
							Life Insurance									
E	01	100	201	330	240	000		229.00	296.33	129%	466.00	422.85	91%	436.00	250.35	57%
							Long Term Disability									
E	01	100	201	330	250	000		1,260.00	1,517.76	120%	1,958.00	3,461.78	177%	3,566.00	1,945.91	55%
							Board share TSA									
E	01	100	201	330	430	000		473.00	254.11	54%	945.00	1,983.94	210%	300.00	0.00	0%
							Instruct Supplies - Kindgergarten									
E	01	100	203	000	140	000		530,954.00	526,709.04	99%	616,913.00	697,057.27	113%	650,000.00	478,766.11	74%
							Elementry Teacher Salaries									
E	01	100	203	000	141	000		110,305.00	30,875.81	28%	45,000.00	50,979.65	113%	46,875.00	29,979.21	64%
							Reg Ed Para /Non-Spec Ed									
E	01	100	203	000	145	000		46,000.00	86,089.81	187%	46,000.00	97,960.43	213%	85,000.00	83,599.04	98%
							Substitute Teacher									
E	01	100	203	000	146	000		10,000.00	4,598.88	46%	5,000.00	8,204.07	164%	8,450.00	2,999.04	35%
							Substitute Non Certfied - EL									
E	01	100	203	000	170	000		28,813.00	36,719.75	127%	40,708.00	35,051.87	86%	36,000.00	36,326.38	101%
							Sec/Clerical Sal.									
E	01	100	203	000	180	000		1,000.00	0.00	0%	0.00	0.00	0%	5,000.00	5,000.00	100%
							Elementry Teacher Stipends									
E	01	100	203	000	185	000		765.00	0.00	0%	1,475.00	1,475.00	100%	798.00	798.00	100%
							Elementary Yearbook									

Lake of the Woods Public Schools #390
Multi Year Guideline

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

L	Fd	Org	Pro	Fin	O/S	Crs	Description	202213 Budget B22	202213 Year to Date	202213 %	202313 Budget B23	202313 Year to Date	202313 %	202412 Budget B24-2	202412 Year to Date	202412 %
01 General Fund																
E	01	100	203	000	210	000		43,940.00	53,872.66	123%	58,912.00	61,414.78	104%	63,257.00	46,752.53	74%
							FICA									
E	01	100	203	000	214	000		8,273.00	6,000.88	73%	7,928.00	7,021.01	89%	7,000.00	5,429.92	78%
							PERA									
E	01	100	203	000	218	000		42,765.00	30,420.95	71%	56,872.00	64,771.36	114%	65,000.00	45,527.34	70%
							TRA									
E	01	100	203	000	220	000		56,162.00	58,171.32	104%	75,072.00	82,950.86	110%	78,825.00	40,128.02	51%
							Group Hospitilizat.									
E	01	100	203	000	230	000		1,926.00	1,188.43	62%	1,926.00	1,218.01	63%	1,255.00	784.12	62%
							Life Insurance									
E	01	100	203	000	235	000		913.00	1,565.98	172%	119.00	118.70	100%	122.00	0.00	0%
							Dental									
E	01	100	203	000	240	000		2,681.00	1,922.85	72%	3,227.00	1,877.63	58%	1,934.00	1,515.28	78%
							Long Term Disability									
E	01	100	203	000	250	000		6,720.00	9,860.00	147%	13,667.00	14,452.52	106%	14,712.00	11,328.87	77%
							Board share TSA									
E	01	100	203	000	305	000		1,500.00	1,150.00	77%	2,437.00	2,437.50	100%	2,400.00	465.00	19%
							Consulting Fees - Elementary									
E	01	100	203	000	320	000		0.00	478.41	0%	0.00	531.79	0%	406.00	451.41	111%
							Communications Serv.									
E	01	100	203	000	366	000		350.00	275.00	79%	350.00	0.00	0%	0.00	0.00	0%
							Travel, Conv, Conf-Elem									
E	01	100	203	000	370	000		12,876.00	3,850.17	30%	10,000.00	10,356.08	104%	3,200.00	3,184.34	100%
							Elem Workroom-Copier Lease									
E	01	100	203	000	401	000		3,000.00	3,335.62	111%	3,000.00	0.00	0%	0.00	324.91	0%
							General Supplies - Elementary									
E	01	100	203	000	430	000		5,103.00	16,565.71	325%	5,535.00	0.00	0%	5,000.00	3,956.55	79%
							Instruct Supplies - Elementary									
E	01	100	203	000	430	505		900.00	0.00	0%	900.00	121.61	14%	8,725.00	9,089.00	104%
							Instruct Supplies-Forestry									
E	01	100	203	000	430	999		0.00	150.07	0%	0.00	0.00	0%	0.00	0.00	0%
							Instruct Supplies - SE:L Grant									
E	01	100	203	000	460	000		10,000.00	0.00	0%	0.00	0.00	0%	2,600.00	1,365.64	53%
							Textbooks - Elementary									
E	01	100	203	000	530	000		0.00	0.00	0%	0.00	7,665.65	0%	0.00	0.00	0%
							Equipment									

Lake of the Woods Public Schools #390
Multi Year Guideline

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

L	Fd	Org	Pro	Fin	O/S	Crs	Description	202213 Budget B22	202213 Year to Date	202213 %	202313 Budget B23	202313 Year to Date	202313 %	202412 Budget B24-2	202412 Year to Date	202412 %
01	General Fund															
E	01	100	203	000	820	000	Dues & Member.	600.00	600.00	100%	600.00	0.00	0%	0.00	0.00	0%
E	01	100	203	000	891	000	Elem TRA/PERA Spec Funding	0.00	93.00	0%	0.00	9,894.50	0%	0.00	0.00	0%
E	01	100	203	000	899	000	Miscellaneous	0.00	0.00	0%	0.00	0.00	0%	0.00	80.39	0%
E	01	100	203	150	185	011	ElementrySummer School	0.00	1,908.40	0%	0.00	0.00	0%	0.00	0.00	0%
E	01	100	203	150	186	011	Oth Sal Pay-Non Lic/Cert.	0.00	251.58	0%	0.00	0.00	0%	0.00	0.00	0%
E	01	100	203	150	303	012	Fed Sub Award SubCont <$25000	0.00	0.00	0%	0.00	1,485.00	0%	0.00	0.00	0%
E	01	100	203	155	140	011	Salaries - ESSER II	100,000.00	100,000.00	100%	0.00	0.00	0%	0.00	0.00	0%
E	01	100	203	155	210	011	FICA	7,650.00	7,650.00	100%	0.00	0.00	0%	0.00	0.00	0%
E	01	100	203	155	214	000	PERA - ESSER II	7,500.00	0.00	0%	0.00	0.00	0%	0.00	0.00	0%
E	01	100	203	155	218	011	TRA	8,478.00	7,500.00	88%	0.00	0.00	0%	0.00	0.00	0%
E	01	100	203	155	220	011	Health Ins.	0.00	8,478.31	0%	0.00	0.00	0%	0.00	0.00	0%
E	01	100	203	155	460	011	Textbooks	92,207.00	92,206.57	100%	0.00	0.00	0%	0.00	0.00	0%
E	01	100	203	160	140	011	Salaries - ESSER III	0.00	114,696.57	0%	0.00	0.00	0%	0.00	0.00	0%
E	01	100	203	160	140	012	xfer E-01-100-203-160-140-013 Salaries	0.00	0.00	0%	43,919.00	29,129.38	66%	0.00	0.00	0%
E	01	100	203	160	210	011	FICA	0.00	367.08	0%	0.00	0.00	0%	0.00	0.00	0%
E	01	100	203	160	210	012	xfer E-01-100-203-160-210-013 FICA ES	0.00	0.00	0%	3,360.00	2,332.63	69%	0.00	0.00	0%
E	01	100	203	160	218	011	TRA	0.00	363.29	0%	0.00	0.00	0%	0.00	0.00	0%
E	01	100	203	160	218	012	xfer E-01-100-203-160-218-013 TRA ES	0.00	0.00	0%	3,799.00	2,559.96	67%	0.00	0.00	0%

Lake of the Woods Public Schools #390
Multi Year Guideline

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

L	Fd	Org	Pro	Fin	O/S	Crs	Description	202213 Budget B22	202213 Year to Date	202213 %	202313 Budget B23	202313 Year to Date	202313 %	202412 Budget B24-2	202412 Year to Date	202412 %
01 General Fund																
E	01	100	203	160	250	012		0.00	0.00	0%	0.00	520.00	0%	0.00	0.00	0%
							xfer E-01-100-203-160-250-013 Board sh									
E	01	100	203	160	430	013		0.00	0.00	0%	0.00	0.00	0%	0.00	641.76	0%
							ESSER Instruct Supplies									
E	01	100	203	161	303	012		0.00	0.00	0%	0.00	3,135.00	0%	0.00	0.00	0%
							Fed Sub Award SubCont <$25000									
E	01	100	203	161	430	013		0.00	0.00	0%	0.00	0.00	0%	0.00	160.44	0%
							ESSER Instruct Supplies									
E	01	100	203	302	460	000		0.00	9,226.00	0%	0.00	9,226.00	0%	0.00	0.00	0%
							EL Textbooks									
E	01	100	203	302	530	000		20,000.00	20,425.51	102%	2,900.00	3,265.87	113%	4,103.00	4,103.49	100%
							EL Capital Equip									
E	01	100	203	313	305	000		18,000.00	11,544.00	64%	18,000.00	7,526.00	42%	20,500.00	20,233.46	99%
							Consulting Fees-A&I									
E	01	100	203	313	366	000		1,000.00	0.00	0%	1,000.00	1,179.39	118%	1,215.00	354.87	29%
							Travel, Conv, Conf - A&I									
E	01	100	203	320	140	000		0.00	679.50	0%	0.00	9,070.80	0%	0.00	2,667.00	0%
							American Indian Aid Salaries									
E	01	100	203	320	195	000		0.00	0.00	0%	0.00	0.00	0%	0.00	400.02	0%
							American Indian Aid Salaries									
E	01	100	203	320	210	000		0.00	51.98	0%	0.00	545.26	0%	0.00	217.56	0%
							FICA									
E	01	100	203	320	214	000		0.00	50.96	0%	0.00	303.98	0%	0.00	0.00	0%
							PERA									
E	01	100	203	320	218	000		0.00	0.00	0%	0.00	273.59	0%	0.00	268.41	0%
							TRA									
E	01	100	203	320	220	000		0.00	0.00	0%	0.00	127.62	0%	0.00	232.87	0%
							Health Ins.									
E	01	100	203	320	230	000		0.00	0.00	0%	0.00	0.98	0%	0.00	3.11	0%
							Life Insurance									
E	01	100	203	320	240	000		0.00	0.00	0%	0.00	8.09	0%	0.00	9.48	0%
							Long Term Disability									
E	01	100	203	320	250	000		0.00	0.00	0%	0.00	96.26	0%	0.00	103.38	0%
							Board share TSA									
E	01	100	203	320	305	000		15,000.00	13,727.77	92%	15,000.00	691.75	5%	0.00	0.00	0%
							Consulting Fees - American Indian									

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

L	Fd Org Pro Fin O/S Crs	Description	202213 Budget B22	202213 Year to Date	202213 %	202313 Budget B23	202313 Year to Date	202313 %	202412 Budget B24-2	202412 Year to Date	202412 %
01	General Fund										
E	01 100 203 320 430 000	American Indian Aid - Supplies	6,432.00	459.75	7%	1,000.00	9,571.05	957%	0.00	0.00	0%
E	01 100 204 414 140 000	Title II Salaries	0.00	0.00	0%	0.00	11,259.49	0%	11,597.00	0.00	0%
E	01 100 207 514 140 000	Salaries-REAP	61,310.00	0.00	0%	31,479.00	26,985.84	86%	27,795.00	20,367.25	73%
E	01 100 207 514 210 000	FICA-REAP	4,452.00	0.00	0%	0.00	1,848.97	0%	1,904.00	1,422.83	75%
E	01 100 207 514 218 000	TRA-REAP	4,731.00	0.00	0%	0.00	2,080.94	0%	2,143.00	1,782.16	83%
E	01 100 207 514 220 000	Health Ins.-REAP	7,093.00	0.00	0%	0.00	0.00	0%	0.00	2,126.05	0%
E	01 100 207 514 230 000	Life Insurance-REAP	107.00	0.00	0%	0.00	39.94	0%	41.00	15.54	38%
E	01 100 207 514 240 000	Long Term Disability-REAP	228.00	0.00	0%	0.00	51.15	0%	53.00	59.71	113%
E	01 100 207 514 250 000	Board share TSA-REAP	960.00	0.00	0%	0.00	472.16	0%	486.00	183.75	38%
E	01 100 211 161 185 012	ESSER III Elemetry Tutor	0.00	0.00	0%	0.00	3,634.25	0%	0.00	0.00	0%
E	01 100 211 161 210 012	ESSER III FICA	0.00	0.00	0%	0.00	246.83	0%	0.00	0.00	0%
E	01 100 211 161 214 012	PERA	0.00	0.00	0%	0.00	17.57	0%	0.00	0.00	0%
E	01 100 211 161 218 012	ESSER III TRA	0.00	0.00	0%	0.00	290.70	0%	299.00	0.00	0%
E	01 100 211 161 220 012	Health Ins.	0.00	0.00	0%	0.00	81.22	0%	84.00	0.00	0%
E	01 100 211 161 230 012	Life Insurance	0.00	0.00	0%	0.00	0.52	0%	1.00	0.00	0%
E	01 100 211 161 240 012	Long Term Disability	0.00	0.00	0%	0.00	2.10	0%	2.00	0.00	0%
E	01 100 216 401 140 000	Salaries-Title I	67,141.00	61,952.32	92%	68,483.00	69,000.00	101%	71,070.00	55,841.80	79%
E	01 100 216 401 140 011	Salaries	0.00	456.39	0%	0.00	0.00	0%	0.00	0.00	0%

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Multi Year Guideline

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

L	Fd	Org	Pro	Fin	O/S	Crs	Description	202213 Budget B22	202213 Year to Date	202213 %	202313 Budget B23	202313 Year to Date	202313 %	202412 Budget B24-2	202412 Year to Date	202412 %
01	General Fund															
E	01	100	216	401	140	012		0.00	3,167.33	0%	0.00	0.00	0%	0.00	0.00	0%
							Salaries									
E	01	100	216	401	210	000		4,894.00	6,978.39	143%	5,238.00	5,300.00	101%	5,459.00	4,271.89	78%
							FICA									
E	01	100	216	401	218	000		5,201.00	8,190.34	157%	5,821.00	5,500.00	94%	5,665.00	4,886.21	86%
							TRA									
E	01	100	216	401	220	000		7,093.00	19,090.87	269%	13,388.00	5,000.00	37%	5,150.00	0.00	0%
							Group Hospitilizat.									
E	01	100	216	401	230	000		106.00	159.48	150%	106.00	30.00	28%	31.00	84.55	273%
							Life Insurance									
E	01	100	216	401	240	000		251.00	342.54	136%	480.00	200.00	42%	206.00	241.06	117%
							Long Term Disability									
E	01	100	216	401	250	000		0.00	573.40	0%	0.00	200.00	0%	206.00	997.50	484%
							Board share TSA									
E	01	100	216	401	366	000		0.00	0.00	0%	1,260.00	0.00	0%	0.00	0.00	0%
							Travel, Conv, Conf									
E	01	100	216	401	401	000		0.00	0.00	0%	0.00	173.09	0%	178.00	0.00	0%
							Title Supplies									
E	01	100	216	401	401	637		0.00	0.00	0%	0.00	1,765.00	0%	1,818.00	0.00	0%
							General Supplies - Homeless CY									
E	01	100	216	401	430	000		450.00	0.00	0%	450.00	4,601.44	1023%	250.00	233.95	94%
							Instruct Supplies									
E	01	100	216	401	530	000		400.00	0.00	0%	0.00	0.00	0%	0.00	0.00	0%
							Equipment									
E	01	100	218	000	170	000		19,669.00	0.00	0%	0.00	0.00	0%	1,900.00	1,900.00	100%
							Enrichment Salary									
E	01	100	218	000	180	000		150.00	0.00	0%	0.00	0.00	0%	0.00	0.00	0%
							Sal-Bus Driver									
E	01	100	218	000	210	000		1,505.00	0.00	0%	0.00	0.00	0%	0.00	145.36	0%
							Enrichment FICA									
E	01	100	218	000	218	000		1,599.00	0.00	0%	0.00	0.00	0%	0.00	166.24	0%
							TRA-Gifted And Talented									
E	01	100	218	000	230	000		53.00	0.00	0%	0.00	0.00	0%	0.00	0.00	0%
							Enrichment Life Insurance									
E	01	100	218	000	240	000		77.00	0.00	0%	0.00	0.00	0%	0.00	0.00	0%
							Enrichment Long Term Disability									

Lake of the Woods Public Schools #390
Multi Year Guideline

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

L	Fd Org Pro Fin O/S Crs	Description	202213 Budget B22	202213 Year to Date	202213 %	202313 Budget B23	202313 Year to Date	202313 %	202412 Budget B24-2	202412 Year to Date	202412 %
01	General Fund										
E	01 100 218 000 305 000	Consulting Fees	390.00	0.00	0%	0.00	0.00	0%	0.00	0.00	0%
E	01 100 218 000 366 000	Travel, Conv, Conf-Enrichment	250.00	0.00	0%	250.00	0.00	0%	0.00	0.00	0%
E	01 100 218 000 430 000	Instruct Supplies	250.00	0.00	0%	0.00	0.00	0%	0.00	0.00	0%
E	01 100 218 000 430 260	Instruct Supplies-River Watch	300.00	0.00	0%	300.00	0.00	0%	0.00	0.00	0%
E	01 100 218 000 820 000	Dues & Member.	750.00	182.50	24%	200.00	0.00	0%	0.00	0.00	0%
E	01 100 218 388 305 000	Gifted and Talented Consulting Fees	0.00	0.00	0%	0.00	110.00	0%	113.00	0.00	0%
E	01 100 218 388 366 000	Gifted and Talented Travel, Conv, Conf	0.00	0.00	0%	0.00	872.89	0%	500.00	0.00	0%
E	01 100 218 388 430 000	Gifted and Talented Instruct Supplies	0.00	0.00	0%	0.00	4,959.61	0%	0.00	157.90	0%
E	01 100 218 388 820 000	Gifted and Talented Dues & Member.	0.00	0.00	0%	0.00	182.50	0%	185.00	0.00	0%
E	01 100 240 000 140 000	Salaries - EL Phy Ed	59,536.00	59,535.00	100%	60,726.00	61,526.00	101%	62,548.00	49,517.19	79%
E	01 100 240 000 210 000	FICA	4,465.00	4,343.82	97%	4,645.00	4,017.55	86%	4,000.00	3,529.86	88%
E	01 100 240 000 218 000	TRA	4,745.00	4,986.04	105%	5,252.00	5,280.75	101%	5,316.00	4,332.79	82%
E	01 100 240 000 220 000	Group Hospitilizat.	16,160.00	16,294.80	101%	16,968.00	15,443.32	91%	8,622.00	6,522.32	76%
E	01 100 240 000 230 000	Life Insurance	107.00	106.80	100%	107.00	106.80	100%	110.00	84.43	77%
E	01 100 240 000 240 000	Long Term Disability	229.00	212.40	93%	229.00	505.81	221%	521.00	428.20	82%
E	01 100 240 000 250 000	Board share TSA	1,560.00	2,040.00	131%	2,260.00	2,260.00	100%	2,328.00	1,786.57	77%
E	01 100 240 000 366 000	Travel, Conv, Conf - EL PE	106.00	0.00	0%	106.00	0.00	0%	0.00	0.00	0%
E	01 100 240 000 430 000	Instruct Supplies-PE	558.00	544.82	98%	720.00	636.66	88%	525.00	511.80	97%

Lake of the Woods Public Schools #390
Multi Year Guideline

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

L	Fd Org Pro Fin O/S Crs	Description	202213 Budget B22	202213 Year to Date	202213 %	202313 Budget B23	202313 Year to Date	202313 %	202412 Budget B24-2	202412 Year to Date	202412 %
01	General Fund										
E	01 100 258 000 140 000	Salaries - EL Music	63,466.00	63,465.17	100%	62,906.00	65,709.23	104%	66,676.00	53,320.64	80%
E	01 100 258 000 210 000	FICA	4,760.00	4,283.02	90%	4,812.00	4,190.27	87%	5,076.00	3,418.46	67%
E	01 100 258 000 218 000	TRA	5,059.00	5,315.25	105%	5,347.00	5,624.64	105%	5,922.00	4,653.71	79%
E	01 100 258 000 220 000	Group Hospitilizat.	16,160.00	16,233.74	100%	16,160.00	17,100.66	106%	19,643.00	14,868.58	76%
E	01 100 258 000 230 000	Life Insurance	107.00	106.47	100%	107.00	106.51	100%	110.00	84.40	77%
E	01 100 258 000 240 000	Long Term Disability	224.00	208.44	93%	454.00	209.90	46%	216.00	209.90	97%
E	01 100 258 000 250 000	Board share TSA	1,260.00	1,244.16	99%	1,760.00	1,758.76	100%	1,812.00	1,392.38	77%
E	01 100 258 000 401 000	General Supplies - Music	0.00	0.00	0%	0.00	108.62	0%	112.00	174.95	156%
E	01 100 258 000 430 000	Instruct Supplies - Music	558.00	15.98	3%	720.00	0.00	0%	50.00	121.39	243%
E	01 100 276 317 140 000	Salaries - Basic Skills	0.00	0.00	0%	0.00	0.00	0%	50.00	0.00	0%
E	01 100 400 372 401 000	General Supplies-SPED	700.00	144.40	21%	700.00	0.00	0%	0.00	199.43	0%
E	01 100 401 740 140 000	Salaries-Speech	0.00	0.00	0%	50,458.00	60,542.00	120%	62,358.00	50,994.08	82%
E	01 100 401 740 210 000	FICA	2,863.00	0.00	0%	3,860.00	4,322.50	112%	4,452.00	3,299.60	74%
E	01 100 401 740 218 000	TRA	3,042.00	0.00	0%	4,415.00	5,196.75	118%	5,353.00	4,462.02	83%
E	01 100 401 740 220 000	Group Hospitilizat.	7,093.00	0.00	0%	7,448.00	4,363.95	59%	4,495.00	7,441.94	166%
E	01 100 401 740 230 000	Life Insurance	107.00	0.00	0%	107.00	0.00	0%	0.00	0.00	0%
E	01 100 401 740 240 000	Long Term Disability	147.00	0.00	0%	237.00	128.57	54%	132.00	187.91	142%
E	01 100 401 740 250 000	Board share TSA	0.00	0.00	0%	960.00	960.00	100%	989.00	760.00	77%

Lake of the Woods Public Schools #390
Multi Year Guideline

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

L	Fd	Org	Pro	Fin	O/S	Crs	Description	202213 Budget B22	202213 Year to Date	202213 %	202313 Budget B23	202313 Year to Date	202313 %	202412 Budget B24-2	202412 Year to Date	202412 %
01 General Fund																
E	01	100	401	740	396	000	Sp Ed Sal Pur F Other D	60,800.00	21,853.14	36%	13,000.00	1,626.08	13%	1,675.00	0.00	0%
E	01	100	401	740	397	000	Benefits	17,050.00	9,264.76	54%	3,500.00	0.00	0%	0.00	0.00	0%
E	01	100	401	740	433	000	Indiv Supplies	0.00	55.34	0%	0.00	722.98	0%	1,000.00	942.57	94%
E	01	100	402	740	140	000	Salaries-Mild/Moderate	0.00	0.00	0%	68,483.00	68,483.00	100%	85,000.00	81,875.71	96%
E	01	100	402	740	210	000	FICA	0.00	0.00	0%	5,239.00	4,560.02	87%	4,697.00	6,263.48	133%
E	01	100	402	740	218	000	TRA	0.00	0.00	0%	5,992.00	5,878.11	98%	6,054.00	7,164.17	118%
E	01	100	402	740	230	000	Life Insurance	0.00	0.00	0%	107.00	106.80	100%	110.00	84.55	77%
E	01	100	402	740	240	000	Long Term Disability	0.00	0.00	0%	214.00	213.60	100%	220.00	169.10	77%
E	01	100	402	740	250	000	Board share TSA	0.00	0.00	0%	960.00	960.00	100%	989.00	760.00	77%
E	01	100	403	740	433	000	Indiv Supplies	200.00	0.00	0%	200.00	144.40	72%	0.00	0.00	0%
E	01	100	404	740	210	000	FICA	0.00	62.53	0%	0.00	0.00	0%	0.00	0.00	0%
E	01	100	404	740	218	000	TRA	0.00	78.00	0%	0.00	0.00	0%	0.00	0.00	0%
E	01	100	404	740	220	000	Health Ins.	0.00	177.32	0%	0.00	0.00	0%	0.00	0.00	0%
E	01	100	404	740	230	000	Life Insurance	0.00	2.68	0%	0.00	0.00	0%	0.00	0.00	0%
E	01	100	404	740	240	000	Long Term Disability	0.00	3.68	0%	0.00	0.00	0%	0.00	0.00	0%
E	01	100	406	740	397	000	Benefits	0.00	0.00	0%	0.00	0.00	0%	0.00	523.43	0%
E	01	100	406	740	399	000	S. E. Purch Contr Serv BRIC	0.00	0.00	0%	0.00	0.00	0%	0.00	2,777.06	0%
E	01	100	407	740	140	000	Salaries-Specific Learnind Disability	45,991.00	31,516.60	69%	30,000.00	34,067.40	114%	35,089.00	28,544.13	81%

Lake of the Woods Public Schools #390
Multi Year Guideline

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

L	Fd Org Pro Fin O/S Crs	Description	202213 Budget B22	202213 Year to Date	202213 %	202313 Budget B23	202313 Year to Date	202313 %	202412 Budget B24-2	202412 Year to Date	202412 %
01	General Fund										
E	01 100 407 740 210 000	FICA	4,598.00	2,033.67	44%	2,295.00	2,141.74	93%	2,206.00	2,154.79	98%
E	01 100 407 740 218 000	TRA	4,887.00	2,639.84	54%	2,550.00	2,924.20	115%	3,012.00	2,497.59	83%
E	01 100 407 740 220 000	Group Hospitilizat.	16,160.00	11,397.94	71%	11,877.00	11,968.20	101%	0.00	(1,039.28)	0%
E	01 100 407 740 230 000	Life Insurance	107.00	74.81	70%	75.00	74.60	99%	77.00	43.45	56%
E	01 100 407 740 240 000	Long Term Disability	236.00	103.80	44%	200.00	103.56	52%	107.00	103.42	97%
E	01 100 407 740 250 000	Board share TSA	0.00	0.00	0%	882.00	881.38	100%	908.00	513.26	57%
E	01 100 407 740 396 000	Sp Ed Sal Pur F Other D	0.00	2,589.31	0%	0.00	0.00	0%	0.00	0.00	0%
E	01 100 407 740 433 000	Indiv Supplies	100.00	0.00	0%	100.00	0.00	0%	800.00	753.63	94%
E	01 100 408 740 140 000	Salaries-EBD	65,149.00	32,574.05	50%	34,226.00	36,640.60	107%	35,255.00	27,957.99	79%
E	01 100 408 740 162 000	One-to-One Paraprofessional	0.00	12,313.32	0%	0.00	0.00	0%	0.00	0.00	0%
E	01 100 408 740 210 000	FICA	0.00	3,362.21	0%	2,618.00	2,651.36	101%	2,645.00	1,993.61	75%
E	01 100 408 740 214 000	PERA	0.00	955.30	0%	0.00	0.00	0%	0.00	0.00	0%
E	01 100 408 740 218 000	TRA	0.00	2,728.03	0%	2,995.00	3,144.26	105%	3,085.00	2,439.91	79%
E	01 100 408 740 220 000	Group Hospitilizat.	0.00	3,458.93	0%	3,757.00	3,695.33	98%	3,806.00	3,106.18	82%
E	01 100 408 740 230 000	Life Insurance	0.00	87.19	0%	54.00	52.57	97%	54.00	40.19	74%
E	01 100 408 740 240 000	Long Term Disability	0.00	262.84	0%	243.00	236.75	97%	244.00	181.07	74%
E	01 100 408 740 250 000	Board share TSA	0.00	603.17	0%	610.00	619.91	102%	639.00	474.14	74%
E	01 100 408 740 433 000	Indiv Supplies	150.00	0.00	0%	150.00	278.26	186%	400.00	384.83	96%

Lake of the Woods Public Schools #390
Multi Year Guideline

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

L	Fd	Org	Pro	Fin	O/S	Crs	Description	202213 Budget B22	202213 Year to Date	202213 %	202313 Budget B23	202313 Year to Date	202313 %	202412 Budget B24-2	202412 Year to Date	202412 %
01 General Fund																
E	01	100	410	740	140	000	Salaries	0.00	4,502.31	0%	4,891.00	4,866.87	100%	5,013.00	4,077.78	81%
E	01	100	410	740	162	000	One-to-One Paraprofessional	0.00	10,074.54	0%	0.00	0.00	0%	0.00	0.00	0%
E	01	100	410	740	210	000	FICA	0.00	290.51	0%	300.00	305.96	102%	315.00	307.79	98%
E	01	100	410	740	214	000	PERA	0.00	0.00	0%	374.00	0.00	0%	0.00	0.00	0%
E	01	100	410	740	218	000	TRA	0.00	377.05	0%	428.00	417.68	98%	430.00	356.81	83%
E	01	100	410	740	220	000	Group Hospitilizat.	7,093.00	1,628.20	23%	1,697.00	1,709.77	101%	1,761.00	(148.47)	(8%)
E	01	100	410	740	230	000	Life Insurance	107.00	10.57	10%	11.00	10.78	98%	11.00	6.27	57%
E	01	100	410	740	240	000	Long Term Disability	40.00	14.78	37%	15.00	14.86	99%	15.00	14.82	99%
E	01	100	410	740	250	000	Board share TSA	0.00	0.00	0%	0.00	125.91	0%	130.00	73.32	56%
E	01	100	411	740	140	000	Salaries	0.00	28,861.11	0%	30,000.00	30,268.62	101%	31,177.00	24,886.03	80%
E	01	100	411	740	162	000	One-to-One Paraprofessional	0.00	27,184.18	0%	30,000.00	13,129.17	44%	13,523.00	0.00	0%
E	01	100	411	740	210	000	FICA	0.00	3,904.40	0%	4,590.00	3,099.68	68%	3,193.00	1,808.66	57%
E	01	100	411	740	214	000	PERA	0.00	1,833.08	0%	1,800.00	984.69	55%	1,014.00	0.00	0%
E	01	100	411	740	218	000	TRA	0.00	2,417.06	0%	1,186.00	2,598.24	219%	2,676.00	2,177.57	81%
E	01	100	411	740	220	000	Group Hospitilizat.	0.00	5,391.07	0%	2,503.00	5,550.64	222%	5,717.00	1,566.77	27%
E	01	100	411	740	230	000	Life Insurance	0.00	127.53	0%	142.00	93.53	66%	96.00	36.53	38%
E	01	100	411	740	240	000	Long Term Disability	0.00	238.40	0%	250.00	229.00	92%	236.00	138.22	59%
E	01	100	411	740	250	000	Board share TSA	0.00	1,196.08	0%	746.00	1,079.76	145%	1,112.00	431.14	39%

Lake of the Woods Public Schools #390
Multi Year Guideline

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

L	Fd	Org	Pro	Fin	O/S	Crs	Description	202213 Budget B22	202213 Year to Date	202213 %	202313 Budget B23	202313 Year to Date	202313 %	202412 Budget B24-2	202412 Year to Date	202412 %
01 General Fund																
E	01	100	411	740	396	000	Sp Ed Sal Pur F Other D	7,716.00	22,001.66	285%	5,000.00	11,790.00	236%	12,000.00	11,881.29	99%
E	01	100	411	740	397	000	Benefits	2,644.00	5,327.98	202%	5,000.00	3,152.91	63%	3,250.00	4,435.27	136%
E	01	100	412	740	140	000	Salaries	40,124.00	30,170.18	75%	0.00	0.00	0%	0.00	0.00	0%
E	01	100	412	740	161	000	Non-Licensed Classroom Support	0.00	57.88	0%	0.00	165.00	0%	170.00	0.00	0%
E	01	100	412	740	162	000	One-to-One Paraprofessional	0.00	24,028.88	0%	0.00	0.00	0%	0.00	0.00	0%
E	01	100	412	740	210	000	FICA	2,863.00	4,117.23	144%	0.00	12.62	0%	13.00	0.00	0%
E	01	100	412	740	214	000	PERA	0.00	4.34	0%	0.00	0.00	0%	0.00	0.00	0%
E	01	100	412	740	218	000	TRA	3,042.00	762.96	25%	0.00	0.00	0%	0.00	0.00	0%
E	01	100	412	740	220	000	Group Hospitilizat.	7,093.00	236.44	3%	0.00	0.00	0%	0.00	0.00	0%
E	01	100	412	740	230	000	Life Insurance	107.00	3.56	3%	0.00	0.00	0%	0.00	0.00	0%
E	01	100	412	740	240	000	Long Term Disability	265.00	4.88	2%	0.00	0.00	0%	0.00	0.00	0%
E	01	100	412	740	295	000	Spec Ed Med Assist Chargeback	0.00	0.00	0%	0.00	(13,368.82)	0%	(13,770.00)	0.00	0%
E	01	100	412	740	366	000	Travel, Conv, Conf-Elem	100.00	0.00	0%	0.00	0.00	0%	0.00	186.40	0%
E	01	100	412	740	396	000	Sp Ed Sal Pur F Other D	0.00	10,357.25	0%	0.00	877.88	0%	1,000.00	0.00	0%
E	01	100	412	740	397	000	Sp Ed Ben Pur F Other D	0.00	0.00	0%	0.00	142.22	0%	150.00	0.00	0%
E	01	100	412	740	433	000	Indiv Supplies-ECSE	225.00	0.00	0%	225.00	628.93	280%	300.00	588.03	196%
E	01	100	416	740	140	000	Salaries	0.00	13,029.60	0%	0.00	13,690.09	0%	14,101.00	11,153.72	79%
E	01	100	416	740	161	000	Non-Licensed Classroom Support	0.00	24.81	0%	0.00	0.00	0%	0.00	1,733.81	0%

Lake of the Woods Public Schools #390
Multi Year Guideline

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

L.	Fd Org Pro Fin O/S Crs	Description	202213 Budget B22	202213 Year to Date	%	202313 Budget B23	202313 Year to Date	%	202412 Budget B24-2	202412 Year to Date	%
01	General Fund										
E	01 100 416 740 162 000	One-to-One Paraprofessional	0.00	50,265.19	0%	0.00	15,060.56	0%	15,512.00	39,279.35	253%
E	01 100 416 740 210 000	FICA	0.00	2,300.01	0%	0.00	2,036.79	0%	2,098.00	3,478.08	166%
E	01 100 416 740 214 000	PERA	0.00	1,211.55	0%	0.00	1,129.53	0%	1,163.00	3,075.97	264%
E	01 100 416 740 218 000	TRA	0.00	1,403.34	0%	0.00	1,175.07	0%	1,210.00	975.96	81%
E	01 100 416 740 220 000	Health Ins.	0.00	4,064.24	0%	0.00	3,298.98	0%	3,398.00	8,232.75	242%
E	01 100 416 740 230 000	Life Insurance	0.00	61.00	0%	0.00	47.11	0%	49.00	43.87	90%
E	01 100 416 740 240 000	Long Term Disability	0.00	152.19	0%	0.00	126.85	0%	131.00	114.60	87%
E	01 100 416 740 250 000	Board share TSA	0.00	241.26	0%	0.00	238.26	0%	245.00	189.64	77%
E	01 100 416 740 396 000	Sp/Lang Path BRIC Salary	0.00	10,357.25	0%	0.00	0.00	0%	0.00	0.00	0%
E	01 100 416 740 397 000	Sp/Lang Path Benefits	0.00	2,915.93	0%	0.00	0.00	0%	0.00	0.00	0%
E	01 100 420 740 161 000	Non-Licensed Classroom Support	0.00	9,006.26	0%	30,000.00	33,920.78	113%	34,938.00	41,087.97	118%
E	01 100 420 740 162 000	One-to-One Paraprofessional	0.00	0.00	0%	0.00	23,797.32	0%	24,511.00	26,273.49	107%
E	01 100 420 740 210 000	FICA	0.00	6,136.63	0%	2,295.00	3,923.04	171%	4,041.00	5,016.48	124%
E	01 100 420 740 214 000	PERA	0.00	4,925.44	0%	2,250.00	4,328.83	192%	4,459.00	5,052.10	113%
E	01 100 420 740 218 000	TRA	0.00	25,000.00	0%	0.00	0.00	0%	0.00	0.00	0%
E	01 100 420 740 220 000	Group Hospitilizat.	0.00	34,039.44	0%	3,645.00	4,028.74	111%	4,150.00	732.15	18%
E	01 100 420 740 230 000	Life Insurance	0.00	116.20	0%	80.00	79.90	100%	82.00	11.91	15%
E	01 100 420 740 235 000	Dental	0.00	801.92	0%	40.00	20.13	50%	21.00	0.00	0%

Lake of the Woods Public Schools #390
Multi Year Guideline

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

L	Fd	Org	Pro	Fin	O/S	Crs	Description	202213 Budget B22	202213 Year to Date	202213 %	202313 Budget B23	202313 Year to Date	202313 %	202412 Budget B24-2	202412 Year to Date	202412 %
01	General Fund															
E	01	100	420	740	240	000		0.00	121.69	0%	150.00	74.47	50%	77.00	18.07	23%
							Long Term Disability									
E	01	100	420	740	250	000		0.00	0.00	0%	0.00	0.00	0%	0.00	680.00	0%
							Board share TSA									
E	01	100	420	740	399	000		15,500.00	15,812.24	102%	0.00	0.00	0%	2,000.00	3,688.38	184%
							S. E. Purch Contr Serv BRIC									
E	01	100	420	740	433	000		450.00	1,142.42	254%	450.00	263.64	59%	3,000.00	2,298.25	77%
							Indiv Supplies									
E	01	100	620	000	144	000		21,542.00	0.00	0%	0.00	0.00	0%	0.00	0.00	0%
							Classroom Support									
E	01	100	620	000	210	000		1,648.00	0.00	0%	0.00	0.00	0%	0.00	0.00	0%
							FICA									
E	01	100	620	000	214	000		1,616.00	0.00	0%	0.00	0.00	0%	0.00	0.00	0%
							PERA									
E	01	100	620	000	230	000		107.00	0.00	0%	0.00	0.00	0%	0.00	0.00	0%
							Life Insurance									
E	01	100	620	000	240	000		84.00	0.00	0%	0.00	0.00	0%	0.00	0.00	0%
							Long Term Disability									
E	01	100	640	306	144	000		0.00	580.47	0%	0.00	15,669.74	0%	17,000.00	14,514.70	85%
							Paras/Aides Salaries									
E	01	100	640	306	210	000		0.00	44.40	0%	0.00	970.35	0%	500.00	822.89	165%
							FICA									
E	01	100	640	306	214	000		0.00	43.53	0%	0.00	1,175.24	0%	500.00	1,088.61	218%
							PERA									
E	01	100	640	306	220	000		0.00	0.00	0%	0.00	2,356.89	0%	2,000.00	4,446.28	222%
							Group Hospitilizat.									
E	01	100	640	306	230	000		0.00	0.00	0%	0.00	0.24	0%	0.00	0.00	0%
							Life Insurance									
E	01	100	640	306	240	000		0.00	0.00	0%	0.00	1.07	0%	1.00	0.00	0%
							Long Term Disability									
E	01	100	640	316	140	000		0.00	6,633.03	0%	0.00	15,427.64	0%	3,000.00	1,155.46	39%
							EL SD Salaries									
E	01	100	640	316	210	000		0.00	576.84	0%	0.00	1,550.98	0%	200.00	88.39	44%
							FICA									
E	01	100	640	316	214	000		0.00	0.00	0%	0.00	304.48	0%	100.00	47.29	47%
							PERA									

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L	Fd	Org	Pro	Fin	O/S	Crs	Description	202213 Budget B22	202213 Year to Date	202213 %	202313 Budget B23	202313 Year to Date	202313 %	202412 Budget B24-2	202412 Year to Date	202412 %
01 General Fund																
E	01	100	640	316	218	000		0.00	639.72	0%	0.00	1,444.47	0%	100.00	45.94	46%
							TRA									
E	01	100	640	316	220	000		0.00	0.00	0%	0.00	32.38	0%	0.00	0.00	0%
							Health Ins.									
E	01	100	640	316	230	000		0.00	0.00	0%	0.00	15.95	0%	0.00	0.00	0%
							Life Insurance									
E	01	100	640	316	240	000		0.00	0.00	0%	0.00	18.49	0%	0.00	0.00	0%
							Long Term Disability									
E	01	100	640	316	250	000		0.00	0.00	0%	0.00	24.95	0%	0.00	0.00	0%
							Board share TSA									
E	01	100	640	316	305	000		0.00	0.00	0%	0.00	137.50	0%	0.00	0.00	0%
							Consulting Fees-EL SD									
E	01	100	640	316	366	000		20,000.00	27,531.89	138%	20,000.00	8,568.18	43%	1,000.00	94.00	9%
							EL Staff Develop									
E	01	100	740	317	156	000		60,463.00	61,672.00	102%	62,906.00	64,906.00	103%	66,853.00	53,835.19	81%
							Social Workers - EL									
E	01	100	740	317	210	000		4,625.00	3,722.04	80%	4,812.00	3,859.58	80%	3,975.00	3,268.48	82%
							FICA									
E	01	100	740	317	218	000		4,916.00	5,165.06	105%	5,347.00	5,571.28	104%	5,738.00	4,626.87	81%
							TRA									
E	01	100	740	317	220	000		16,160.00	16,294.80	101%	16,968.00	16,402.36	97%	16,894.00	14,884.05	88%
							Group Hospitilizat.									
E	01	100	740	317	230	000		106.00	106.80	101%	106.00	106.80	101%	110.00	84.55	77%
							Life Insurance									
E	01	100	740	317	240	000		237.00	227.81	96%	237.00	227.81	96%	235.00	227.81	97%
							Long Term Disability									
E	01	100	740	317	250	000		2,260.00	2,372.52	105%	2,260.00	2,560.00	113%	2,637.00	2,026.73	77%
							Board share TSA									
E	01	200	001	000	401	200		800.00	235.13	29%	800.00	913.39	114%	941.00	297.28	32%
							WELLNESS SUPPLIES									
E	01	200	105	150	156	012		0.00	0.00	0%	0.00	2,144.00	0%	0.00	0.00	0%
							Social Workers Salary									
E	01	200	105	150	156	013		0.00	0.00	0%	0.00	0.00	0%	0.00	992.00	0%
							Social Workers									
E	01	200	105	150	210	012		0.00	0.00	0%	0.00	142.83	0%	0.00	0.00	0%
							FICA									

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Multi Year Guideline

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

L	Fd	Org	Pro	Fin	O/S	Crs	Description	202213 Budget B22	202213 Year to Date	202213 %	202313 Budget B23	202313 Year to Date	202313 %	202412 Budget B24-2	202412 Year to Date	202412 %
01 General Fund																
E	01	200	105	150	210	013		0.00	0.00	0%	0.00	0.00	0%	0.00	62.77	0%
							FICA									
E	01	200	105	150	218	012		0.00	0.00	0%	0.00	183.31	0%	0.00	0.00	0%
							TRA									
E	01	200	105	150	218	013		0.00	0.00	0%	0.00	0.00	0%	0.00	86.80	0%
							TRA									
E	01	200	105	160	141	011		0.00	6,651.14	0%	0.00	0.00	0%	0.00	0.00	0%
							Aide Learning Loss ESSERIII									
E	01	200	105	161	141	012		0.00	0.00	0%	0.00	3,122.21	0%	0.00	0.00	0%
							ESSER III Salaries									
E	01	200	105	161	210	012		0.00	0.00	0%	0.00	228.85	0%	0.00	0.00	0%
							ESSER III FICA									
E	01	200	105	161	214	012		0.00	0.00	0%	0.00	234.20	0%	0.00	0.00	0%
							ESSER III PERA									
E	01	200	105	161	220	012		0.00	0.00	0%	0.00	117.65	0%	0.00	0.00	0%
							ESSER III Health Ins.									
E	01	200	105	161	240	012		0.00	0.00	0%	0.00	4.59	0%	0.00	0.00	0%
							ESSER III Long Term Disability									
E	01	200	203	000	162	000		0.00	2,739.57	0%	0.00	0.00	0%	0.00	0.00	0%
							Classroom Support									
E	01	200	203	000	391	000		20,000.00	30,467.88	152%	39,208.00	26,640.58	68%	35,212.00	35,212.40	100%
							FRESHWATER ED. DISTRICT									
E	01	200	203	000	401	000		1,000.00	295.51	30%	392.00	391.71	100%	403.00	0.00	0%
							Freshwater Supplies									
E	01	200	203	000	401	203		437.00	0.00	0%	75.00	74.58	99%	77.00	0.00	0%
							SUMMER COLLEGE CAMP									
E	01	200	400	000	305	000		0.00	7,442.87	0%	0.00	0.00	0%	0.00	0.00	0%
							Consulting Fees-Assessments BRIC									
E	01	200	400	372	295	000		0.00	0.00	0%	0.00	13,368.82	0%	13,770.00	0.00	0%
							Emp Benefit - MA									
E	01	200	420	740	305	000		0.00	0.00	0%	0.00	0.00	0%	0.00	60.00	0%
							BRIC Contract Purch Serv									
E	01	200	420	740	394	000		1,000.00	0.00	0%	1,000.00	0.00	0%	0.00	0.00	0%
							Pay Educ Non-School JuvenileCtr									
E	01	200	420	740	396	000		15,903.00	19,217.63	121%	15,000.00	32,466.01	216%	50,000.00	34,805.72	70%
							Bric Psychologist									

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

L	Fd Org Pro Fin O/S Crs	Description	202213 Budget B22	202213 Year to Date	202213 %	202313 Budget B23	202313 Year to Date	202313 %	202412 Budget B24-2	202412 Year to Date	202412 %
01	General Fund										
E	01 200 420 740 397 000	Benefits	4,780.00	9,272.16	194%	5,000.00	5,966.56	119%	10,000.00	11,210.84	112%
E	01 200 420 740 399 000	BRIC Contract Purch Serv	0.00	0.00	0%	0.00	6,424.35	0%	0.00	6,373.44	0%
E	01 200 420 740 433 000	Indiv Supplies	0.00	109.86	0%	0.00	0.00	0%	0.00	0.00	0%
E	01 200 620 000 430 000	Instruct Supplies	3,000.00	311.59	10%	3,000.00	252.13	8%	260.00	128.50	49%
E	01 200 620 000 470 000	Secondary Lib Books	2,665.00	1,328.18	50%	2,665.00	0.00	0%	0.00	(132.74)	0%
E	01 200 620 097 430 000	Instruct Supplies-Media Ctr	2,665.00	3,565.03	134%	2,665.00	3,115.65	117%	1,000.00	485.27	49%
E	01 200 620 343 144 000	School Library Aid	0.00	0.00	0%	0.00	0.00	0%	0.00	18,035.38	0%
E	01 200 620 343 210 000	FLibrary Aid ICA	0.00	0.00	0%	0.00	0.00	0%	0.00	1,252.73	0%
E	01 200 620 343 214 000	Library Aid PERA	0.00	0.00	0%	0.00	0.00	0%	0.00	1,352.64	0%
E	01 200 620 343 220 000	Library Aid Health Ins.	0.00	0.00	0%	0.00	0.00	0%	0.00	3,326.75	0%
E	01 200 620 343 230 000	Library Aid Life Insurance	0.00	0.00	0%	0.00	0.00	0%	0.00	40.05	0%
E	01 200 620 343 240 000	Library Aid Long Term Disability	0.00	0.00	0%	0.00	0.00	0%	0.00	41.49	0%
E	01 200 640 316 140 000	Salaries -Best Practices	0.00	13,050.00	0%	0.00	11,300.00	0%	10,000.00	9,043.18	90%
E	01 200 640 316 210 000	FICA	0.00	958.04	0%	0.00	1,322.58	0%	1,000.00	710.77	71%
E	01 200 640 316 218 000	TRA	0.00	1,089.03	0%	0.00	1,586.05	0%	1,000.00	882.19	88%
E	01 200 640 316 366 000	Travel, Conv, Conf - Best Practices Staff	15,000.00	108.33	1%	15,000.00	7,633.88	51%	1,000.00	1,440.72	144%
E	01 200 720 000 154 000	School Nurse	0.00	3,333.34	0%	0.00	0.00	0%	0.00	0.00	0%
E	01 200 720 000 170 000	School Nurse	0.00	0.00	0%	21,250.00	0.00	0%	41,200.00	20,000.04	49%

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

L	Fd Org Pro Fin O/S Crs	Description	202213 Budget B22	202213 Year to Date	202213 %	202313 Budget B23	202313 Year to Date	202313 %	202412 Budget B24-2	202412 Year to Date	202412 %
01	General Fund										
E	01 200 720 000 210 000	School Nurse FICA	0.00	247.95	0%	1,625.00	0.00	0%	3,152.00	1,403.46	45%
E	01 200 720 000 214 000	School Nurse PERA	0.00	250.00	0%	3,000.00	0.00	0%	3,090.00	1,500.00	49%
E	01 200 720 000 220 000	Nurse Health Ins.	0.00	0.00	0%	5,586.00	0.00	0%	8,622.00	3,723.96	43%
E	01 200 720 000 230 000	School Nurse Life Insurance	0.00	8.90	0%	107.00	0.00	0%	107.00	53.40	50%
E	01 200 720 000 240 000	School Nurse Long Term Disability	0.00	13.88	0%	167.00	0.00	0%	167.00	69.40	42%
E	01 200 720 000 305 000	Nursing Service	15,000.00	27,863.94	186%	0.00	8,859.69	0%	1,526.00	1,525.53	100%
E	01 200 720 000 320 000	Communications Serv. - Nurse	0.00	639.40	0%	0.00	1,740.61	0%	500.00	587.22	117%
E	01 200 720 000 401 000	School Nurse Supplies	1,000.00	525.27	53%	0.00	434.05	0%	1,000.00	1,221.24	122%
E	01 200 720 170 170 000	School Nurse Covid Testing	0.00	0.00	0%	18,750.00	40,672.11	217%	0.00	3,333.34	0%
E	01 200 720 170 210 000	FICA Covid Testing	0.00	0.00	0%	1,250.00	2,965.51	237%	0.00	233.92	0%
E	01 200 720 170 214 000	PERA Covid Testing	0.00	0.00	0%	0.00	2,999.99	0%	0.00	250.00	0%
E	01 200 720 170 220 000	Covid Testing Health Ins.	0.00	0.00	0%	1,862.00	7,447.92	400%	0.00	620.66	0%
E	01 200 720 170 230 000	Covid Testing Life Insurance	0.00	0.00	0%	30.00	106.80	356%	0.00	8.90	0%
E	01 200 720 170 240 000	Covid Testing Long Term Disability	0.00	0.00	0%	40.00	138.80	347%	0.00	0.00	0%
E	01 200 720 170 303 000	Fed Sub Award SubCont <$25000	26,900.00	26,472.47	98%	0.00	0.00	0%	0.00	0.00	0%
E	01 200 720 170 401 000	Covid Testing Supplies	0.00	0.00	0%	0.00	14,697.35	0%	0.00	0.00	0%
E	01 200 720 373 155 000	School Nurse	0.00	0.00	0%	0.00	0.00	0%	0.00	16,149.92	0%
E	01 200 720 373 210 000	Student Support FICA	0.00	0.00	0%	0.00	0.00	0%	0.00	1,166.74	0%

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

L	Fd Org Pro Fin O/S Crs	Description	202213 Budget B22	202213 Year to Date	202213 %	202313 Budget B23	202313 Year to Date	202313 %	202412 Budget B24-2	202412 Year to Date	202412 %
01	General Fund										
E	01 200 720 373 214 000	Student Support PERA	0.00	0.00	0%	0.00	0.00	0%	0.00	1,211.23	0%
E	01 200 720 373 220 000	Student Support Health Ins.	0.00	0.00	0%	0.00	0.00	0%	0.00	3,243.63	0%
E	01 200 720 373 230 000	Student Support Life Insurance	0.00	0.00	0%	0.00	0.00	0%	0.00	40.05	0%
E	01 200 720 373 240 000	Student Support Long Term Disability	0.00	0.00	0%	0.00	0.00	0%	0.00	62.46	0%
E	01 222 292 000 110 000	Exec. Salaries	7,422.00	18,362.50	247%	30,717.00	30,953.24	101%	31,882.00	30,320.24	95%
E	01 222 292 000 180 105	Track Bus Drivers	1,500.00	0.00	0%	0.00	0.00	0%	0.00	0.00	0%
E	01 222 292 000 180 109	Cross country Bus Driver salary	100.00	0.00	0%	0.00	0.00	0%	0.00	0.00	0%
E	01 222 292 000 185 000	Other Support Salary	3,000.00	3,418.00	114%	0.00	0.00	0%	0.00	0.00	0%
E	01 222 292 000 185 105	Track Salaries	9,208.00	8,973.00	97%	9,208.00	0.00	0%	12,809.00	11,386.26	89%
E	01 222 292 000 185 109	Cross Country Salaries	3,094.00	2,953.00	95%	3,033.00	3,033.00	100%	5,000.00	4,613.46	92%
E	01 222 292 000 210 000	FICA	567.00	2,097.20	370%	1,931.00	3,460.58	179%	3,564.00	3,373.55	95%
E	01 222 292 000 210 105	Track FICA	805.00	675.28	84%	0.00	0.00	0%	0.00	852.90	0%
E	01 222 292 000 210 109	Cross country FICA	232.00	225.91	97%	232.00	232.03	100%	239.00	352.93	148%
E	01 222 292 000 214 000	PERA	0.00	1,603.69	0%	1,655.00	2,770.63	167%	2,854.00	2,764.51	97%
E	01 222 292 000 214 105	Track PERA	113.00	0.00	0%	113.00	0.00	0%	0.00	376.39	0%
E	01 222 292 000 218 000	TRA	445.00	191.42	43%	2,611.00	676.32	26%	697.00	521.93	75%
E	01 222 292 000 218 105	Track TRA	319.00	342.60	107%	342.00	0.00	0%	0.00	366.64	0%
E	01 222 292 000 218 109	Cross Country TRA	240.00	0.00	0%	0.00	0.00	0%	0.00	0.00	0%

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

L	Fd Org Pro Fin O/S Crs	Description	202213 Budget B22	202213 Year to Date	202213 %	202313 Budget B23	202313 Year to Date	202313 %	202412 Budget B24-2	202412 Year to Date	202412 %
01	General Fund										
E	01 222 292 000 220 000	Group Hospitilizat.	0.00	3,546.48	0%	0.00	3,723.84	0%	3,836.00	3,918.01	102%
E	01 222 292 000 230 000	Life Insurance	0.00	0.00	0%	0.00	26.64	0%	27.00	51.06	189%
E	01 222 292 000 240 000	Long Term Disability	0.00	0.00	0%	0.00	41.64	0%	43.00	65.93	153%
E	01 222 292 000 250 000	Board share TSA	0.00	540.00	0%	0.00	480.00	0%	494.00	460.00	93%
E	01 222 292 000 305 000	Consulting Fees	33,518.00	31,862.27	95%	33,518.00	35,842.99	107%	50,000.00	54,508.80	109%
E	01 222 292 000 305 105	Consulting Fees-Track	0.00	0.00	0%	0.00	0.00	0%	200.00	135.00	68%
E	01 222 292 000 366 000	Travel, Conv, Conf-AD	500.00	365.00	73%	500.00	0.00	0%	0.00	0.00	0%
E	01 222 292 000 366 105	Track Travel	805.00	3,769.29	468%	2,000.00	2,213.45	111%	2,000.00	133.83	7%
E	01 222 292 000 366 109	Cross Country Travel	250.00	44.57	18%	66.00	66.42	101%	100.00	0.00	0%
E	01 222 292 000 401 000	General Supplies	0.00	1,508.97	0%	0.00	287.70	0%	1,157.00	1,157.47	100%
E	01 222 292 000 401 105	General Supplies- Track	0.00	0.00	0%	0.00	526.43	0%	542.00	0.00	0%
E	01 222 292 000 430 000	Athletic Director Supplies	4,050.00	1,597.42	39%	1,000.00	2,242.52	224%	0.00	0.00	0%
E	01 222 292 000 430 105	Track supplies	1,500.00	840.80	56%	1,500.00	3,471.75	231%	5,100.00	6,913.61	136%
E	01 222 292 000 430 109	Cross Country Supplies	450.00	586.12	130%	450.00	845.98	188%	723.00	574.25	79%
E	01 222 292 000 530 000	Capital Equipment Athletics	0.00	0.00	0%	0.00	994.20	0%	0.00	0.00	0%
E	01 222 292 000 530 105	Uniforms-Track	0.00	0.00	0%	0.00	22,413.00	0%	0.00	0.00	0%
E	01 222 292 000 530 108	Equipment - Golf Uniforms	1,200.00	0.00	0%	1,200.00	614.50	51%	0.00	0.00	0%
E	01 222 292 000 530 109	Equipment - XCC Uniforms	1,200.00	0.00	0%	1,200.00	8,138.79	678%	0.00	0.00	0%

Lake of the Woods Public Schools #390
Multi Year Guideline

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

L	Fd	Org	Pro	Fin	O/S	Crs	Description	202213 Budget B22	202213 Year to Date	202213 %	202313 Budget B23	202313 Year to Date	202313 %	202412 Budget B24-2	202412 Year to Date	202412 %
01. General Fund																
E	01	222	292	000	820	000	Dues & Member.	500.00	4,447.60	890%	500.00	4,214.75	843%	2,465.00	2,465.00	100%
E	01	222	292	000	820	105	Track Dues & Fees	600.00	1,000.00	167%	600.00	1,625.00	271%	1,000.00	2,245.00	225%
E	01	222	292	000	820	109	Cross Country dues & entry fees	1,000.00	955.00	96%	575.00	625.00	109%	1,120.00	1,420.00	127%
E	01	222	292	161	185	012	ESSER Coach/Athletic Stipends After Sc	0.00	0.00	0%	0.00	38,462.95	0%	0.00	2,122.62	0%
E	01	222	292	161	210	012	FICA	0.00	0.00	0%	0.00	2,535.76	0%	0.00	162.38	0%
E	01	222	292	161	214	012	PERA	0.00	0.00	0%	0.00	916.77	0%	0.00	159.20	0%
E	01	222	292	161	218	012	TRA	0.00	0.00	0%	0.00	1,099.36	0%	0.00	0.00	0%
E	01	222	292	161	401	012	Esser 161 Summer Activities Supply/Fee	0.00	0.00	0%	0.00	8,733.36	0%	0.00	0.00	0%
E	01	222	292	302	530	000	Capital Equipment Extracurricular/Athleti	0.00	0.00	0%	0.00	10,545.00	0%	45,089.00	45,088.88	100%
E	01	222	292	733	365	105	Track Chargebacks	0.00	4,606.60	0%	0.00	0.00	0%	0.00	0.00	0%
E	01	222	292	733	365	109	Cross Country Chargebacks	0.00	4,812.95	0%	0.00	0.00	0%	0.00	0.00	0%
E	01	222	294	000	185	100	Football Salaries	16,178.00	18,886.00	117%	19,734.00	19,734.00	100%	13,720.00	13,720.19	100%
E	01	222	294	000	185	101	Hockey Salaries	8,598.00	9,748.81	113%	9,929.00	9,929.00	100%	12,587.00	12,586.80	100%
E	01	222	294	000	185	104	BBB Salaries	11,904.00	15,195.58	128%	14,500.00	14,304.00	99%	18,945.00	18,594.60	98%
E	01	222	294	000	185	106	Baseball Salaries	9,158.00	8,139.00	89%	9,158.00	0.00	0%	10,854.00	8,764.86	81%
E	01	222	294	000	185	108	Golf Salaries	7,494.00	2,007.00	27%	7,494.00	0.00	0%	8,285.00	8,284.86	100%
E	01	222	294	000	186	100	Oth Sal Pay-Football	305.00	780.00	256%	305.00	0.00	0%	0.00	0.00	0%
E	01	222	294	000	186	101	Non Lic Wages-Boys Hockey	1,350.00	0.00	0%	0.00	0.00	0%	0.00	0.00	0%

Lake of the Woods Public Schools #390
Multi Year Guideline

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

L	Fd Org Pro Fin O/S Crs	Description	202213 Budget B22	202213 Year to Date	202213 %	202313 Budget B23	202313 Year to Date	202313 %	202412 Budget B24-2	202412 Year to Date	202412 %
01	General Fund										
E	01 222 294 000 186 104	Non Lic Wages-BBB	2,325.00	0.00	0%	0.00	0.00	0%	0.00	0.00	0%
E	01 222 294 000 210 100	Football FICA	1,263.00	1,490.98	118%	1,460.00	1,460.32	100%	992.00	992.40	100%
E	01 222 294 000 210 101	HOCKEY FICA	871.00	706.10	81%	871.00	752.04	86%	962.00	962.91	100%
E	01 222 294 000 210 104	BBB FICA	1,071.00	1,156.29	108%	1,100.00	1,077.52	98%	1,358.00	1,358.64	100%
E	01 222 294 000 210 106	Baseball FICA	744.00	598.14	80%	744.00	0.00	0%	815.00	637.65	78%
E	01 222 294 000 210 108	Golf FICA	314.00	146.41	47%	314.00	0.00	0%	0.00	619.30	0%
E	01 222 294 000 214 100	Football PERA	49.00	0.00	0%	233.00	233.40	100%	482.00	482.56	100%
E	01 222 294 000 214 101	HOCKEY PERA	0.00	0.00	0%	112.00	112.50	100%	0.00	0.00	0%
E	01 222 294 000 214 106	Baseball PERA	0.00	112.50	0%	0.00	0.00	0%	0.00	0.00	0%
E	01 222 294 000 214 108	Golf PERA	30.00	150.50	502%	30.00	0.00	0%	362.00	238.16	66%
E	01 222 294 000 218 100	Football TRA	425.00	711.51	167%	668.00	668.52	100%	728.00	61.25	8%
E	01 222 294 000 218 101	Hockey TRA	0.00	520.74	0%	0.00	0.00	0%	0.00	0.00	0%
E	01 222 294 000 218 104	BBB TRA	582.00	405.48	70%	500.00	422.65	85%	685.00	685.74	100%
E	01 222 294 000 218 106	Baseball TRA	0.00	236.76	0%	0.00	0.00	0%	600.00	520.00	87%
E	01 222 294 000 218 108	Golf TRA	273.00	0.00	0%	0.00	0.00	0%	200.00	162.16	81%
E	01 222 294 000 220 101	Group Hospitilizat.	32.00	0.00	0%	0.00	0.00	0%	0.00	0.00	0%
E	01 222 294 000 220 104	Group Hospitilizat.	22.00	0.00	0%	0.00	0.00	0%	0.00	0.00	0%
E	01 222 294 000 305 100	Football-Ref	0.00	2,533.00	0%	4,103.00	4,513.02	110%	1,600.00	1,600.00	100%

Lake of the Woods Public Schools #390
Multi Year Guideline

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

L	Fd	Org	Pro	Fin	O/S	Crs	Description	202213 Budget B22	202213 Year to Date	%	202313 Budget B23	202313 Year to Date	%	202412 Budget B24-2	202412 Year to Date	%
01	General Fund															
E	01	222	294	000	305	101	Referee-Hockey	0.00	1,948.40	0%	2,750.00	2,813.71	102%	1,740.00	1,740.00	100%
E	01	222	294	000	305	104	BBB - Consulting Fees	0.00	2,968.80	0%	2,000.00	1,740.00	87%	1,740.00	1,740.00	100%
E	01	222	294	000	305	106	Consulting Fees-Baseball	0.00	0.00	0%	2,500.00	1,300.00	52%	0.00	0.00	0%
E	01	222	294	000	350	100	Repairs & Maint. Ser - Football	0.00	1,300.00	0%	0.00	0.00	0%	0.00	0.00	0%
E	01	222	294	000	350	101	Repairs & Maint. Ser-Hockey	1,080.00	0.00	0%	0.00	0.00	0%	0.00	0.00	0%
E	01	222	294	000	366	100	Football Travel	0.00	29.66	0%	0.00	0.00	0%	0.00	0.00	0%
E	01	222	294	000	366	101	Hockey Travel	750.00	56.20	7%	750.00	980.00	131%	1,644.00	1,643.73	100%
E	01	222	294	000	366	104	BBB TRAVEL	500.00	0.00	0%	500.00	595.71	119%	500.00	0.00	0%
E	01	222	294	000	366	106	Travel, Conv, Conf-Baseball	500.00	0.00	0%	500.00	12.54	3%	100.00	40.29	40%
E	01	222	294	000	366	108	Golf Travel	1,000.00	0.00	0%	2,795.00	2,794.94	100%	4,000.00	3,835.01	96%
E	01	222	294	000	401	101	Hockey Supplies	0.00	2,487.57	0%	0.00	0.00	0%	0.00	(29.27)	0%
E	01	222	294	000	401	102	Volleyball Supplies	0.00	0.00	0%	1,500.00	1,744.04	116%	0.00	0.00	0%
E	01	222	294	000	430	100	Football supplies	1,500.00	1,499.99	100%	1,500.00	1,639.80	109%	5,186.00	5,186.08	100%
E	01	222	294	000	430	101	Hockey Supplies	2,225.00	1,723.25	77%	2,225.00	2,603.65	117%	1,000.00	947.85	95%
E	01	222	294	000	430	104	BBB Supplies	1,800.00	12.34	1%	1,000.00	0.00	0%	1,000.00	1,000.00	100%
E	01	222	294	000	430	106	Baseball Supplies	2,250.00	5,411.51	241%	2,250.00	2,005.28	89%	4,860.00	9,414.06	194%
E	01	222	294	000	430	108	Golf supplies	360.00	649.47	180%	360.00	0.00	0%	0.00	329.67	0%
E	01	222	294	000	530	100	Equipment - Football	5,000.00	5,008.03	100%	5,432.00	5,431.98	100%	1,692.00	1,692.94	100%

Lake of the Woods Public Schools #390
Multi Year Guideline

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

L	Fd	Org	Pro	Fin	O/S	Crs	Description	202213 Budget B22	202213 Year to Date	202213 %	202313 Budget B23	202313 Year to Date	202313 %	202412 Budget B24-2	202412 Year to Date	202412 %
01	General Fund															
E	01	222	294	000	530	101	Hockey Uniform - Equipment	10,871.00	10,580.49	97%	965.00	964.89	100%	5,000.00	4,834.00	97%
E	01	222	294	000	530	104	Equipment - BBB Uniforms	0.00	0.00	0%	0.00	553.00	0%	3,500.00	3,472.00	99%
E	01	222	294	000	530	106	Equipment-Baseball	0.00	0.00	0%	1,289.00	1,612.90	125%	0.00	0.00	0%
E	01	222	294	000	820	100	Football Dues & Fees	355.00	485.00	137%	355.00	164.00	46%	0.00	0.00	0%
E	01	222	294	000	820	101	Hockey dues	355.00	588.16	166%	355.00	225.00	63%	2,527.00	2,527.00	100%
E	01	222	294	000	820	104	BBB Entry Fees & Dues	600.00	520.00	87%	580.00	755.00	130%	500.00	0.00	0%
E	01	222	294	000	820	106	Baseball Entry Fees & Dues	250.00	85.00	34%	250.00	285.00	114%	150.00	288.00	192%
E	01	222	294	000	820	108	Golf Dues	500.00	420.00	84%	500.00	0.00	0%	0.00	395.00	0%
E	01	222	294	733	365	100	Football Chargebacks	0.00	6,046.71	0%	0.00	0.00	0%	0.00	0.00	0%
E	01	222	294	733	365	101	Hockey Chargebacks	0.00	5,350.00	0%	0.00	0.00	0%	0.00	0.00	0%
E	01	222	294	733	365	104	Boys Basketball Chargebacks	0.00	4,492.42	0%	0.00	0.00	0%	0.00	0.00	0%
E	01	222	294	733	365	106	Baseball Chargebacks	0.00	4,291.51	0%	0.00	0.00	0%	0.00	0.00	0%
E	01	222	294	733	365	108	Golf Chargebacks	0.00	3,681.63	0%	0.00	0.00	0%	0.00	0.00	0%
E	01	222	296	000	180	102	Volleyball Bus Drivers	2,200.00	1,799.83	82%	0.00	0.00	0%	0.00	0.00	0%
E	01	222	296	000	180	103	GBB Bus Drivers	1,930.00	0.00	0%	0.00	0.00	0%	0.00	0.00	0%
E	01	222	296	000	180	107	Softball Bus Drivers	600.00	0.00	0%	0.00	0.00	0%	0.00	0.00	0%
E	01	222	296	000	180	108	Sal-Bus Driver	400.00	0.00	0%	0.00	0.00	0%	0.00	0.00	0%
E	01	222	296	000	185	102	Volleyball Salaries	13,668.00	14,414.00	105%	14,219.00	14,219.00	100%	14,791.00	14,791.02	100%

Lake of the Woods Public Schools #390
Multi Year Guideline

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

L	Fd	Org	Pro	Fin	O/S	Crs	Description	202213 Budget B22	202213 Year to Date	202213 %	202313 Budget B23	202313 Year to Date	202313 %	202412 Budget B24-2	202412 Year to Date	202412 %
01 General Fund																
E	01	222	296	000	185	103	GBB Salaries	11,971.00	14,088.35	118%	12,000.00	8,429.00	70%	14,623.00	10,633.50	73%
E	01	222	296	000	185	107	Softball Salaries	8,930.00	5,990.00	67%	8,930.00	0.00	0%	10,962.00	5,981.40	55%
E	01	222	296	000	185	108	Other Support Salary	2,738.00	0.00	0%	2,738.00	0.00	0%	0.00	0.00	0%
E	01	222	296	000	186	102	-Non Lic/Cert.-Volleyball	2,500.00	1,205.00	48%	0.00	0.00	0%	0.00	0.00	0%
E	01	222	296	000	186	103	Non Lic Wages-GBB	1,700.00	0.00	0%	0.00	0.00	0%	0.00	0.00	0%
E	01	222	296	000	210	102	Volleyball FICA	1,555.00	1,323.94	85%	1,101.00	1,100.75	100%	1,134.00	1,131.48	100%
E	01	222	296	000	210	103	GBB FICA	1,028.00	1,071.89	104%	1,028.00	632.65	62%	1,097.00	813.45	74%
E	01	222	296	000	210	107	Softball FICA	715.00	427.84	60%	715.00	0.00	0%	838.00	437.38	52%
E	01	222	296	000	210	108	FICA	232.00	0.00	0%	232.00	0.00	0%	0.00	0.00	0%
E	01	222	296	000	214	102	Volleyball PERA	768.00	139.50	18%	348.00	347.92	100%	348.00	354.90	102%
E	01	222	296	000	214	103	GBB PERA	145.00	0.00	0%	145.00	0.00	0%	0.00	0.00	0%
E	01	222	296	000	218	102	Volleyball TRA	343.00	276.89	81%	471.00	471.10	100%	471.00	481.80	102%
E	01	222	296	000	218	103	GBB TRA	0.00	270.78	0%	350.00	309.25	88%	0.00	0.00	0%
E	01	222	296	000	218	107	Softball TRA	300.00	499.55	167%	300.00	0.00	0%	289.00	289.09	100%
E	01	222	296	000	305	102	Volleyball-Referee	5,200.00	2,925.00	56%	4,416.00	4,876.21	110%	2,055.00	2,055.00	100%
E	01	222	296	000	305	103	Consulting Fees-GBB	0.00	2,696.40	0%	0.00	1,740.00	0%	1,740.00	1,740.00	100%
E	01	222	296	000	305	107	Consulting Fees-Softball	0.00	0.00	0%	0.00	0.00	0%	200.00	200.00	100%
E	01	222	296	000	366	102	Volleyball Travel	750.00	50.79	7%	2,705.00	2,705.07	100%	2,000.00	1,941.22	97%

Lake of the Woods Public Schools #390
Multi Year Guideline

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

L	Fd	Org	Pro	Fin	O/S	Crs	Description	202213 Budget B22	202213 Year to Date	202213 %	202313 Budget B23	202313 Year to Date	202313 %	202412 Budget B24-2	202412 Year to Date	202412 %
01 General Fund																
E	01	222	296	000	366	103	GBB TRAVEL	850.00	0.00	0%	850.00	0.00	0%	1,387.00	1,387.04	100%
E	01	222	296	000	366	107	Softball Travel	500.00	0.00	0%	500.00	0.00	0%	500.00	0.00	0%
E	01	222	296	000	366	108	Travel, Conv, Conf	1,000.00	0.00	0%	0.00	0.00	0%	0.00	0.00	0%
E	01	222	296	000	401	108	General Supplies	450.00	0.00	0%	0.00	0.00	0%	0.00	0.00	0%
E	01	222	296	000	401	122	General Supplies - GBB	60.00	0.00	0%	0.00	0.00	0%	0.00	0.00	0%
E	01	222	296	000	430	000	Softball Supplies	0.00	0.00	0%	0.00	1,333.44	0%	0.00	0.00	0%
E	01	222	296	000	430	102	Volleyball Supplies	1,800.00	1,298.71	72%	1,800.00	0.00	0%	2,090.00	2,089.87	100%
E	01	222	296	000	430	103	GBB- supplies	1,800.00	48.59	3%	1,800.00	0.00	0%	1,030.00	1,027.82	100%
E	01	222	296	000	430	107	Softball supplies	2,250.00	2,918.78	130%	2,250.00	634.76	28%	500.00	144.81	29%
E	01	222	296	000	530	102	VB Equipment-Uniforms	1,800.00	1,721.86	96%	0.00	0.00	0%	0.00	0.00	0%
E	01	222	296	000	530	103	Equipment - GBB Uniforms	3,800.00	0.00	0%	3,800.00	0.00	0%	5,660.00	5,660.00	100%
E	01	222	296	000	820	102	Volleyball Dues & Fees	500.00	2,670.62	534%	500.00	4,691.00	938%	2,654.00	2,654.00	100%
E	01	222	296	000	820	103	GBB Entry Fees & Dues	700.00	240.00	34%	700.00	1,815.00	259%	0.00	0.00	0%
E	01	222	296	000	820	107	Softball Dues	0.00	300.00	0%	0.00	300.00	0%	300.00	525.00	175%
E	01	222	296	000	820	108	Dues & Member.	400.00	0.00	0%	400.00	153.03	38%	150.00	0.00	0%
E	01	222	296	733	365	102	Volleyball Chargebacks	0.00	8,175.00	0%	0.00	0.00	0%	0.00	0.00	0%
E	01	222	296	733	365	103	Girls Basketball Chargebacks	0.00	6,597.45	0%	0.00	0.00	0%	0.00	0.00	0%
E	01	222	296	733	365	107	Softball Chargebacks	0.00	2,758.44	0%	0.00	0.00	0%	0.00	0.00	0%

Lake of the Woods Public Schools #390
Multi Year Guideline

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

L	Fd	Org	Pro	Fin	O/S	Crs	Description	202213 Budget B22	202213 Year to Date	202213 %	202313 Budget B23	202313 Year to Date	202313 %	202412 Budget B24-2	202412 Year to Date	202412 %
01 General Fund																
E	01	222	298	000	180	000	Sal-Bus Driver	0.00	80.00	0%	0.00	100.00	0%	500.00	1,000.00	200%
E	01	222	298	000	180	113	Sal-Bus Driver	200.00	0.00	0%	0.00	0.00	0%	0.00	0.00	0%
E	01	222	298	000	180	116	Sal-Bus Driver-Band	2,000.00	0.00	0%	0.00	0.00	0%	0.00	0.00	0%
E	01	222	298	000	180	117	Sal-Bus Driver	261.00	0.00	0%	0.00	0.00	0%	0.00	0.00	0%
E	01	222	298	000	185	000	Advisor Salaries	3,131.00	4,265.00	136%	3,131.00	8,302.00	265%	11,035.00	9,095.00	82%
E	01	222	298	000	185	113	Vocal Music Salary	1,047.00	1,124.00	107%	1,047.00	1,146.00	109%	1,600.00	1,180.00	74%
E	01	222	298	000	185	115	Drama Salaries	1,286.00	0.00	0%	2,598.00	2,598.00	100%	2,175.00	2,175.00	100%
E	01	222	298	000	185	116	Instrumental Music Salaries	1,957.00	1,996.00	102%	1,957.00	2,036.00	104%	2,097.00	2,747.00	131%
E	01	222	298	000	185	117	Knowledge Bowl Salaries	1,832.00	1,772.00	97%	1,832.00	1,399.00	76%	1,441.00	1,232.00	85%
E	01	222	298	000	185	120	National Honor Society Salary	928.00	947.00	102%	928.00	0.00	0%	995.00	995.00	100%
E	01	222	298	000	185	124	Other Support Salary-Yearbook	745.00	745.00	100%	745.00	0.00	0%	0.00	0.00	0%
E	01	222	298	000	185	125	Salaries-Robotics	716.00	0.00	0%	716.00	0.00	0%	0.00	0.00	0%
E	01	222	298	000	210	000	FICA	185.00	317.68	172%	185.00	587.73	318%	1,178.00	729.54	62%
E	01	222	298	000	210	113	Vocal Music FICA	70.00	76.76	110%	70.00	76.82	110%	120.00	80.69	67%
E	01	222	298	000	210	115	Drama FICA	212.00	0.00	0%	212.00	198.75	94%	205.00	166.39	81%
E	01	222	298	000	210	116	Instrumental Music FICA	144.00	146.42	102%	144.00	144.72	101%	157.00	196.11	125%
E	01	222	298	000	210	117	Knowledge Bowl FICA	148.00	124.23	84%	148.00	92.42	62%	95.00	92.38	97%
E	01	222	298	000	210	120	National Honor Society FICA	70.00	0.00	0%	70.00	0.00	0%	75.00	71.28	95%

Lake of the Woods Public Schools #390
Multi Year Guideline

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

L	Fd Org Pro Fin O/S Crs	Description	202213 Budget B22	202213 Year to Date	202213 %	202313 Budget B23	202313 Year to Date	202313 %	202412 Budget B24-2	202412 Year to Date	202412 %
01	General Fund										
E	01 222 298 000 210 124	FICA-YB	0.00	53.56	0%	0.00	0.00	0%	0.00	0.00	0%
E	01 222 298 000 210 125	FICA-Robotics	41.00	0.00	0%	41.00	0.00	0%	0.00	0.00	0%
E	01 222 298 000 214 000	PERA	0.00	6.00	0%	0.00	7.50	0%	0.00	0.00	0%
E	01 222 298 000 214 117	PERA	20.00	0.00	0%	20.00	0.00	0%	0.00	0.00	0%
E	01 222 298 000 218 000	TRA	40.00	355.70	889%	40.00	709.83	1775%	1,374.00	883.31	64%
E	01 222 298 000 218 113	Vocal Music TRA	54.00	93.74	174%	54.00	97.98	181%	140.00	103.25	74%
E	01 222 298 000 218 116	Instrumental Music TRA	142.00	166.47	117%	142.00	174.08	123%	183.00	240.36	131%
E	01 222 298 000 218 117	Knowledge Bowl TRA	150.00	147.78	99%	150.00	119.64	80%	123.00	107.80	88%
E	01 222 298 000 218 120	National Honor Society TRA	67.00	0.00	0%	67.00	0.00	0%	81.00	87.06	107%
E	01 222 298 000 218 124	TRA-YB	0.00	62.13	0%	0.00	0.00	0%	0.00	0.00	0%
E	01 222 298 000 218 125	TRA	140.00	0.00	0%	140.00	0.00	0%	0.00	0.00	0%
E	01 222 298 000 305 113	Consulting Fees-Choir	1,000.00	735.00	74%	1,000.00	1,365.00	137%	1,000.00	795.00	80%
E	01 222 298 000 305 116	Consulting Fees	0.00	250.00	0%	0.00	0.00	0%	0.00	86.00	0%
E	01 222 298 000 366 113	Travel, Conv, Conf-Vocal	100.00	0.00	0%	100.00	0.00	0%	150.00	150.00	100%
E	01 222 298 000 366 116	Travel, Conv, Conf-Instrumental	800.00	0.00	0%	800.00	0.00	0%	150.00	(91.77)	(61%)
E	01 222 298 000 401 117	General Supplies	225.00	0.00	0%	225.00	27.97	12%	29.00	58.96	203%
E	01 222 298 000 430 000	Instruct Supplies	0.00	487.11	0%	0.00	204.35	0%	0.00	0.00	0%
E	01 222 298 000 430 113	Vocal Music Supplies	90.00	299.48	333%	90.00	42.00	47%	50.00	140.05	280%

Lake of the Woods Public Schools #390
Multi Year Guideline

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

L	Fd	Org	Pro	Fin	O/S	Crs	Description	202213 Budget B22	202213 Year to Date	202213 %	202313 Budget B23	202313 Year to Date	202313 %	202412 Budget B24-2	202412 Year to Date	202412 %
01	General Fund															
E	01	222	298	000	430	115	Drama Supplies	400.00	1,029.12	257%	400.00	405.49	101%	664.00	664.00	100%
E	01	222	298	000	430	116	Instrumental Music Supplies	400.00	188.96	47%	400.00	407.04	102%	100.00	272.10	272%
E	01	222	298	000	430	117	Knowledge Bowl Supplies	0.00	0.00	0%	0.00	486.19	0%	100.00	746.23	746%
E	01	222	298	000	430	120	National Honor Society Supplies	250.00	282.94	113%	250.00	220.00	88%	100.00	60.00	60%
E	01	222	298	000	430	121	Graduation Supplies	500.00	1,544.15	309%	500.00	668.63	134%	250.00	1,360.69	544%
E	01	222	298	000	430	125	Instruct Supplies-Robotics	750.00	0.00	0%	750.00	0.00	0%	0.00	0.00	0%
E	01	222	298	000	820	113	Dues & Member.-Vocal	480.00	195.00	41%	480.00	0.00	0%	180.00	450.00	250%
E	01	222	298	000	820	115	Dues & Member.-Drama	0.00	200.00	0%	0.00	360.00	0%	300.00	200.00	67%
E	01	222	298	000	820	116	Dues & Member.-Band	390.00	255.00	65%	390.00	891.44	229%	300.00	255.00	85%
E	01	222	298	000	820	117	Dues & Member.-Knowledge Bowl	450.00	60.00	13%	450.00	550.00	122%	200.00	550.00	275%
E	01	222	298	000	820	120	Dues & Member-NHS	385.00	100.00	26%	385.00	0.00	0%	0.00	0.00	0%
E	01	222	298	000	820	125	Robotics Dues & Membership	250.00	0.00	0%	250.00	0.00	0%	0.00	0.00	0%
E	01	300	050	000	110	000	Exec. Salaries-HS Principal	94,000.00	93,644.19	100%	95,000.00	95,085.85	100%	97,705.00	97,531.50	100%
E	01	300	050	000	210	000	FICA	6,816.00	6,861.61	101%	7,267.00	6,820.06	94%	7,474.00	6,935.98	93%
E	01	300	050	000	218	000	TRA	7,244.00	7,756.30	107%	8,075.00	8,110.50	100%	8,549.00	8,533.92	100%
E	01	300	050	000	220	000	Group Hospitilizat.	7,093.00	7,092.96	100%	7,448.00	36,222.69	486%	7,802.00	7,210.54	92%
E	01	300	050	000	230	000	Life Insurance	214.00	106.80	50%	214.00	104.91	49%	108.00	97.28	90%
E	01	300	050	000	240	000	Long Term Disability	349.00	324.20	93%	349.00	317.27	91%	327.00	293.35	90%

Lake of the Woods Public Schools #390
Multi Year Guideline

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

L	Fd Org Pro Fin O/S Crs	Description	202213 Budget B22	202213 Year to Date	202213 %	202313 Budget B23	202313 Year to Date	202313 %	202412 Budget B24-2	202412 Year to Date	202412 %
01	General Fund										
E	01 300 050 000 250 000	Board share TSA	3,000.00	3,272.64	109%	3,000.00	3,313.51	110%	3,413.00	3,186.52	93%
E	01 300 050 000 305 000	Consulting Fees-H.S.	500.00	0.00	0%	0.00	0.00	0%	0.00	0.00	0%
E	01 300 050 000 366 000	Travel, Conv, Conf- HS Principal	500.00	224.90	45%	500.00	0.00	0%	0.00	2,191.80	0%
E	01 300 050 000 370 000	H.S. Copier Lease	0.00	2,738.95	0%	0.00	0.00	0%	0.00	0.00	0%
E	01 300 050 000 401 000	General Supplies - HS Principal	500.00	2,011.65	402%	500.00	0.00	0%	0.00	0.00	0%
E	01 300 050 000 430 000	Instruct Supplies-HS Principal	0.00	1,329.75	0%	0.00	653.85	0%	673.00	672.78	100%
E	01 300 050 000 820 000	Dues & Member.-High School	1,000.00	1,140.00	114%	1,000.00	0.00	0%	200.00	202.15	101%
E	01 300 105 161 401 012	ESSER III Supplies HS	0.00	0.00	0%	0.00	348.77	0%	0.00	0.00	0%
E	01 300 211 000 140 912	NW MN Found Grant Salaries	0.00	0.00	0%	0.00	1,000.00	0%	0.00	1,500.00	0%
E	01 300 211 000 141 000	Regular Education Para	110,305.00	0.00	0%	0.00	0.00	0%	0.00	121.80	0%
E	01 300 211 000 145 000	Substitute Teacher	40,000.00	31,003.50	78%	30,000.00	24,272.91	81%	25,000.00	21,747.50	87%
E	01 300 211 000 146 000	Substitute Non Certified - HS	10,000.00	0.00	0%	5,000.00	0.00	0%	0.00	0.00	0%
E	01 300 211 000 170 000	HS Office Secretary	0.00	3,189.20	0%	0.00	318.63	0%	0.00	0.00	0%
E	01 300 211 000 171 000	MARSS/DAC Coordinator	46,655.00	48,838.69	105%	50,998.00	51,414.00	101%	52,956.00	52,177.40	99%
E	01 300 211 000 180 000	HS Teacher Stipends	800.00	0.00	0%	800.00	0.00	0%	12,000.00	10,500.00	88%
E	01 300 211 000 210 000	FICA	6,091.00	6,091.41	100%	7,803.00	5,630.95	72%	3,971.00	6,108.71	154%
E	01 300 211 000 210 912	FICA	0.00	0.00	0%	0.00	75.18	0%	0.00	111.42	0%
E	01 300 211 000 214 000	PERA	5,619.00	4,101.72	73%	4,575.00	4,170.94	91%	3,971.00	3,947.20	99%

Lake of the Woods Public Schools #390
Multi Year Guideline

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

L	Fd Org Pro Fin O/S Crs	Description	202213 Budget B22	202213 Year to Date	202213 %	202313 Budget B23	202313 Year to Date	202313 %	202412 Budget B24-2	202412 Year to Date	202412 %
01	General Fund										
E	01 300 211 000 218 000	TRA	0.00	1,394.19	0%	7,650.00	1,182.50	15%	0.00	1,644.88	0%
E	01 300 211 000 218 912	TRA	0.00	0.00	0%	0.00	85.48	0%	0.00	131.27	0%
E	01 300 211 000 220 000	Group Hospitilizat.	7,093.00	8,540.17	120%	7,448.00	8,765.45	118%	8,622.00	9,227.96	107%
E	01 300 211 000 220 912	Health Ins.	0.00	0.00	0%	0.00	21.50	0%	0.00	134.51	0%
E	01 300 211 000 230 000	Life Insurance	107.00	121.74	114%	107.00	116.75	109%	120.00	110.20	92%
E	01 300 211 000 230 912	Life Insurance	0.00	0.00	0%	0.00	0.28	0%	0.00	(0.02)	0%
E	01 300 211 000 240 000	Long Term Disability	103.00	188.37	183%	103.00	176.86	172%	182.00	168.87	93%
E	01 300 211 000 240 912	Long Term Disability	0.00	0.00	0%	0.00	1.12	0%	0.00	(0.68)	0%
E	01 300 211 000 250 000	Board share TSA	1,080.00	1,780.18	165%	1,664.00	1,696.95	102%	1,748.00	1,672.49	96%
E	01 300 211 000 250 912	Board share TSA	0.00	0.00	0%	0.00	30.05	0%	0.00	16.27	0%
E	01 300 211 000 305 000	Consulting Fees	1,500.00	4,131.75	275%	4,000.00	3,784.50	95%	3,898.00	6,261.12	161%
E	01 300 211 000 320 000	Communication Services HS	0.00	709.62	0%	330.00	603.51	183%	622.00	451.41	73%
E	01 300 211 000 366 000	Travel, Conv, Conf-HS	300.00	0.00	0%	300.00	42.63	14%	50.00	38.20	76%
E	01 300 211 000 370 000	Copier Lease	8,319.00	12,079.65	145%	8,319.00	14,797.98	178%	0.00	3,184.34	0%
E	01 300 211 000 392 000	Pymts To Other Districts - Tuition	3,000.00	0.00	0%	3,000.00	7,378.76	246%	0.00	0.00	0%
E	01 300 211 000 394 000	OCHS/CIHS	55,000.00	33,062.49	60%	40,000.00	17,513.35	44%	40,000.00	66,535.88	166%
E	01 300 211 000 401 000	General Supplies - HS Office	3,000.00	15,258.94	509%	3,000.00	1,891.63	63%	2,500.00	2,343.09	94%
E	01 300 211 000 430 000	Instruct Supplies - HS Office	0.00	173.61	0%	0.00	0.00	0%	5,100.00	5,048.77	99%

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Multi Year Guideline

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

L	Fd Org Pro Fin O/S Crs	Description	202213 Budget B22	202213 Year to Date	202213 %	202313 Budget B23	202313 Year to Date	202313 %	202412 Budget B24-2	202412 Year to Date	202412 %
01	General Fund										
E	01 300 211 000 433 912		0.00	0.00	0%	0.00	8,833.62	0%	0.00	0.00	0%
		NW MN Foundation Grant									
E	01 300 211 000 460 000		15,000.00	1,200.00	8%	36,708.00	38,310.56	104%	1,597.00	1,596.50	100%
		High School Textbooks									
E	01 300 211 000 461 000		4,597.00	1,364.00	30%	4,597.00	346.00	8%	250.00	240.00	96%
		Tests									
E	01 300 211 000 820 000		1,300.00	600.00	46%	1,300.00	0.00	0%	2,364.00	2,363.80	100%
		NWSC Dues & Membership									
E	01 300 211 000 891 000		0.00	93.00	0%	0.00	9,894.50	0%	0.00	0.00	0%
		HS TRA/PERA Spec Funding									
E	01 300 211 000 899 000		2,000.00	3,455.55	173%	2,000.00	0.00	0%	0.00	0.00	0%
		Welding - Misc HS									
E	01 300 211 000 899 912		0.00	0.00	0%	0.00	0.00	0%	0.00	(2,783.77)	0%
		NW MN Foundation Grant									
E	01 300 211 150 185 011		0.00	2,451.86	0%	0.00	0.00	0%	0.00	0.00	0%
		Other Support Salary									
E	01 300 211 150 186 011		0.00	1,952.00	0%	0.00	0.00	0%	0.00	0.00	0%
		Oth Sal Pay-Non Lic/Cert.									
E	01 300 211 155 460 011		4,519.00	4,518.79	100%	0.00	0.00	0%	0.00	0.00	0%
		Textbooks									
E	01 300 211 160 140 011		0.00	114,340.57	0%	0.00	0.00	0%	0.00	0.00	0%
		Salaries - ESSER III									
E	01 300 211 160 185 011		0.00	2,451.86	0%	0.00	0.00	0%	0.00	0.00	0%
		After School Tutor Support Salary									
E	01 300 211 160 185 012		0.00	0.00	0%	5,000.00	0.00	0%	0.00	0.00	0%
		xfer E-01-300-211-160-185-013 Other Su									
E	01 300 211 160 210 011		0.00	344.25	0%	0.00	0.00	0%	0.00	0.00	0%
		FICA									
E	01 300 211 160 218 011		0.00	375.30	0%	0.00	0.00	0%	0.00	0.00	0%
		TRA									
E	01 300 211 161 185 012		0.00	0.00	0%	5,000.00	4,192.00	84%	0.00	0.00	0%
		Salary ESSERIII Tutoring									
E	01 300 211 161 210 012		0.00	0.00	0%	383.00	318.87	83%	0.00	0.00	0%
		FICA ESSER III Tutoring									
E	01 300 211 161 218 012		0.00	0.00	0%	437.00	358.42	82%	0.00	0.00	0%
		TRA									

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

L	Fd Org Pro Fin O/S Crs	Description	202213 Budget B22	202213 Year to Date	202213 %	202313 Budget B23	202313 Year to Date	202313 %	202412 Budget B24-2	202412 Year to Date	202412 %
01	General Fund										
E	01 300 211 302 530 000	HS Equipment - Capital	0.00	0.00	0%	0.00	5,371.75	0%	16,580.00	16,577.00	100%
E	01 300 211 313 140 000	A & I Salaries	0.00	1,772.36	0%	0.00	2,000.00	0%	2,060.00	0.00	0%
E	01 300 211 313 195 000	A & I Salary & Wages	0.00	0.00	0%	0.00	0.00	0%	1,750.00	1,917.02	110%
E	01 300 211 313 210 000	FICA	0.00	135.59	0%	0.00	150.27	0%	155.00	135.88	88%
E	01 300 211 313 214 000	PERA	0.00	132.93	0%	0.00	0.00	0%	0.00	0.00	0%
E	01 300 211 313 218 000	TRA	0.00	0.00	0%	0.00	171.03	0%	176.00	167.72	95%
E	01 300 211 313 220 000	Health Ins.	0.00	0.00	0%	0.00	42.98	0%	44.00	145.48	331%
E	01 300 211 313 230 000	Life Insurance	0.00	0.00	0%	0.00	0.63	0%	1.00	1.98	198%
E	01 300 211 313 240 000	Long Term Disability	0.00	0.00	0%	0.00	2.24	0%	2.00	5.84	292%
E	01 300 211 313 250 000	Board share TSA	0.00	0.00	0%	0.00	60.18	0%	62.00	64.74	104%
E	01 300 211 313 366 000	Travel, Conv, Conf - A&I	1,000.00	0.00	0%	1,000.00	3,448.00	345%	1,000.00	0.00	0%
E	01 300 212 000 140 000	Salaries-Art	53,814.00	41,731.83	78%	33,183.00	26,072.27	79%	61,230.00	49,802.94	81%
E	01 300 212 000 210 000	FICA	3,889.00	3,991.87	103%	2,538.00	1,898.27	75%	4,592.00	3,535.30	77%
E	01 300 212 000 218 000	TRA	4,133.00	4,506.86	109%	2,870.00	2,248.11	78%	3,557.00	4,284.16	120%
E	01 300 212 000 220 000	Group Hospitilizat.	0.00	0.00	0%	0.00	1,303.32	0%	7,802.00	6,532.93	84%
E	01 300 212 000 230 000	Life Insurance	107.00	106.80	100%	40.00	48.95	122%	50.00	84.55	169%
E	01 300 212 000 240 000	Long Term Disability	199.00	177.13	89%	134.00	105.00	78%	108.00	177.13	164%
E	01 300 212 000 250 000	Board share TSA	0.00	960.00	0%	467.00	577.50	124%	595.00	997.50	168%

Lake of the Woods Public Schools #390
Multi Year Guideline

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

L	Fd Org Pro Fin O/S Crs	Description	202213 Budget B22	202213 Year to Date	202213 %	202313 Budget B23	202313 Year to Date	202313 %	202412 Budget B24-2	202412 Year to Date	202412 %
01	General Fund										
E	01 300 212 000 430 000	Instruct Supplies-Art	2,500.00	1,647.64	66%	3,500.00	1,931.67	55%	3,450.00	3,515.73	102%
E	01 300 212 000 820 000	Art Dues and Fees	0.00	0.00	0%	0.00	0.00	0%	0.00	255.00	0%
E	01 300 212 160 140 012	xfer E-01-300-212-160-140-013 Salaries	0.00	0.00	0%	23,702.00	30,812.73	130%	0.00	0.00	0%
E	01 300 212 160 210 012	xfer E-01-300-212-160-210-013 FICA	0.00	0.00	0%	1,813.00	2,300.55	127%	0.00	0.00	0%
E	01 300 212 160 218 012	xfer E-01-300-212-160-218-013 TRA	0.00	0.00	0%	2,050.00	2,634.45	129%	0.00	0.00	0%
E	01 300 212 160 230 012	xfer E-01-300-212-160-230-013 Life Insu	0.00	0.00	0%	45.00	57.72	128%	0.00	0.00	0%
E	01 300 212 160 230 013	Life Insurance	0.00	0.00	0%	0.00	0.00	0%	10.00	0.00	0%
E	01 300 212 160 240 012	xfer E-01-300-212-160-240-013 Long Te	0.00	0.00	0%	150.00	72.13	48%	0.00	0.00	0%
E	01 300 212 160 250 012	xfer E-01-300-212-160-250-013 Board sh	0.00	0.00	0%	525.00	680.99	130%	0.00	0.00	0%
E	01 300 215 000 140 000	Salaries-Business	32,629.00	23,675.05	73%	33,281.00	54,524.80	164%	35,309.00	30,498.47	86%
E	01 300 215 000 210 000	FICA	2,447.00	2,649.11	108%	2,546.00	2,722.17	107%	2,701.00	2,181.49	81%
E	01 300 215 000 218 000	TRA	2,601.00	3,004.86	116%	2,162.00	3,220.92	149%	3,089.00	2,668.65	86%
E	01 300 215 000 220 000	Group Hospitilizat.	3,547.00	3,528.13	99%	3,724.00	3,702.23	99%	3,910.00	3,215.40	82%
E	01 300 215 000 230 000	Life Insurance	54.00	52.71	98%	54.00	52.69	98%	54.00	41.62	77%
E	01 300 215 000 240 000	Long Term Disability	125.00	118.41	95%	125.00	118.60	95%	122.00	118.57	97%
E	01 300 215 000 250 000	Board share TSA	1,030.00	1,015.03	99%	1,030.00	1,014.00	98%	1,130.00	880.68	78%
E	01 300 215 000 430 000	Instruct Supplies-Business	450.00	0.00	0%	450.00	2,225.40	495%	1,500.00	1,492.98	100%
E	01 300 220 000 140 000	Salaries-English	132,399.00	120,194.00	91%	127,289.00	136,646.00	107%	140,000.00	113,548.35	81%

Lake of the Woods Public Schools #390
Multi Year Guideline

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

L	Fd	Org	Pro	Fin	O/S	Crs	Description	202213 Budget B22	202213 Year to Date	202213 %	202313 Budget B23	202313 Year to Date	202313 %	202412 Budget B24-2	202412 Year to Date	202412 %
01 General Fund																
E	01	300	220	000	210	000	FICA	9,789.00	9,251.31	95%	9,738.00	9,027.16	93%	10,500.00	7,446.14	71%
E	01	300	220	000	218	000	TRA	10,403.00	11,088.30	107%	10,820.00	11,728.22	108%	10,500.00	9,917.86	94%
E	01	300	220	000	220	000	Group Hospitilizat.	23,253.00	23,239.23	100%	24,416.00	24,514.15	100%	26,467.00	21,282.96	80%
E	01	300	220	000	230	000	Life Insurance	214.00	211.31	99%	214.00	212.62	99%	219.00	168.15	77%
E	01	300	220	000	240	000	Long Term Disability	502.00	699.72	139%	502.00	705.94	141%	727.00	608.09	84%
E	01	300	220	000	250	000	Board share TSA	2,060.00	2,399.49	116%	2,060.00	3,504.98	170%	3,810.00	3,011.86	79%
E	01	300	220	000	430	000	Instruct Supplies-English	950.00	790.62	83%	3,700.00	3,727.66	101%	600.00	564.74	94%
E	01	300	220	000	460	000	Textbooks-English	0.00	944.38	0%	0.00	0.00	0%	4,000.00	3,930.60	98%
E	01	300	240	000	140	000	Salaries-Health/PE	57,725.00	45,521.00	79%	58,879.00	59,679.00	101%	61,445.00	50,242.36	82%
E	01	300	240	000	210	000	FICA	4,329.00	4,284.68	99%	4,504.00	4,180.57	93%	4,608.00	3,736.16	81%
E	01	300	240	000	218	000	TRA	4,601.00	4,834.44	105%	5,005.00	5,122.23	102%	5,376.00	4,352.05	81%
E	01	300	240	000	220	000	Group Hospitilizat.	7,093.00	7,080.49	100%	7,448.00	7,362.90	99%	7,802.00	6,388.94	82%
E	01	300	240	000	230	000	Life Insurance	107.00	105.73	99%	107.00	104.70	98%	108.00	82.74	77%
E	01	300	240	000	240	000	Long Term Disability	222.00	422.16	190%	222.00	418.07	188%	431.00	330.40	77%
E	01	300	240	000	250	000	Board share TSA	0.00	0.00	0%	0.00	0.00	0%	0.00	976.18	0%
E	01	300	240	000	305	000	Consulting Fees-Health/PE	1,925.00	0.00	0%	1,925.00	0.00	0%	0.00	0.00	0%
E	01	300	240	000	366	000	Travel, Conv, Conf	375.00	0.00	0%	375.00	0.00	0%	0.00	0.00	0%
E	01	300	240	000	430	000	Instruct Supplies-PE/Health	605.00	0.00	0%	605.00	600.00	99%	200.00	0.00	0%

Lake of the Woods Public Schools #390
Multi Year Guideline

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

L	Fd Org Pro Fin O/S Crs	Description	202213 Budget B22	202213 Year to Date	202213 %	202313 Budget B23	202313 Year to Date	202313 %	202412 Budget B24-2	202412 Year to Date	202412 %
01	General Fund										
E	01 300 255 000 140 000	Salaries-Industrial Tech	57,725.00	45,521.00	79%	58,879.00	59,679.00	101%	61,469.00	47,937.76	78%
E	01 300 255 000 210 000	FICA	4,329.00	3,871.95	89%	4,504.00	3,907.97	87%	4,025.00	3,179.26	79%
E	01 300 255 000 218 000	TRA	4,601.00	4,834.50	105%	5,005.00	5,122.24	102%	5,276.00	4,194.57	80%
E	01 300 255 000 220 000	Group Hospitilizat.	7,093.00	17,161.01	242%	16,968.00	16,880.27	99%	17,387.00	14,677.64	84%
E	01 300 255 000 230 000	Life Insurance	107.00	104.69	98%	107.00	105.37	98%	109.00	83.35	76%
E	01 300 255 000 240 000	Long Term Disability	222.00	207.30	93%	222.00	208.93	94%	215.00	209.09	97%
E	01 300 255 000 250 000	Board share TSA	960.00	882.37	92%	960.00	2,172.91	226%	2,238.00	1,763.60	79%
E	01 300 255 000 430 000	Instruct Supplies-Industrial Tech	1,900.00	9,165.88	482%	1,900.00	2,303.03	121%	1,000.00	0.00	0%
E	01 300 255 000 530 000	Equipment-Industrial Education	0.00	38,547.00	0%	0.00	1,485.00	0%	0.00	0.00	0%
E	01 300 256 000 140 000	Salaries-Math	132,399.00	97,880.63	74%	123,448.00	124,248.00	101%	137,120.00	95,168.51	69%
E	01 300 256 000 210 000	FICA	9,653.00	8,258.86	86%	9,443.00	9,025.89	96%	10,489.00	6,276.00	60%
E	01 300 256 000 218 000	TRA	10,258.00	9,218.47	90%	10,493.00	10,664.30	102%	11,998.00	8,293.38	69%
E	01 300 256 000 220 000	Group Hospitilizat.	23,253.00	9,937.57	43%	16,968.00	24,386.31	144%	35,632.00	25,080.10	70%
E	01 300 256 000 230 000	Life Insurance	214.00	150.55	70%	214.00	105.73	49%	214.00	141.12	66%
E	01 300 256 000 240 000	Long Term Disability	495.00	279.00	56%	495.00	205.80	42%	495.00	279.60	56%
E	01 300 256 000 250 000	Board share TSA	960.00	1,152.66	120%	960.00	1,544.24	161%	4,120.00	2,330.75	57%
E	01 300 256 000 430 000	Instruct Supplies-Math	745.00	0.00	0%	745.00	337.78	45%	150.00	0.00	0%
E	01 300 257 000 430 600	Instruct Supplies-PLTW	0.00	0.00	0%	0.00	408.04	0%	0.00	0.00	0%

Lake of the Woods Public Schools #390
Multi Year Guideline

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

L	Fd Org Pro Fin O/S Crs	Description	202213 Budget B22	202213 Year to Date	202213 %	202313 Budget B23	202313 Year to Date	202313 %	202412 Budget B24-2	202412 Year to Date	202412 %
01	General Fund										
E	01 300 258 000 140 000	Salaries-Music	63,466.00	51,260.83	81%	66,563.00	65,534.50	98%	67,501.00	52,920.50	78%
E	01 300 258 000 210 000	FICA	4,760.00	4,282.76	90%	5,092.00	4,183.38	82%	4,309.00	3,389.72	79%
E	01 300 258 000 218 000	TRA	5,059.00	5,315.12	105%	5,657.00	5,624.85	99%	5,794.00	4,618.72	80%
E	01 300 258 000 220 000	Group Hospitilizat.	16,160.00	16,233.72	100%	16,968.00	17,100.66	101%	18,665.00	14,868.46	80%
E	01 300 258 000 230 000	Life Insurance	107.00	106.32	99%	107.00	106.98	100%	110.00	84.52	77%
E	01 300 258 000 240 000	Long Term Disability	224.00	208.43	93%	224.00	209.91	94%	216.00	209.91	97%
E	01 300 258 000 250 000	Board share TSA	1,260.00	1,244.23	99%	1,260.00	1,758.93	140%	1,812.00	1,392.43	77%
E	01 300 258 000 350 000	Repairs & Maint. Ser	875.00	1,480.00	169%	875.00	1,835.00	210%	1,000.00	1,770.00	177%
E	01 300 258 000 401 000	General Supplies	100.00	5.00	5%	100.00	0.00	0%	0.00	87.00	0%
E	01 300 258 000 430 000	Instruct Supplies-Music	3,220.00	2,921.13	91%	3,220.00	2,707.59	84%	1,200.00	1,738.36	145%
E	01 300 258 000 530 000	Music Equipment	2,000.00	0.00	0%	2,100.00	0.00	0%	0.00	0.00	0%
E	01 300 258 302 530 000	Capital Equipment Music	0.00	0.00	0%	0.00	0.00	0%	7,800.00	7,712.99	99%
E	01 300 260 000 140 000	Salaries-Science	105,382.00	146,562.00	139%	117,021.00	167,308.08	143%	122,000.00	97,411.02	80%
E	01 300 260 000 210 000	FICA	4,748.00	11,701.73	246%	8,952.00	11,824.40	132%	9,150.00	6,744.51	74%
E	01 300 260 000 218 000	TRA	5,046.00	13,460.21	267%	9,947.00	14,361.09	144%	1,075.00	8,496.01	790%
E	01 300 260 000 220 000	Group Hospitilizat.	16,160.00	22,595.33	140%	24,416.00	24,457.17	100%	26,468.00	21,327.12	81%
E	01 300 260 000 230 000	Life Insurance	107.00	316.61	296%	107.00	318.76	298%	328.00	168.58	51%
E	01 300 260 000 240 000	Long Term Disability	243.00	423.26	174%	243.00	425.40	175%	438.00	270.56	62%

Lake of the Woods Public Schools #390
Multi Year Guideline

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

L	Fd	Org	Pro	Fin	O/S	Crs	Description	202213 Budget B22	202213 Year to Date	202213 %	202313 Budget B23	202313 Year to Date	202313 %	202412 Budget B24-2	202412 Year to Date	202412 %
01	General Fund															
E	01	300	260	000	250	000	Board share TSA	1,260.00	2,401.09	191%	1,260.00	3,006.16	239%	3,096.00	1,621.42	52%
E	01	300	260	000	430	000	Instruct Supplies-Science	4,571.00	2,737.54	60%	4,571.00	2,930.28	64%	2,500.00	2,453.39	98%
E	01	300	260	000	820	000	Dues & Member.-Music	0.00	0.00	0%	0.00	0.00	0%	270.00	270.00	100%
E	01	300	270	000	140	000	Salaries-Social Studies	111,503.00	105,324.43	94%	93,868.00	89,340.55	95%	95,263.00	81,252.31	85%
E	01	300	270	000	210	000	FICA	8,182.00	8,058.96	98%	71,811.00	6,378.11	9%	7,144.00	5,749.93	80%
E	01	300	270	000	218	000	TRA	8,695.00	9,843.48	113%	9,430.00	7,672.66	81%	8,335.00	7,084.12	85%
E	01	300	270	000	220	000	Group Hospitilizat.	23,253.00	21,846.45	94%	11,792.00	4,727.64	40%	26,467.00	22,678.81	86%
E	01	300	270	000	230	000	Life Insurance	214.00	210.18	98%	28.00	13.35	48%	14.00	0.00	0%
E	01	300	270	000	240	000	Long Term Disability	427.00	393.54	92%	427.00	63.60	15%	66.00	0.00	0%
E	01	300	270	000	250	000	Board share TSA	2,260.00	2,424.52	107%	2,825.00	758.50	27%	781.00	1,457.91	187%
E	01	300	270	000	430	000	Instruct Supplies-Social Studies	950.00	658.26	69%	950.00	295.77	31%	300.00	0.00	0%
E	01	300	270	160	140	012	xfer E-01-300-270-160-140-013 Salaries	0.00	0.00	0%	17,884.00	20,797.60	116%	0.00	0.00	0%
E	01	300	270	160	210	012	xfer E-01-300-270-160-210-013 FICA	0.00	0.00	0%	1,386.00	1,737.02	125%	0.00	0.00	0%
E	01	300	270	160	218	012	xfer E-01-300-270-160-218-013 TRA	0.00	0.00	0%	1,565.00	1,987.83	127%	0.00	0.00	0%
E	01	300	270	160	220	012	xfer E-01-300-270-160-220-013 Health Ir	0.00	0.00	0%	3,102.00	3,877.25	125%	0.00	0.00	0%
E	01	300	270	160	250	012	xfer E-01-300-270-160-250-013 Board sl	0.00	0.00	0%	400.00	499.76	125%	0.00	0.00	0%
E	01	300	298	000	401	156	General Supplies-Lego Grant	250.00	0.00	0%	0.00	0.00	0%	0.00	0.00	0%
E	01	300	371	830	140	000	Salaries-Career Technical	32,629.00	35,878.95	110%	33,281.00	20,526.87	62%	35,309.00	30,792.35	87%

Lake of the Woods Public Schools #390
Multi Year Guideline

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

L	Fd Org Pro Fin O/S Crs	Description	202213 Budget B22	202213 Year to Date	202213 %	202313 Budget B23	202313 Year to Date	202313 %	202412 Budget B24-2	202412 Year to Date	202412 %
01	General Fund										
E	01 300 371 830 210 000	FICA	2,447.00	2,649.18	108%	2,496.00	2,722.09	109%	2,701.00	2,203.22	82%
E	01 300 371 830 218 000	TRA	2,601.00	3,004.79	116%	2,829.00	3,221.15	114%	3,089.00	2,668.65	86%
E	01 300 371 830 220 000	Group Hospitilizat.	3,546.00	3,528.10	99%	3,724.00	3,702.11	99%	3,910.00	3,215.41	82%
E	01 300 371 830 230 000	Life Insurance	54.00	52.63	97%	54.00	52.59	97%	54.00	41.59	77%
E	01 300 371 830 240 000	Long Term Disability	125.00	118.36	95%	125.00	118.65	95%	122.00	118.65	97%
E	01 300 371 830 250 000	Board share TSA	1,030.00	1,015.08	99%	1,030.00	1,013.94	98%	1,030.00	880.55	85%
E	01 300 371 830 430 000	Instruct Supplies	297.00	0.00	0%	297.00	0.00	0%	0.00	0.00	0%
E	01 300 371 830 433 000	CTE - Instr Supplies Business	0.00	0.00	0%	0.00	1,069.85	0%	1,000.00	0.00	0%
E	01 300 399 000 140 000	Salaries-Welding Instructor	11,464.00	8,524.40	74%	15,452.00	15,451.92	100%	15,915.00	15,743.88	99%
E	01 300 399 000 210 000	FICA - Welding	860.00	651.96	76%	1,182.00	1,182.06	100%	1,218.00	1,204.42	99%
E	01 300 399 000 214 000	PERA	0.00	71.24	0%	0.00	0.00	0%	0.00	0.00	0%
E	01 300 399 000 218 000	TRA	0.00	0.00	0%	1,337.00	1,321.17	99%	1,361.00	1,377.58	101%
E	01 300 399 000 430 000	Instruct Supplies - Welding	0.00	2,309.52	0%	0.00	1,272.25	0%	1,000.00	2,170.05	217%
E	01 300 399 428 430 276	Instruct Supplies-Carl Perkins	0.00	3,482.55	0%	0.00	0.00	0%	0.00	0.00	0%
E	01 300 399 675 430 000	Instruct Supplies	2,244.00	0.00	0%	500.00	1,437.00	287%	1,000.00	982.33	98%
E	01 300 402 740 140 000	Salaries-Mild/Moderate	40,124.00	0.00	0%	0.00	0.00	0%	0.00	0.00	0%
E	01 300 402 740 162 000	One-to-One Paraprofessional	0.00	0.00	0%	17,980.00	17,738.62	99%	18,271.00	32,437.47	178%
E	01 300 402 740 210 000	FICA	0.00	2,382.07	0%	1,375.00	1,201.98	87%	1,238.00	2,343.16	189%

Lake of the Woods Public Schools #390
Multi Year Guideline

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

L	Fd Org Pro Fin O/S Crs	Description	202213 Budget B22	202213 Year to Date	202213 %	202313 Budget B23	202313 Year to Date	202313 %	202412 Budget B24-2	202412 Year to Date	202412 %
01	General Fund										
E	01 300 402 740 214 000	PERA	0.00	1,247.37	0%	1,348.00	1,330.40	99%	1,370.00	2,432.79	178%
E	01 300 402 740 218 000	TRA	0.00	1,344.11	0%	0.00	0.00	0%	0.00	0.00	0%
E	01 300 402 740 220 000	Group Hospitilizat.	0.00	6,635.11	0%	1,878.00	1,807.25	96%	1,861.00	2,396.67	129%
E	01 300 402 740 230 000	Life Insurance	0.00	107.04	0%	110.00	58.58	53%	60.00	31.34	52%
E	01 300 402 740 240 000	Long Term Disability	0.00	101.56	0%	35.00	46.31	132%	48.00	99.85	208%
E	01 300 402 740 433 000	Indiv Supplies	435.00	0.00	0%	435.00	60.00	14%	500.00	490.94	98%
E	01 300 407 740 140 000	Salaries-LD	63,302.00	71,015.59	112%	59,907.00	59,906.61	100%	61,704.00	25,496.52	41%
E	01 300 407 740 210 000	FICA	4,886.00	4,175.16	85%	4,583.00	3,341.77	73%	3,442.00	1,872.26	54%
E	01 300 407 740 218 000	TRA	5,193.00	5,779.44	111%	5,182.00	5,142.03	99%	5,296.00	2,230.97	42%
E	01 300 407 740 220 000	Group Hospitilizat.	7,093.00	15,219.91	215%	15,271.00	15,263.39	100%	15,721.00	3,266.56	21%
E	01 300 407 740 230 000	Life Insurance	107.00	127.91	120%	65.00	95.18	146%	98.00	0.00	0%
E	01 300 407 740 240 000	Long Term Disability	250.00	438.30	175%	260.00	391.08	150%	403.00	0.00	0%
E	01 300 407 740 250 000	Board share TSA	0.00	0.00	0%	0.00	0.00	0%	0.00	380.00	0%
E	01 300 408 740 140 000	Salaries-EBD	0.00	1,510.17	0%	0.00	0.00	0%	0.00	0.00	0%
E	01 300 408 740 210 000	FICA	3,303.00	151.99	5%	0.00	0.00	0%	0.00	0.00	0%
E	01 300 408 740 218 000	TRA	3,510.00	168.00	5%	0.00	0.00	0%	0.00	0.00	0%
E	01 300 408 740 220 000	Group Hospitilizat.	16,160.00	295.60	2%	0.00	0.00	0%	0.00	0.00	0%
E	01 300 408 740 230 000	Life Insurance	107.00	5.28	5%	0.00	0.00	0%	0.00	0.00	0%

Lake of the Woods Public Schools #390
Multi Year Guideline

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

L	Fd Org Pro Fin O/S Crs	Description	202213 Budget B22	202213 Year to Date	202213 %	202313 Budget B23	202313 Year to Date	202313 %	202412 Budget B24-2	202412 Year to Date	202412 %
01	General Fund										
E	01 300 408 740 240 000	Long Term Disability	169.00	7.44	4%	0.00	0.00	0%	0.00	0.00	0%
E	01 300 410 740 140 000	Salaries	0.00	31,648.53	0%	4,992.00	6,656.39	133%	6,856.00	25,496.33	372%
E	01 300 410 740 162 000	One-to-One Paraprofessional	0.00	0.00	0%	0.00	15,126.53	0%	15,580.00	28,215.27	181%
E	01 300 410 740 210 000	FICA	0.00	1,029.67	0%	392.00	1,528.51	390%	1,574.00	4,030.58	256%
E	01 300 410 740 214 000	PERA	0.00	0.00	0%	432.00	1,134.49	263%	1,169.00	2,116.14	181%
E	01 300 410 740 218 000	TRA	0.00	1,266.58	0%	0.00	571.28	0%	588.00	2,230.98	379%
E	01 300 410 740 220 000	Group Hospitilizat.	0.00	2,676.20	0%	1,260.00	1,695.95	135%	1,747.00	3,266.37	187%
E	01 300 410 740 230 000	Life Insurance	0.00	32.05	0%	20.00	50.71	254%	52.00	80.10	154%
E	01 300 410 740 240 000	Long Term Disability	0.00	73.15	0%	30.00	43.52	145%	45.00	69.24	154%
E	01 300 410 740 250 000	Board share TSA	0.00	0.00	0%	0.00	450.00	0%	464.00	3,200.00	690%
E	01 300 411 740 140 000	Salaries	0.00	23,625.60	0%	0.00	0.00	0%	0.00	0.00	0%
E	01 300 411 740 210 000	FICA	0.00	151.99	0%	0.00	0.00	0%	0.00	0.00	0%
E	01 300 411 740 218 000	TRA	0.00	168.00	0%	0.00	0.00	0%	0.00	0.00	0%
E	01 300 411 740 220 000	Group Hospitilizat.	0.00	295.60	0%	0.00	0.00	0%	0.00	0.00	0%
E	01 300 411 740 230 000	Life Insurance	0.00	5.28	0%	0.00	0.00	0%	0.00	0.00	0%
E	01 300 411 740 240 000	Long Term Disability	0.00	7.44	0%	0.00	0.00	0%	0.00	0.00	0%
E	01 300 420 740 433 000	Indiv Supplies - HS SPED	0.00	0.00	0%	0.00	568.70	0%	1,200.00	1,589.48	132%
E	01 300 620 000 144 000	Classroom Support	14,868.00	7,994.75	54%	14,868.00	12,209.89	82%	12,576.00	6,632.97	53%

Lake of the Woods Public Schools #390
Multi Year Guideline

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

L	Fd	Org	Pro	Fin	O/S	Crs	Description	202213 Budget B22	202213 Year to Date	202213 %	202313 Budget B23	202313 Year to Date	202313 %	202412 Budget B24-2	202412 Year to Date	202412 %
01 General Fund																
E	01	300	620	000	210	000	FICA	1,137.00	903.48	79%	1,137.00	827.47	73%	852.00	450.27	53%
E	01	300	620	000	214	000	PERA	1,115.00	967.38	87%	1,115.00	915.72	82%	943.00	513.62	54%
E	01	300	620	000	220	000	Group Hospitilizat.	5,594.00	3,305.69	59%	5,594.00	1,240.84	22%	1,278.00	947.04	74%
E	01	300	620	000	230	000	Life Insurance	54.00	42.72	79%	54.00	39.05	72%	40.00	22.06	55%
E	01	300	620	000	240	000	Long Term Disability	57.00	33.21	58%	57.00	31.78	56%	33.00	19.15	58%
E	01	300	640	306	140	000	Salaries	0.00	1,050.00	0%	0.00	2,100.00	0%	500.00	0.00	0%
E	01	300	640	306	210	000	FICA	0.00	80.32	0%	0.00	139.41	0%	100.00	0.00	0%
E	01	300	640	306	218	000	TRA	0.00	87.57	0%	0.00	179.56	0%	100.00	0.00	0%
E	01	300	640	316	140	000	HS SD Salaries	0.00	16.99	0%	0.00	4,925.82	0%	1,500.00	1,195.01	80%
E	01	300	640	316	210	000	FICA	0.00	46.53	0%	0.00	356.55	0%	100.00	74.19	74%
E	01	300	640	316	214	000	PERA	0.00	1.27	0%	0.00	0.00	0%	0.00	0.00	0%
E	01	300	640	316	218	000	TRA	0.00	59.94	0%	0.00	421.15	0%	150.00	104.57	70%
E	01	300	640	316	305	000	Consulting Fees-HS SD	0.00	0.00	0%	0.00	0.00	0%	250.00	229.84	92%
E	01	300	640	316	366	000	H.S. Staff Develop	20,000.00	4,161.65	21%	20,000.00	1,556.72	8%	3,000.00	2,886.40	96%
E	01	300	740	317	156	000	Social Workers - HS	63,978.00	65,258.00	102%	42,922.00	67,363.00	157%	69,384.00	54,276.71	78%
E	01	300	740	317	210	000	HS Social Worker - FICA	4,894.00	4,771.77	98%	3,283.00	4,838.57	147%	4,984.00	3,850.17	77%
E	01	300	740	317	218	000	HS Social Worker - TRA	5,201.00	5,465.31	105%	3,448.00	5,781.71	168%	5,955.00	4,749.25	80%
E	01	300	740	317	220	000	HS Social Worker - Health Insurance	7,093.00	7,152.12	101%	7,448.00	7,509.92	101%	7,735.00	6,532.93	84%

Lake of the Woods Public Schools #390
Multi Year Guideline

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

L	Fd Org Pro Fin O/S Crs	Description	202213 Budget B22	202213 Year to Date	202213 %	202313 Budget B23	202313 Year to Date	202313 %	202412 Budget B24-2	202412 Year to Date	202412 %
01	General Fund										
E	01 300 740 317 230 000	HS Social Worker - Life Insurance	107.00	106.80	100%	107.00	106.80	100%	110.00	84.55	77%
E	01 300 740 317 240 000	HS Social Worker - LTD	251.00	241.06	96%	251.00	241.06	96%	248.00	241.06	97%
E	01 300 740 317 250 000	HS Social Worker - Board share TSA	960.00	1,447.50	151%	960.00	1,560.00	163%	1,607.00	1,235.00	77%
E	01 300 790 000 401 000	Weight Rm General Supplies	225.00	0.00	0%	225.00	0.00	0%	0.00	0.00	0%
E	01 300 790 000 530 000	Weight Rm Equipment	2,000.00	0.00	0%	1,000.00	0.00	0%	0.00	0.00	0%
E	01 300 790 302 530 000	Capital Equipment Weight Room	0.00	0.00	0%	0.00	0.00	0%	100.00	77.61	78%
01	**General Fund**		**7,354,035.00**	**7,576,778.00**	**103%**	**7,037,607.00**	**8,026,161.05**	**114%**	**7,484,119.00**	**6,214,653.40**	**83%**
02	Food Service										
E	02 005 770 161 170 012	Summer School Food Serv Salary	0.00	0.00	0%	0.00	1,204.13	0%	1,240.00	0.00	0%
E	02 005 770 161 210 012	FICA	0.00	0.00	0%	0.00	92.11	0%	95.00	0.00	0%
E	02 005 770 161 214 012	PERA	0.00	0.00	0%	0.00	90.31	0%	93.00	0.00	0%
E	02 005 770 161 490 012	Summer School Meals	0.00	0.00	0%	0.00	2,157.39	0%	0.00	0.00	0%
E	02 005 770 699 490 000	Farm To School Food Grant	0.00	0.00	0%	0.00	3,500.00	0%	0.00	2,502.00	0%
E	02 005 770 701 110 000	Exec. Salaries	40,888.00	40,985.73	100%	41,888.00	41,799.14	100%	43,053.00	40,862.62	95%
E	02 005 770 701 170 000	Clerical	21,311.00	31,459.85	148%	26,946.00	24,972.04	93%	25,721.00	26,535.60	103%
E	02 005 770 701 175 000	Salaries	60,000.00	59,160.30	99%	61,800.00	61,210.07	99%	70,000.00	79,400.61	113%
E	02 005 770 701 185 000	Custodial Salaries	0.00	16,051.04	0%	0.00	0.00	0%	0.00	0.00	0%
E	02 005 770 701 210 000	FICA	10,550.00	9,690.93	92%	9,993.00	9,073.52	91%	9,346.00	10,422.82	112%
E	02 005 770 701 214 000	PERA	10,342.00	8,874.89	86%	9,797.00	9,283.37	95%	9,562.00	11,002.90	115%

Lake of the Woods Public Schools #390
Multi Year Guideline

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

L	Fd	Org	Pro	Fin	O/S	Crs	Description	202213 Budget B22	202213 Year to Date	202213 %	202313 Budget B23	202313 Year to Date	202313 %	202412 Budget B24-2	202412 Year to Date	202412 %
02 Food Service																
E	02	005	770	701	220	000	Insurance	16,260.00	16,219.95	100%	16,968.00	17,814.22	105%	19,643.00	21,481.74	109%
E	02	005	770	701	230	000	Life Insurance	534.00	311.42	58%	534.00	272.28	51%	280.00	279.18	100%
E	02	005	770	701	240	000	Long Term Disability	444.00	839.83	189%	800.00	790.18	99%	814.00	812.25	100%
E	02	005	770	701	250	000	Board share TSA	2,500.00	3,761.54	150%	3,800.00	4,760.88	125%	4,904.00	4,781.74	98%
E	02	005	770	701	305	000	Consulting Fees	2,000.00	760.00	38%	3,870.00	3,827.19	99%	3,942.00	3,795.50	96%
E	02	005	770	701	330	000	Utilities Food Service	0.00	6,359.13	0%	0.00	0.00	0%	0.00	0.00	0%
E	02	005	770	701	350	000	Kitchen Repairs and Maintenance	0.00	0.00	0%	0.00	2,094.91	0%	10,000.00	10,486.04	105%
E	02	005	770	701	366	000	Travel, Conv, Conf-Food Service	1,500.00	0.00	0%	1,500.00	160.93	11%	200.00	0.00	0%
E	02	005	770	701	401	000	General Supplies	7,250.00	4,251.45	59%	10,000.00	11,744.56	117%	5,000.00	5,728.06	115%
E	02	005	770	701	490	000	Food	58,690.00	53,453.07	91%	58,690.00	31,925.62	54%	70,000.00	75,313.66	108%
E	02	005	770	701	491	000	Commodities	6,000.00	25,080.00	418%	6,000.00	28,216.07	470%	6,000.00	8,452.19	141%
E	02	005	770	701	495	000	Milk	5,000.00	7,990.61	160%	25,000.00	382.19	2%	20,000.00	28,057.75	140%
E	02	005	770	701	530	000	Equipment	0.00	0.00	0%	5,000.00	20,222.54	404%	5,000.00	8,175.46	164%
E	02	005	770	701	820	000	Dues & Member.	100.00	157.00	157%	100.00	161.50	162%	250.00	306.50	123%
E	02	005	770	705	490	000	Food - Breakfast	13,500.00	15,250.69	113%	13,500.00	14,070.24	104%	18,000.00	21,793.35	121%
E	02	005	770	707	175	000	Salaries-Bears Den	3,000.00	1,912.24	64%	2,500.00	3,067.91	123%	3,160.00	6,292.66	199%
E	02	005	770	707	210	000	FICA - Bears Den	405.00	137.90	34%	405.00	230.43	57%	237.00	456.70	193%
E	02	005	770	707	214	000	PERA - Bears Den	488.00	0.00	0%	488.00	166.91	34%	172.00	471.95	274%

Lake of the Woods Public Schools #390
Multi Year Guideline

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

L	Fd Org Pro Fin O/S Crs	Description	202213 Budget B22	202213 Year to Date	202213 %	202313 Budget B23	202313 Year to Date	202313 %	202412 Budget B24-2	202412 Year to Date	202412 %
02	Food Service										
E	02 005 770 707 218 000	TRA	0.00	159.49	0%	0.00	72.06	0%	74.00	0.00	0%
E	02 005 770 707 220 000	Insurance - Bears Den	420.00	172.24	41%	420.00	79.53	19%	82.00	282.48	344%
E	02 005 770 707 230 000	Life Insurance	0.00	2.59	0%	0.00	9.19	0%	9.00	14.52	161%
E	02 005 770 707 240 000	Long Term Disability	0.00	5.98	0%	0.00	10.73	0%	11.00	48.65	442%
E	02 005 770 707 250 000	Board share TSA	0.00	37.88	0%	0.00	129.02	0%	133.00	217.43	163%
E	02 005 770 707 305 000	Consulting Fees	2,500.00	1,612.49	64%	2,500.00	0.00	0%	0.00	2,769.60	0%
E	02 005 770 707 401 000	General Supplies	2,500.00	1,831.16	73%	2,500.00	0.00	0%	0.00	0.00	0%
E	02 005 770 707 490 000	Food - Bears Den/Head Start	2,000.00	13,745.73	687%	2,000.00	42,137.11	2107%	10,000.00	9,139.89	91%
E	02 005 770 709 401 999	General Supplies - COVID-19	0.00	661.88	0%	0.00	234.26	0%	0.00	0.00	0%
E	02 005 770 709 490 709	SUMMER FOOD PROGRAM	1,000.00	1,631.26	163%	0.00	5,351.72	0%	0.00	0.00	0%
E	02 005 770 710 495 000	Milk - Supply Chain Assistance	12,332.11	12,332.11	100%	0.00	21,559.55	0%	0.00	0.00	0%
02	**Food Service**		**281,514.11**	**334,900.38**	**119%**	**306,999.00**	**362,873.81**	**118%**	**337,021.00**	**379,883.85**	**113%**
04	Community Service										
E	04 005 505 321 110 000	Exec. Salaries - Commed Director	30,138.00	18,362.50	61%	31,042.00	30,953.24	100%	31,000.00	30,320.24	98%
E	04 005 505 321 170 000	Sec/Clerical Sal.	0.00	0.00	0%	0.00	525.00	0%	1,700.00	1,700.00	100%
E	04 005 505 321 210 000	FICA	2,306.00	1,354.80	59%	2,375.00	2,359.60	99%	2,430.00	2,285.30	94%
E	04 005 505 321 214 000	PERA	2,260.00	1,377.30	61%	2,638.00	2,395.63	91%	2,467.00	2,274.00	92%
E	04 005 505 321 218 000	TRA	0.00	35.03	0%	0.00	0.00	0%	100.00	61.25	61%
E	04 005 505 321 220 000	Group Hospitilizat.	0.00	3,638.13	0%	0.00	3,724.08	0%	3,836.00	3,918.24	102%

Lake of the Woods Public Schools #390
Multi Year Guideline

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

L	Fd Org Pro Fin O/S Crs	Description	202213 Budget B22	202213 Year to Date	202213 %	202313 Budget B23	202313 Year to Date	202313 %	202412 Budget B24-2	202412 Year to Date	202412 %
04	Community Service										
E	04 005 505 321 230 000	Life Insurance	54.00	0.61	1%	54.00	26.76	50%	28.00	51.29	183%
E	04 005 505 321 240 000	Long Term Disability	118.00	2.58	2%	118.00	41.64	35%	43.00	65.93	153%
E	04 005 505 321 250 000	Board share TSA	540.00	548.84	102%	540.00	480.00	89%	494.00	460.00	93%
E	04 005 505 321 305 000	Consulting Fees	17,500.00	17,683.68	101%	17,500.00	26,855.79	153%	27,661.00	10,239.00	37%
E	04 005 505 321 320 000	Comm Service - Commed Director	360.00	51.64	14%	360.00	442.01	123%	455.00	0.00	0%
E	04 005 505 321 329 000	Postage & Express	0.00	0.00	0%	0.00	120.00	0%	124.00	0.00	0%
E	04 005 505 321 366 000	Travel, Conv, Conf - Commed Director	350.00	0.00	0%	350.00	225.00	64%	232.00	0.00	0%
E	04 005 505 321 401 000	General Supplies	10,106.00	356.71	4%	10,106.00	14,544.57	144%	6,000.00	5,190.64	87%
E	04 005 505 321 820 000	Dues & Member.	825.00	650.00	79%	825.00	160.00	19%	1,240.00	1,498.70	121%
E	04 005 580 325 140 000	Salaries-ECFE	7,721.00	14,395.52	186%	10,500.00	16,636.40	158%	14,160.00	8,790.25	62%
E	04 005 580 325 144 000	Classroom Support - ECFE	0.00	334.68	0%	0.00	0.00	0%	0.00	0.00	0%
E	04 005 580 325 210 000	FICA	591.00	1,113.62	188%	803.00	1,215.33	151%	1,045.00	656.86	63%
E	04 005 580 325 214 000	PERA	0.00	25.09	0%	0.00	0.00	0%	0.00	0.00	0%
E	04 005 580 325 218 000	TRA	628.00	1,203.72	192%	893.00	1,425.44	160%	1,250.00	769.15	62%
E	04 005 580 325 220 000	Group Hospitilizat.	0.00	2,444.20	0%	0.00	2,629.55	0%	2,000.00	668.10	33%
E	04 005 580 325 230 000	Life Insurance	0.00	19.57	0%	0.00	22.35	0%	23.00	9.94	43%
E	04 005 580 325 240 000	Long Term Disability	0.00	27.76	0%	0.00	35.99	0%	37.00	24.00	65%
E	04 005 580 325 250 000	Board share TSA	0.00	185.13	0%	0.00	259.21	0%	267.00	161.38	60%

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Multi Year Guideline

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

L	Fd Org Pro Fin O/S Crs	Description	202213 Budget B22	202213 Year to Date	202213 %	202313 Budget B23	202313 Year to Date	202313 %	202412 Budget B24-2	202412 Year to Date	202412 %
04	Community Service										
E	04 005 580 325 366 000		0.00	0.00	0%	0.00	579.11	0%	596.00	804.68	135%
		ECFE Travel and Conference									
E	04 005 580 325 401 000		375.00	365.52	97%	375.00	468.96	125%	483.00	739.91	153%
		General Supplies - ECFE									
E	04 005 580 325 401 580		1,631.00	480.32	29%	1,631.00	95.98	6%	99.00	0.00	0%
		ECI General Supplies									
E	04 005 580 325 430 000		1,590.00	47.66	3%	2,000.00	2,614.99	131%	4,750.00	4,750.05	100%
		Instruct Supplies-ECFE									
E	04 005 580 325 430 580		160.00	475.75	297%	160.00	0.00	0%	0.00	0.00	0%
		Instruct Supplies-ECI									
E	04 005 580 328 140 000		344.00	0.00	0%	344.00	0.00	0%	0.00	0.00	0%
		Salaries									
E	04 005 582 321 144 000		0.00	35,239.22	0%	35,239.00	43,069.23	122%	44,361.00	44,776.82	101%
		Classroom Support-School Readiness									
E	04 005 582 321 210 000		0.00	2,695.80	0%	2,573.00	3,294.82	128%	3,394.00	3,425.43	101%
		FICA									
E	04 005 582 321 214 000		0.00	2,642.95	0%	2,643.00	3,230.19	122%	3,327.00	3,358.27	101%
		PERA									
E	04 005 582 321 250 000		0.00	0.00	0%	0.00	745.30	0%	768.00	900.00	117%
		Board share TSA									
E	04 005 582 337 430 000		1,000.00	0.00	0%	0.00	0.00	0%	0.00	0.00	0%
		Pathway II - Supplies									
E	04 005 582 344 140 000		14,113.00	38,697.71	274%	27,803.00	39,565.44	142%	20,000.00	18,257.20	91%
		Salaries- School Readiness									
E	04 005 582 344 144 000		19,100.00	1,398.75	7%	0.00	23,398.33	0%	24,100.00	25,168.60	104%
		Classroom Support									
E	04 005 582 344 210 000		2,541.00	3,001.84	118%	2,113.00	4,572.62	216%	4,710.00	3,219.80	68%
		FICA-School Readiness									
E	04 005 582 344 214 000		1,432.00	0.00	0%	0.00	1,649.98	0%	1,699.00	1,782.75	105%
		PERA - School Readiness									
E	04 005 582 344 218 000		1,149.00	3,240.89	282%	2,312.00	3,396.04	147%	3,498.00	1,597.52	46%
		TRA-School Readiness									
E	04 005 582 344 220 000		4,040.00	10,591.60	262%	4,773.00	11,444.80	240%	8,622.00	3,860.16	45%
		Group Hospitilizat.-School Readiness									
E	04 005 582 344 230 000		107.00	69.36	65%	107.00	71.40	67%	74.00	23.12	31%
		Life Insurance									

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

L	Fd Org Pro Fin O/S Crs	Description	202213 Budget B22	202213 Year to Date	202213 %	202313 Budget B23	202313 Year to Date	202313 %	202412 Budget B24-2	202412 Year to Date	202412 %
04	Community Service										
E	04 005 582 344 240 000		185.00	99.62	54%	185.00	99.62	54%	103.00	66.40	64%
		Long Term Disability									
E	04 005 582 344 250 000		0.00	624.00	0%	0.00	826.05	0%	851.00	272.96	32%
		Board share TSA									
E	04 005 582 344 430 000		2,000.00	1,996.35	100%	2,000.00	8,355.16	418%	5,500.00	5,454.02	99%
		Instruct Supplies - School Readiness									
E	04 005 583 354 140 000		400.00	0.00	0%	400.00	165.00	41%	170.00	375.00	221%
		Salaries									
E	04 005 583 354 210 000		25.00	0.00	0%	25.00	12.62	50%	13.00	28.69	221%
		FICA									
E	04 005 583 354 214 000		0.00	0.00	0%	0.00	0.00	0%	50.00	28.13	56%
		PERA									
E	04 005 583 354 218 000		32.00	0.00	0%	32.00	14.11	44%	15.00	0.00	0%
		TRA									
E	04 005 583 354 220 000		87.00	0.00	0%	87.00	0.00	0%	0.00	0.00	0%
		Health Ins.									
E	04 005 583 354 230 000		1.00	0.00	0%	1.00	0.00	0%	0.00	0.00	0%
		Life Insurance									
E	04 005 583 354 305 000		800.00	155.00	19%	800.00	0.00	0%	1,210.00	1,302.80	108%
		School Readiness Consulting/Screening									
E	04 005 590 321 144 000		0.00	1,989.20	0%	0.00	0.00	0%	0.00	0.00	0%
		xfer E-04-005-590-321-144-811 Classroc									
E	04 005 590 321 144 811		27,816.00	18,956.91	68%	15,500.00	21,155.74	136%	26,000.00	26,518.92	102%
		Lifeguards/WSI									
E	04 005 590 321 172 811		54,002.00	63,970.04	118%	60,000.00	65,324.92	109%	65,000.00	62,244.75	96%
		Pool Supervisor									
E	04 005 590 321 210 000		210.00	152.17	72%	0.00	0.00	0%	0.00	0.00	0%
		xfer E-04-005-590-321-210-811 FICA									
E	04 005 590 321 210 811		6,259.00	6,008.90	96%	6,139.00	6,229.71	101%	6,417.00	6,287.32	98%
		FICA-Pool									
E	04 005 590 321 214 000		150.00	149.19	99%	0.00	0.00	0%	0.00	0.00	0%
		xfer E-04-005-590-321-214-811 PERA									
E	04 005 590 321 214 811		6,136.00	4,941.20	81%	5,962.00	5,138.85	86%	5,293.00	5,220.08	99%
		PERA-Pool									
E	04 005 590 321 218 811		0.00	292.89	0%	0.00	298.10	0%	307.00	351.15	114%
		TRA-Pool									

Lake of the Woods Public Schools #390
Multi Year Guideline

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

L	Fd Org Pro Fin O/S Crs	Description	202213 Budget B22	202213 Year to Date	202213 %	202313 Budget B23	202313 Year to Date	202313 %	202412 Budget B24-2	202412 Year to Date	202412 %
04	Community Service										
E	04 005 590 321 220 811		7,093.00	7,294.69	103%	7,447.00	7,667.91	103%	7,898.00	8,177.16	104%
		Group Hospitilizat-Pool									
E	04 005 590 321 230 000		3.00	0.00	0%	0.00	0.00	0%	0.00	0.00	0%
		xfer E-04-005-590-321-230-811 Life Insu									
E	04 005 590 321 230 811		107.00	128.51	120%	110.00	109.99	100%	113.00	111.62	99%
		Life Insurance-Pool									
E	04 005 590 321 240 811		208.00	218.57	105%	208.00	200.03	96%	206.00	206.52	100%
		Long Term Disability									
E	04 005 590 321 250 811		1,080.00	1,135.94	105%	1,080.00	1,117.87	104%	1,151.00	1,148.51	100%
		TSA-Pool									
E	04 005 590 321 305 000		2,500.00	2,202.00	88%	0.00	0.00	0%	0.00	0.00	0%
		xfer E-04-005-590-321-305-811 Consulti									
E	04 005 590 321 305 811		280,000.00	272,495.00	97%	6,000.00	4,508.75	75%	4,644.00	355.00	8%
		Consulting Fees									
E	04 005 590 321 329 000		750.00	553.96	74%	0.00	0.00	0%	0.00	0.00	0%
		xfer E-04-005-590-321-329-811 Postage									
E	04 005 590 321 329 811		0.00	0.00	0%	750.00	0.00	0%	0.00	0.00	0%
		Postage & Express									
E	04 005 590 321 330 811		42,500.00	63,898.11	150%	42,500.00	65,942.31	155%	67,921.00	28,561.61	42%
		Utility Service-Pool									
E	04 005 590 321 350 811		6,508.00	0.00	0%	6,508.00	102.66	2%	106.00	0.00	0%
		Repairs & Maint. Ser									
E	04 005 590 321 401 000		0.00	12,605.40	0%	0.00	0.00	0%	0.00	0.00	0%
		xfer E-04-005-590-321-401-811 General									
E	04 005 590 321 401 811		22,450.00	10,977.71	49%	20,000.00	6,244.48	31%	11,000.00	19,202.80	175%
		General Supplies-Pool									
E	04 005 590 321 430 000		0.00	159.75	0%	0.00	0.00	0%	0.00	0.00	0%
		xfer E-04-005-590-321-430-811 Instruct									
E	04 005 590 321 430 811		1,170.00	0.00	0%	1,170.00	3,260.00	279%	500.00	0.00	0%
		Instruct Supplies-Pool									
E	04 005 590 321 530 811		15,000.00	13,581.00	91%	15,000.00	345.65	2%	3,000.00	3,411.73	114%
		Equipment-Pool									
04	**Community Service**		**598,551.00**	**647,344.59**	**108%**	**352,081.00**	**440,394.31**	**125%**	**424,541.00**	**351,133.75**	**83%**
07	Debt Redemption										
E	07 005 910 000 710 000		974,403.00	977,854.50	100%	974,403.00	820,000.00	84%	997,480.00	882,700.00	88%
		Bond Redem-Principal									

Lake of the Woods Public Schools #390
Multi Year Guideline

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

L	Fd Org Pro Fin O/S Crs	Description	202213 Budget B22	202213 Year to Date	202213 %	202313 Budget B23	202313 Year to Date	202313 %	202412 Budget B24-2	202412 Year to Date	202412 %
07	Debt Redemption										
E	07 005 910 000 720 000	Bond Interest	133,702.00	137,430.50	103%	133,702.00	424,493.00	317%	134,000.00	162,700.00	121%
E	07 005 910 000 790 000	Other Debt Expense	1,700.00	119,989.50	7058%	1,700.00	475.00	28%	475.00	0.00	0%
E	07 005 910 000 920 000	Bond Refunding Payments	0.00	11,735,799.00	0%	0.00	0.00	0%	0.00	0.00	0%
07	**Debt Redemption**		**1,109,805.00**	**12,971,073.50**	**1169%**	**1,109,805.00**	**1,244,968.00**	**112%**	**1,131,955.00**	**1,045,400.00**	**92%**
21	Student Activity Fund										
E	21 005 298 301 401 703	Girls Basketball	0.00	0.00	0%	0.00	239.84	0%	0.00	0.00	0%
E	21 005 298 301 401 704	Boys Basketball	0.00	0.00	0%	0.00	211.60	0%	0.00	0.00	0%
E	21 005 298 301 401 710	Choir	0.00	0.00	0%	1,578.00	1,578.29	100%	0.00	0.00	0%
E	21 005 298 301 401 711	Band	0.00	0.00	0%	0.00	8,327.50	0%	0.00	0.00	0%
E	21 005 298 301 401 712	High School Yearbook	0.00	6,772.58	0%	6,800.00	4,753.71	70%	8,100.00	8,020.28	99%
E	21 005 298 301 401 713	Student Council	0.00	346.21	0%	2,000.00	1,826.94	91%	600.00	641.55	107%
E	21 005 298 301 401 714	Special Ed Cooking	0.00	0.00	0%	2,317.00	655.57	28%	3,000.00	4,438.12	148%
E	21 005 298 301 401 715	Elementary Yearbook	0.00	30.63	0%	400.00	640.64	160%	500.00	(77.84)	(16%)
E	21 005 298 301 401 716	Elementary PBIS	0.00	435.63	0%	3,000.00	9,688.56	323%	7,000.00	4,026.68	58%
E	21 005 298 301 401 717	Spanish Club	0.00	0.00	0%	0.00	1,140.77	0%	0.00	0.00	0%
E	21 005 298 301 401 718	Savings	0.00	0.00	0%	0.00	94.63	0%	0.00	0.00	0%
E	21 005 298 301 401 721	Class of 2021	0.00	0.00	0%	0.00	(4,200.00)	0%	0.00	0.00	0%
E	21 005 298 301 401 722	Class of 2031	0.00	20,486.31	0%	17,097.00	17,097.42	100%	17,610.00	5,084.01	29%
E	21 005 298 301 401 723	Class of 2023	0.00	800.00	0%	12,929.00	14,542.74	112%	0.00	747.31	0%

Lake of the Woods Public Schools #390
Multi Year Guideline

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

L	Fd	Org	Pro	Fin	O/S	Crs	Description	202213 Budget B22	202213 Year to Date	202213 %	202313 Budget B23	202313 Year to Date	202313 %	202412 Budget B24-2	202412 Year to Date	202412 %
21	Student Activity Fund															
E	21	005	298	301	401	724	Class of 2024	0.00	2,691.00	0%	10,000.00	12,379.05	124%	2,000.00	12,242.42	612%
E	21	005	298	301	401	725	Class of 2025	0.00	3,874.28	0%	3,500.00	6,535.50	187%	5,000.00	790.82	16%
E	21	005	298	301	401	726	Class of 2026	0.00	663.07	0%	1,200.00	3,143.75	262%	3,000.00	6,176.00	206%
E	21	005	298	301	401	727	Class of 2027	0.00	2,671.20	0%	1,200.00	1,054.60	88%	2,000.00	1,943.75	97%
E	21	005	298	301	401	729	Class of 2028 Expense	0.00	4,647.25	0%	1,200.00	4,239.00	353%	4,000.00	(2,731.53)	(68%)
E	21	005	298	301	401	730	Class of 2029	0.00	6,792.90	0%	4,000.00	1,602.00	40%	4,000.00	0.00	0%
E	21	005	298	301	401	731	High School PBIS	0.00	0.00	0%	700.00	928.60	133%	1,500.00	1,829.44	122%
E	21	005	298	301	401	732	Backpack Program	0.00	0.00	0%	500.00	1,837.55	368%	1,500.00	2,413.90	161%
E	21	005	298	301	401	733	Class of 2030	0.00	0.00	0%	7,200.00	7,033.68	98%	0.00	1,278.00	0%
21	**Student Activity Fund**							**0.00**	**50,211.06**	**0%**	**75,621.00**	**95,351.94**	**126%**	**59,810.00**	**46,822.91**	**78%**
							Report Totals:	**9,343,905.11**	**21,580,307.53**	**231%**	**8,882,113.00**	**10,169,749.11**	**114%**	**9,437,446.00**	**8,037,893.91**	**85%**

(Unaudited)

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

Border Bank Simple Business Checking Account				
Beginning Checking Account Balance				**$420,946.51**
	Receipts			
	Wire Trans (in)		$300,000.00	
	Total Receipts		$454,708.91	
	Wire Trans (out)		$0.00	
	Disbursements	$	589,961.30	
Ending Checking Account Balance				**$585,694.12**
Border Bank Premier Business Investment Savings Account				
Beginning Checking Account Balance				**$10,086.31**
	Receipts		$570,801.92	
	Interest Earned		$93.73	
	Wire Trans (out)		$0.00	
	Wire Trans (in)		$0.00	
	Fee		$0.00	
Ending Savings Account Balance				**$580,981.96**
MSDLAF Liquid Asset Fund				
Beginning Balance				**$38,898.11**
	Receipts	$	-	
	Interest Earned	$	169.95	
	Transfer (in)	$	-	
	Transfer (out)	$	-	
Ending Balance				**$39,068.06**
	Average Monthly Balance was $38,903.59 at 5.16%			
MSDLAF MAX Fund				
Beginning Balance				**$28,317.33**
	Receipts	$	420,870.86	
	Interest Earned	$	757.39	
	Transfer (in)	$	-	
	Transfer (out)	$	300,000.00	
Ending Balance				**$149,945.58**
	Average Monthly Balance was $170,446.76 at 5.25%			
MN Trust				**$48,852.82**
	Receipts	$	-	
	Interest Earned	$	216.14	
	Transfer Out	$	-	
Ending Balance				**$49,068.96**
	Average Monthly Interest Rate 5.209%			
TOTAL CASH AND INVESTMENTS				**$1,404,758.68**

Lake of the Woods Public Schools #390
Outstanding Payments by Payment Date

Bank: BOR
Acct#: 5000093

6/6/2024

Co	Pmt No	Pmt Type	Grp	Code	Vendor	Pmt Date	Check No	Amount
0390	49921	Wire	1	3198	Educators Benefit Consultants,	05/30/2024		8,004.29
	49770	Wire	1	00754	Pitney Bowes Inc Lease Payment	04/30/2024		361.56
	49925	Wire	2	5259	Wex HSA	05/30/2024		2,274.45
	49923	Wire	1	3503	USA TAX	05/30/2024		46,673.18
	49922	Wire	1	3475	Teacher Retirement Association	05/30/2024		22,003.87
	49924	Wire	1	3504	MINNESOTA TAX	05/30/2024		7,933.10
	49920	Wire	1	09541	PERA	05/30/2024		10,170.23
	47254	Check	1	4506	Horizon Pool Supply	01/10/2023	9474847	740.38
	48065	Check	1	5243	Johnson, Rachel	06/15/2023	9475524	51.94
	49106	Check	1	4495	Roseau Basketball Boosters	01/09/2024	9476400	150.00
	49124	Check	1	5432	GEORGE, TREVOR	01/12/2024	9476410	115.00
	49202	Check	1	5418	MEIKLE, MARIA	01/29/2024	9476471	100.00
	49586	Check	1	5417	REGION 8A SECRETARY	03/28/2024	9476702	210.00
	49608	Check	1	5417	REGION 8A SECRETARY	04/03/2024	9476712	15.00
	49667	Check	1	4721	Northome/Kelliher Track and Field	04/12/2024	9476755	540.00
	49662	Check	1	2609	WHITE, DAVID	04/12/2024	9476761	191.05
	49544	Check	1	5484	LUCEK, DANIKA	03/15/2024	9476780	150.00
	49763	Check	1	5207	MINNESOTA TRUE TEAM TRACK	05/06/2024	9476852	140.00
	49823	Check	1	5212	BEMIDJI STATE UNIVERSITY	05/14/2024	9476895	88.00
	49821	Check	1	3281	Roseau Lions	05/14/2024	9476900	200.00
	49828	Check	1	5516	ROSEAU TRACK	05/14/2024	9476901	200.00
	49853	Check	1	2944	HAUGEN, CRAIG	05/17/2024	9476918	40.00
	49851	Check	1	2848	Northern Engraving and Trophies	05/17/2024	9476929	14.00
	49888	Check	1	08899	Grainger, Inc.	05/28/2024	9476938	227.42
	49894	Check	1	4847	Josten's	05/28/2024	9476940	443.45
	49895	Check	1	5031	KEMPS LLC	05/28/2024	9476941	847.08
	49889	Check	1	1091	Maus, Heidi	05/28/2024	9476943	120.00
	49896	Check	1	5271	MERCHANT, MARY	05/28/2024	9476944	69.84
	49890	Check	1	1438	Recreation Supply	05/28/2024	9476945	294.82
	49892	Check	1	3786	RPM ATHLETICS LLC	05/28/2024	9476946	1,712.00
	49908	Check	1	4138	AFSCME Council 65	05/31/2024	9476947	204.24
	49897	Check	1	00130	Auto Value Baudette	05/31/2024	9476948	42.97
	49917	Check	1	5523	BEMIDJI BUS LINE	05/31/2024	9476949	4,550.00
	49914	Check	1	5068	BGMR Softball	05/31/2024	9476950	225.00
	49913	Check	1	4975	Border Broadcasting KKWQ	05/31/2024	9476951	75.00
	49901	Check	1	04065	Cole Papers, Inc.	05/31/2024	9476952	510.71
	49907	Check	1	3888	Dacotah Paper Co. - Network Servi	05/31/2024	9476953	370.74
	49905	Check	1	2666	Ehlers & Associates, Inc.	05/31/2024	9476954	3,350.00
	49903	Check	1	08899	Grainger, Inc.	05/31/2024	9476955	428.68
	49899	Check	1	00619	Lake of the Woods Education Asso	05/31/2024	9476956	1,623.15
	49911	Check	1	4701	Lake of the Woods School Yearboc	05/31/2024	9476957	160.00
	49916	Check	1	5522	LANNING, LOLA	05/31/2024	9476958	100.70
	49919	Check	1	5525	LARSON, KARI	05/31/2024	9476959	119.30
	49900	Check	1	03261	MSEA	05/31/2024	9476960	405.35
	49910	Check	1	4554	NAPA AUTO PARTS - BAUDETTE	05/31/2024	9476961	599.12
	49902	Check	1	08770	Northwest Service Coop	05/31/2024	9476962	139.50
	49918	Check	1	5524	ROSE, MORGAN	05/31/2024	9476963	91.45
	49909	Check	1	4311	RTS	05/31/2024	9476964	59.90
	49912	Check	1	4929	Scholastic Book Fairs	05/31/2024	9476965	4,545.34
	49898	Check	1	00133	Sjoberg's Cable TV	05/31/2024	9476966	106.39
	49906	Check	1	3104	Stein's, INC	05/31/2024	9476967	154.88
	49904	Check	1	1360	Team Laboratory Chemical, LLC	05/31/2024	9476968	1,138.00

Lake of the Woods Public Schools #390
Outstanding Payments by Payment Date

Bank: BOR
Acct#: 5000093

6/6/2024

Co	Pmt No	Pmt Type	Grp	Code	Vendor	Pmt Date	Check No	Amount
0390	49915	Check	1	5341	TRUE NORTH EQUIPMENT - BAU	05/31/2024	9476969	217.52
	49926	Check	1	08330	MADISON NATIONAL LIFE	06/04/2024	9476970	1,819.59
						Bank	**Total**	125,118.19
							Total	**$125,118.19**

Lake of the Woods Public Schools #390
Reconciliation Worksheet Report
05/31/2024

Audit No	Statement Date	Co	Bank Code	Bank Name/Description
1217	05/31/2024	0390	BOR	Border States Bank General Checking

Worksheet has been Finalized

Statement Amount	1,404,758.68
Deposits in Transit	8,975.83
Outstanding Payments	
Checks	25,877.92
Wires	97,420.68
SHR - Payments	3,243.15
SHR - Third Party	0.00
Cash	0.00
ACH	0.00
Adjustment Amount	0.00
Amount Per Bank	1,287,192.76
GL Account Balance	1,287,192.76
Difference	0.00

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

Adjustments
00/00/0000

Lake of the Woods Public Schools #390
Rev Summary - Fd, Sou
Period Ending May 31, 2024

Sequence: Fd, O/S

		Description	B24-2 Annual Budget	Period 202411	Year To Date	% YTD	Encumbrances	% YTD + Enc	Remaining Balance
01	General Fund								
	001	Levy	(1,085,673.00)	(550,005.00)	(1,267,050.75)	117%	0.00	117%	181,377.75
	010	Count Apportionment	(506,332.00)	0.00	(6,555.02)	1%	0.00	1%	(499,776.98)
	019	Misc Local Revenues	(160,000.00)	0.00	(131,196.92)	82%	0.00	82%	(28,803.08)
	040	Tuition from Patrons	(35,797.00)	(160.00)	(28,321.38)	79%	0.00	79%	(7,475.62)
	060	Admis.&stu. Act. Rec	(21,919.00)	(753.00)	(37,160.75)	170%	0.00	170%	15,241.75
	071	Medical Assistance Reimburseme	(15,000.00)	0.00	(9,089.47)	61%	0.00	61%	(5,910.53)
	092	Interest Income	(50,000.00)	(1,237.21)	(36,223.95)	72%	0.00	72%	(13,776.05)
	093	Rent from Schl Facil	(5,000.00)	(110.00)	(7,363.00)	147%	0.00	147%	2,363.00
	096	Gifts from Loc Sourc	0.00	0.00	(700.00)	0%	0.00	0%	700.00
	097	Media funds	0.00	1,737.75	(6.25)	0%	0.00	0%	6.25
	099	Misc Rev-Local Sourc	(85,390.00)	(1,856.27)	(211,463.92)	248%	0.00	248%	126,073.92
	201	Endow Approp/Found A	(23,701.00)	0.00	(25,977.27)	110%	0.00	110%	2,276.27
	211	Foundation Aid	(4,481,371.00)	(806,051.71)	(4,193,089.26)	94%	0.00	94%	(288,281.74)
	212	LITERACY INCENTIVE AID	(22,997.00)	0.00	0.00	0%	0.00	0%	(22,997.00)
	227	Abatement Aid	(69.00)	0.00	(61.92)	90%	0.00	90%	(7.08)
	229	Disp Reduct Aid	(3,314.00)	0.00	0.00	0%	0.00	0%	(3,314.00)
	234	Hmstd Market Value Credit	(7,498.00)	0.00	0.00	0%	0.00	0%	(7,498.00)
	300	State Aid and Grants	(17,747.00)	0.00	1,378.02	(8%)	0.00	(8%)	(19,125.02)
	317	LTFM State Aid	0.00	0.00	(99.92)	0%	0.00	0%	99.92
	360	Spec Educ-General	(500,000.00)	0.00	(338,034.00)	68%	0.00	68%	(161,966.00)
	369	Misc State Revenue	(25,455.00)	0.00	(22,909.18)	90%	0.00	90%	(2,545.82)
	370	Aid from MN Children	(5,000.00)	0.00	(10,862.79)	217%	0.00	217%	5,862.79
	397	TRA/PERA Spec Funding Rev	(20,000.00)	0.00	0.00	0%	0.00	0%	(20,000.00)
	400	Fed. Aids & Grants	0.00	0.00	(2,596.77)	0%	0.00	0%	2,596.77
	401	Title I Esea-Part A	(103,000.00)	(21,984.82)	(105,248.54)	102%	0.00	102%	2,248.54
	500	Direct Fed Aid&Grant	(55,000.00)	0.00	(76,787.54)	140%	0.00	140%	21,787.54
01	General Fund		(7,230,263.00)	(1,380,420.26)	(6,509,420.58)	90%	0.00	90%	(720,842.42)

Lake of the Woods Public Schools #390
Rev Summary - Fd, Sou
Period Ending May 31, 2024

Sequence: Fd, O/S

		Description	B24-2 Annual Budget	Period 202411	Year To Date	% YTD	Encumbrances	% YTD + Enc	Remaining Balance
02	Food Service								
	099	Misc Rev-Local Sourc	(20,500.00)	(597.20)	(27,414.73)	134%	0.00	134%	6,914.73
	300	State Aid and Grants	(95,500.00)	(19,831.51)	(146,966.04)	154%	0.00	154%	51,466.04
	471	School Lunch	(70,860.00)	(3,212.64)	(39,558.39)	56%	0.00	56%	(31,301.61)
	472	Special Food	(85,000.00)	(11,380.60)	(83,682.35)	98%	0.00	98%	(1,317.65)
	473	Commodity Cash Program	(350.00)	0.00	(60.00)	17%	0.00	17%	(290.00)
	474	Commodity	(18,000.00)	0.00	0.00	0%	0.00	0%	(18,000.00)
	476	Breakfast	(35,000.00)	(5,085.41)	(38,534.04)	110%	0.00	110%	3,534.04
	601	Type A-Pupils	(20,000.00)	(2,069.85)	(19,118.87)	96%	0.00	96%	(881.13)
02	Food Service		(345,210.00)	(42,177.21)	(355,334.42)	103%	0.00	103%	10,124.42

Lake of the Woods Public Schools #390
Rev Summary - Fd, Sou
Period Ending May 31, 2024

Sequence: Fd, O/S

		Description	B24-2 Annual Budget	Period 202411	Year To Date	% YTD	Encumbrances	% YTD + Enc	Remaining Balance
04	Community Service								
	001	Levy	(35,579.00)	0.00	(10,835.00)	30%	0.00	30%	(24,744.00)
	040	Tuition from Patrons	(42,625.00)	(7,913.04)	(42,394.76)	99%	0.00	99%	(230.24)
	093	Rent from Schl Facil	(1,215.00)	(200.00)	(2,265.00)	186%	0.00	186%	1,050.00
	096	Gifts from Loc Sourc	(2,000.00)	0.00	(2,000.00)	100%	0.00	100%	0.00
	099	Misc Rev-Local Sourc	(2,457.00)	0.00	(2,523.00)	103%	0.00	103%	66.00
	227	Abatement Aid	0.00	0.00	(5.50)	0%	0.00	0%	5.50
	229	Disp Reduct Aid	(175.00)	0.00	0.00	0%	0.00	0%	(175.00)
	234	Hmstd Market Value Credit	(340.00)	0.00	0.00	0%	0.00	0%	(340.00)
	300	State Aid and Grants	(32,758.00)	0.00	(30,477.24)	93%	0.00	93%	(2,280.76)
	370	Aid from MN Children	(9,500.00)	(2,499.99)	(9,999.96)	105%	0.00	105%	499.96
	649	Permanent Transfers	(445,986.00)	0.00	0.00	0%	0.00	0%	(445,986.00)
04	Community Service		(572,635.00)	(10,613.03)	(100,500.46)	18%	0.00	18%	(472,134.54)

Lake of the Woods Public Schools #390
Rev Summary - Fd, Sou
Period Ending May 31, 2024

Sequence: Fd, O/S

		Description	B24-2 Annual Budget	Period 202411	Year To Date	% YTD	Encumbrances	% YTD + Enc	Remaining Balance
07	Debt Redemption								
	001	Levy	(1,012,353.00)	0.00	(32,440.00)	3%	0.00	3%	(979,913.00)
	229	Disp Reduct Aid	(6,100.00)	0.00	(4,341.00)	71%	0.00	71%	(1,759.00)
	234	Hmstd Market Value Credit	(12,000.00)	0.00	(9,822.47)	82%	0.00	82%	(2,177.53)
	258	Sm Bus Mgt.	(140,027.00)	0.00	(140,027.42)	100%	0.00	100%	0.42
	317	LTFM State Aid	(1,431.00)	0.00	0.00	0%	0.00	0%	(1,431.00)
07	Debt Redemption		(1,171,911.00)	0.00	(186,630.89)	16%	0.00	16%	(985,280.11)

Lake of the Woods Public Schools #390
Rev Summary - Fd, Sou
Period Ending May 31, 2024

Sequence: Fd, O/S

		Description	B24-2 Annual Budget	Period 202411	Year To Date	% YTD	Encumbrances	% YTD + Enc	Remaining Balance
21	Student Activity Fund								
	099	Misc Rev-Local Sourc	(39,675.00)	(5,726.05)	(56,127.59)	141%	0.00	141%	16,452.59
21	**Student Activity Fund**		(39,675.00)	(5,726.05)	(56,127.59)	141%	0.00	141%	16,452.59
		Report Totals:	(9,359,694.00)	(1,438,936.55)	(7,208,013.94)	77%	0.00	77%	(2,151,680.06)

Lake of the Woods Public Schools #390
Revenue Guide /Sou-Series
Period Ending May 31, 2024

Sequence: Fd, O/S

	Description	B24-2 Annual Budget	Period 202411	Year To Date	% YTD	Encumbrances	% YTD + Enc	Remaining Balance
01	General Fund							
	000 Local Revenues	(1,965,111.00)	(552,383.73)	(1,735,131.41)	88%	0.00	88%	(229,979.59)
	200 State Revenues	(4,538,950.00)	(806,051.71)	(4,219,128.45)	93%	0.00	93%	(319,821.55)
	300 State Revenues	(568,202.00)	0.00	(370,527.87)	65%	0.00	65%	(197,674.13)
	400 Federal Rev Rcvd From State	(103,000.00)	(21,984.82)	(107,845.31)	105%	0.00	105%	4,845.31
	500 Federal Revenues from Fed Sou	(55,000.00)	0.00	(76,787.54)	140%	0.00	140%	21,787.54
01	**General Fund**	(7,230,263.00)	(1,380,420.26)	(6,509,420.58)	90%	0.00	90%	(720,842.42)

Lake of the Woods Public Schools #390

Revenue Guide /Sou-Series

Period Ending May 31, 2024

Sequence: Fd, O/S

	Description	B24-2 Annual Budget	Period 202411	Year To Date	% YTD	Encumbrances	% YTD + Enc	Remaining Balance
02	Food Service							
	000 Local Revenues	(20,500.00)	(597.20)	(27,414.73)	134%	0.00	134%	6,914.73
	300 State Revenues	(95,500.00)	(19,831.51)	(146,966.04)	154%	0.00	154%	51,466.04
	400 Federal Rev Rcvd From State	(209,210.00)	(19,678.65)	(161,834.78)	77%	0.00	77%	(47,375.22)
	600 Loc Sales, Ins Recov & Jdgmnt	(20,000.00)	(2,069.85)	(19,118.87)	96%	0.00	96%	(881.13)
02	**Food Service**	(345,210.00)	(42,177.21)	(355,334.42)	103%	0.00	103%	10,124.42

Lake of the Woods Public Schools #390
Revenue Guide /Sou-Series
Period Ending May 31, 2024

Sequence: Fd, O/S

	Description	B24-2 Annual Budget	Period 202411	Year To Date	% YTD	Encumbrances	% YTD + Enc	Remaining Balance
04	Community Service							
	000 Local Revenues	(83,876.00)	(8,113.04)	(60,017.76)	72%	0.00	72%	(23,858.24)
	200 State Revenues	(515.00)	0.00	(5.50)	1%	0.00	1%	(509.50)
	300 State Revenues	(42,258.00)	(2,499.99)	(40,477.20)	96%	0.00	96%	(1,780.80)
	600 Incoming Transfer Fr Other Fds	(445,986.00)	0.00	0.00	0%	0.00	0%	(445,986.00)
04	**Community Service**	(572,635.00)	(10,613.03)	(100,500.46)	18%	0.00	18%	(472,134.54)

Lake of the Woods Public Schools #390
Revenue Guide /Sou-Series
Period Ending May 31, 2024

Sequence: Fd, O/S

	Description	B24-2 Annual Budget	Period 202411	Year To Date	% YTD	Encumbrances	% YTD + Enc	Remaining Balance
07	Debt Redemption							
	000 Local Revenues	(1,012,353.00)	0.00	(32,440.00)	3%	0.00	3%	(979,913.00)
	200 State Revenues	(158,127.00)	0.00	(154,190.89)	98%	0.00	98%	(3,936.11)
	300 State Revenues	(1,431.00)	0.00	0.00	0%	0.00	0%	(1,431.00)
07	**Debt Redemption**	(1,171,911.00)	0.00	(186,630.89)	16%	0.00	16%	(985,280.11)

Lake of the Woods Public Schools #390
Revenue Guide /Sou-Series
Period Ending May 31, 2024

Sequence: Fd, O/S

	Description	B24-2 Annual Budget	Period 202411	Year To Date	% YTD	Encumbrances	% YTD + Enc	Remaining Balance
21	Student Activity Fund							
	000 Local Revenues	(39,675.00)	(5,726.05)	(56,127.59)	141%	0.00	141%	16,452.59
21	**Student Activity Fund**	(39,675.00)	(5,726.05)	(56,127.59)	141%	0.00	141%	16,452.59
	Report Totals:	(9,359,694.00)	(1,438,936.55)	(7,208,013.94)	77%	0.00	77%	(2,151,680.06)

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

Sequence: Group-Sub, Crs

L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	Description	24REV Annual Budget	Period 202411	Year To Date	% YTD	Encumbrances	% YTD + Enc	Remaining Balance
	00		ASSETS													
B	21	101	000				100	00	Student Activity Cash	0.00	(4,156.52)	80,094.60	0%	0.00	0%	(80,094.60)
B	21	206	000				200	00	Accounts Payable	0.00	166.54	166.54	0%	0.00	0%	(166.54)
	00		**LIABILITIES**							**0.00**	**(3,989.98)**	**80,261.14**	**0%**	**0.00**	**0%**	**(80,261.14)**
	701		Football													
R	21	005	298	301	099	701	401	701	SEL Calming Corners	0.00	(1,400.00)	(1,400.00)	0%	0.00	0%	1,400.00
	701		**Football**							**0.00**	**(1,400.00)**	**(1,400.00)**	**0%**	**0.00**	**0%**	**1,400.00**
	712		High School Yearbook													
B	21	401	712				400	712	High School Yearbook	0.00	0.00	(9,411.31)	0%	0.00	0%	9,411.31
E	21	005	298	301	401	712	401	712	High School Yearbook	8,100.00	0.00	8,020.28	99%	0.00	99%	79.72
R	21	005	298	301	099	712	401	712	High School Yearbook	(6,500.00)	0.00	(4,825.06)	74%	0.00	74%	(1,674.94)
	712		**High School Yearbook**							**1,600.00**	**0.00**	**(6,216.09)**	**(389%)**	**0.00**	**(389%)**	**7,816.09**
	713		Student Council													
B	21	401	713				400	713	Student Council	0.00	0.00	(1,901.05)	0%	0.00	0%	1,901.05
E	21	005	298	301	401	713	401	713	Student Council	600.00	0.00	641.55	107%	0.00	107%	(41.55)
R	21	005	298	301	099	713	401	713	Student Council	(1,000.00)	(210.30)	(1,342.79)	134%	0.00	134%	342.79
	713		**Student Council**							**(400.00)**	**(210.30)**	**(2,602.29)**	**651%**	**0.00**	**651%**	**2,202.29**
	714		Special Ed Fundraising													
B	21	401	714				400	714	Special Ed Fundraising	0.00	0.00	(2,128.82)	0%	0.00	0%	2,128.82
E	21	005	298	301	401	714	401	714	Special Ed Cooking	3,000.00	229.70	4,438.12	148%	0.00	148%	(1,438.12)
R	21	005	298	301	099	714	401	714	Special Ed Cooking	(450.00)	(324.00)	(3,812.48)	847%	0.00	847%	3,362.48
	714		**Special Ed Fundraising**							**2,550.00**	**(94.30)**	**(1,503.18)**	**(59%)**	**0.00**	**(59%)**	**4,053.18**
	715		Elementary Yearbook													
B	21	401	715				400	715	Elementary Yearbook	0.00	0.00	(2,788.20)	0%	0.00	0%	2,788.20
E	21	005	298	301	401	715	401	715	Elementary Yearbook	500.00	(93.84)	(77.84)	(16%)	0.00	(16%)	577.84
R	21	005	298	301	099	715	401	715	Elementary Yearbook	(1,300.00)	(303.00)	(699.00)	54%	0.00	54%	(601.00)
	715		**Elementary Yearbook**							**(800.00)**	**(396.84)**	**(3,565.04)**	**446%**	**0.00**	**446%**	**2,765.04**
	716		Elementary Fundraising													
B	21	401	716				400	716	Elementary Fundraising	0.00	0.00	(7,432.95)	0%	0.00	0%	7,432.95
E	21	005	298	301	401	716	401	716	Elementary PBIS	7,000.00	0.00	4,026.68	58%	19.98	58%	2,953.34
R	21	005	298	301	099	716	401	716	Elementary PBIS	0.00	0.00	(1,343.25)	0%	0.00	0%	1,343.25
	716		**Elementary Fundraising**							**7,000.00**	**0.00**	**(4,749.52)**	**(68%)**	**19.98**	**(68%)**	**11,729.54**
	722		Class of 2022													
E	21	005	298	301	401	722	401	722	Class of 2031	17,610.00	151.91	5,084.01	29%	0.00	29%	12,525.99

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

Sequence: Group-Sub, Crs

L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	Description	24REV Annual Budget	Period 202411	Year To Date	% YTD	Encumbrances	% YTD + Enc	Remaining Balance
	722	Class of 2022														
R	21	005	298	301	099	722	401	722	Class of 2031	(10,000.00)	0.00	(9,702.80)	97%	0.00	97%	(297.20)
	722	**Class of 2022**								**7,610.00**	**151.91**	**(4,618.79)**	**(61%)**	**0.00**	**(61%)**	**12,228.79**
	723	Class of 2023														
E	21	005	298	301	401	723	401	723	Class of 2023	0.00	747.31	747.31	0%	0.00	0%	(747.31)
	723	**Class of 2023**								**0.00**	**747.31**	**747.31**	**0%**	**0.00**	**0%**	**(747.31)**
	724	Class of 2024														
B	21	401	724				400	724	Class of 2024	0.00	0.00	(10,803.85)	0%	0.00	0%	10,803.85
R	21	005	298	301	099	724	401	724	Class of 2024	(2,000.00)	(1,200.00)	(9,158.00)	458%	0.00	458%	7,158.00
E	21	005	298	301	401	724	401	724	Class of 2024	2,000.00	7,988.32	12,242.42	612%	0.00	612%	(10,242.42)
	724	**Class of 2024**								**0.00**	**6,788.32**	**(7,719.43)**	**0%**	**0.00**	**0%**	**7,719.43**
	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	5,000.00	0.00	790.82	16%	0.00	16%	4,209.18
R	21	005	298	301	099	725	401	725	Class of 2025	(4,000.00)	(1,230.00)	(2,155.00)	54%	0.00	54%	(1,845.00)
	725	**Class of 2025**								**1,000.00**	**(1,230.00)**	**(11,986.30)**	**(1199%)**	**0.00**	**(1199%)**	**12,986.30**
	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	(9,565.00)	239%	0.00	239%	5,565.00
E	21	005	298	301	401	726	401	726	Class of 2026	3,000.00	0.00	6,176.00	206%	0.00	206%	(3,176.00)
	726	**Class of 2026**								**(1,000.00)**	**0.00**	**(10,624.06)**	**1062%**	**0.00**	**1062%**	**9,624.06**
	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	2,000.00	0.00	1,943.75	97%	0.00	97%	56.25
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**								**(2,000.00)**	**0.00**	**(3,634.29)**	**182%**	**0.00**	**182%**	**1,634.29**
	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	4,000.00	0.00	(2,731.53)	(68%)	0.00	(68%)	6,731.53
R	21	005	298	301	099	729	401	729	Class of 2028 Revenue	(425.00)	0.00	(405.25)	95%	0.00	95%	(19.75)
	729	**Class of 2028**								**3,575.00**	**0.00**	**(369.29)**	**(10%)**	**0.00**	**(10%)**	**3,944.29**
	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
R	21	005	298	301	099	730	401	730	Class of 2029	0.00	(580.00)	(580.00)	0%	0.00	0%	580.00

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

Sequence: Group-Sub, Crs

L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	Description	24REV Annual Budget	Period 202411	Year To Date	% YTD	Encumbrances	% YTD + Enc	Remaining Balance
	730	Class of 2029														
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**	**(580.00)**	**(4,045.10)**	**(101%)**	**0.00**	**(101%)**	**8,045.10**
	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	1,500.00	692.63	1,829.44	122%	96.95	128%	(426.39)
R	21	005	298	301	099	731	401	731	High School PBIS	(1,000.00)	0.00	(4,647.88)	465%	0.00	465%	3,647.88
	731	**HS PBIS**								**500.00**	**692.63**	**(4,554.12)**	**(911%)**	**96.95**	**(891%)**	**4,957.17**
	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)	(478.75)	(2,718.08)	54%	0.00	54%	(2,281.92)
E	21	005	298	301	401	732	401	732	Backpack Program	1,500.00	0.00	2,413.90	161%	0.00	161%	(913.90)
	732	**Backpack Program**								**(3,500.00)**	**(478.75)**	**(10,091.63)**	**288%**	**0.00**	**288%**	**6,591.63**
	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	0.00	0.00	1,278.00	0%	0.00	0%	(1,278.00)
R	21	005	298	301	099	733	401	733	Class of 2030	0.00	0.00	(520.00)	0%	0.00	0%	520.00
	733	**Class of 2030**								**0.00**	**0.00**	**(3,329.32)**	**0%**	**0.00**	**0%**	**3,329.32**
									Report Totals:	**20,135.00**	**0.00**	**0.00**	**0%**	**116.93**	**1%**	**20,018.07**

Lake of the Woods Public Schools #390

Student Activity Transaction Report

202411 through 202411

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

21 Student Activity Fund

0390 B 21 101 000 Student Activity Cash — St Bal: $84,251.12 Activity: ($4,156.52) Enc: $0.00 End Bal: $80,094.60

Type	Code	Period	Date	St	Vendor / Cust / Desc	Detail Description	PO#	Inv Ref	PmtDt/DepCtl	Pmt Tp	Check#	Amount
JE	9342	202411	05/31/24		2 Pcard Credit not posted							72.70
											Total JE Activity:	$72.70

0390 E 21 005 298 301 401 714 Special Ed Cooking — St Bal: $4,208.42 Activity: $229.70 Enc: $0.00 End Bal: $4,438.12

Type	Code	Period	Date	St	Vendor / Cust / Desc	Detail Description	PO#	Inv Ref	PmtDt/DepCtl	Pmt Tp	Check#	Amount
VOU	74621	202411	05/01/24	1	00364 US Foods	CS 2961068 - Disposable Cups		4252198	05/06/24	CH	9476860	37.18
VOU	74721	202411	05/17/24	1	2315 Lake of the Woods Foods	High School - SPED		05/17/24	05/17/24	CH	9476922	192.52
											Total Voucher Activity:	$229.70

0390 E 21 005 298 301 401 715 Elementary Yearbook — St Bal: $16.00 Activity: ($93.84) Enc: $0.00 End Bal: ($77.84)

Type	Code	Period	Date	St	Vendor / Cust / Desc	Detail Description	PO#	Inv Ref	PmtDt/DepCtl	Pmt Tp	Check#	Amount
VOU	74826	202411	05/30/24	1	4847 Josten's	8 Overrun Copies		1382177				(93.84)
											Total Voucher Activity:	($93.84)

0390 E 21 005 298 301 401 722 Class of 2031 — St Bal: $4,932.10 Activity: $151.91 Enc: $0.00 End Bal: $5,084.01

Type	Code	Period	Date	St	Vendor / Cust / Desc	Detail Description	PO#	Inv Ref	PmtDt/DepCtl	Pmt Tp	Check#	Amount
VOU	74721	202411	05/17/24	1	2315 Lake of the Woods Foods	Class of 2031		05/17/24	05/17/24	CH	9476922	151.91
											Total Voucher Activity:	$151.91

0390 E 21 005 298 301 401 723 Class of 2023 — St Bal: $0.00 Activity: $747.31 Enc: $0.00 End Bal: $747.31

Type	Code	Period	Date	St	Vendor / Cust / Desc	Detail Description	PO#	Inv Ref	PmtDt/DepCtl	Pmt Tp	Check#	Amount
VOU	74748	202411	05/20/24	1	5124 MOELLER, JENNIFER	Ultimate Sports Bar		05/20/24	05/20/24	CH	9476934	747.31
											Total Voucher Activity:	$747.31

0390 E 21 005 298 301 401 724 Class of 2024 — St Bal: $4,254.10 Activity: $7,988.32 Enc: $0.00 End Bal: $12,242.42

Type	Code	Period	Date	St	Vendor / Cust / Desc	Detail Description	PO#	Inv Ref	PmtDt/DepCtl	Pmt Tp	Check#	Amount
VOU	74720	202411	05/15/24	1	09533 BORDER BANK - BAUDETTE	Senior Trip Money - Class of 2024		05/15/24	05/15/24	CH	9476906	1,700.00
VOU	74790	202411	05/22/24	1	5505 CHANHASSEN DINNER THEATE	Chanhassen Dinner Theater Sales		1173434	05/22/24	CC	0	1,738.32
VOU	74830	202411	05/30/24	1	5523 BEMIDJI BUS LINE	Senior Class 2024 Trip		10072	05/31/24	CH	9476949	4,550.00
											Total Voucher Activity:	$7,988.32

0390 E 21 005 298 301 401 731 High School PBIS — St Bal: $1,136.81 Activity: $692.63 Enc: $0.00 End Bal: $1,829.44

Type	Code	Period	Date	St	Vendor / Cust / Desc	Detail Description	PO#	Inv Ref	PmtDt/DepCtl	Pmt Tp	Check#	Amount
JE	9342	202411	05/31/24		1 Pcard Credit not posted							(72.70)
											Total JE Activity:	($72.70)
VOU	74714	202411	05/15/24	1	2899 AMAZON CAPITAL SERVICES	B0B3GQD1KX - Eco Walker Safety		A1RAQQZKW	05/17/24	CH	9476910	67.92
VOU	74714	202411	05/15/24	1	2899 AMAZON CAPITAL SERVICES	B06XGJF2WZ - Franklin Sports Pla		A1RAQQZKW	05/17/24	CH	9476910	41.77
VOU	74761	202411	05/22/24	1	5271 MERCHANT, MARY	Volleyball		05/22/24	05/28/24	CH	9476944	15.00

Lake of the Woods Public Schools #390

Student Activity Transaction Report

202411 through 202411

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

21 Student Activity Fund

0390 E 21 005 298 301 401 731 High School PBIS — **St Bal: $1,136.81 Activity: $692.63 Enc: $0.00 End Bal: $1,829.44**

Type	Code	Period	Date	St	Vendor / Cust / Desc	Detail Description	PO#	Inv Ref	PmtDt/DepCtl	Pmt Tp	Check#	Amount
VOU	74761	202411	05/22/24	1	5271 MERCHANT, MARY	Tax		05/22/24	05/28/24	CH	9476944	2.44
VOU	74761	202411	05/22/24	1	5271 MERCHANT, MARY	Site Merch		05/22/24	05/28/24	CH	9476944	15.00
VOU	74762	202411	05/22/24	1	5271 MERCHANT, MARY	Tax		05/22/24	05/28/24	CH	9476944	2.41
VOU	74762	202411	05/22/24	1	5271 MERCHANT, MARY	Blanket		05/22/24	05/28/24	CH	9476944	34.99
VOU	74771	202411	05/22/24	1	5252 Naeir	Processing Fee		1014606	05/22/24	CC	0	32.00
VOU	74771	202411	05/22/24	1	5252 Naeir	6868964 - Permanent Marker Sets		1014606	05/22/24	CC	0	28.00
VOU	74771	202411	05/22/24	1	5252 Naeir	6868850 - Permanent Markers		1014606	05/22/24	CC	0	27.00
VOU	74771	202411	05/22/24	1	5252 Naeir	6865884 - Cip On Mini Dry Erase M		1014606	05/22/24	CC	0	14.00
VOU	74771	202411	05/22/24	1	5252 Naeir	686190 - Alphabet Adhesive Stencil		1014606	05/22/24	CC	0	70.50
VOU	74771	202411	05/22/24	1	5252 Naeir	6861496 - Felt Tip Pens Medium Pc		1014606	05/22/24	CC	0	9.00
VOU	74771	202411	05/22/24	1	5252 Naeir	6861486 - Gel Ink Pens Medium Po		1014606	05/22/24	CC	0	24.00
VOU	74771	202411	05/22/24	1	5252 Naeir	6856644 - Large Picture Hanging S		1014606	05/22/24	CC	0	10.00
VOU	74771	202411	05/22/24	1	5252 Naeir	6869093 - Mechanical Pencils		1014606	05/22/24	CC	0	17.00
VOU	74771	202411	05/22/24	1	5252 Naeir	6856224 - Leatherette Journals		1014606	05/22/24	CC	0	24.00
VOU	74771	202411	05/22/24	1	5252 Naeir	5354772 - Inspirational Daily Messa		1014606	05/22/24	CC	0	2.75
VOU	74772	202411	05/22/24	1	07003 SAM'S CLUB	Water		05/22/24	05/22/24	CC	0	3.98
VOU	74772	202411	05/22/24	1	07003 SAM'S CLUB	Tri Fruity		05/22/24	05/22/24	CC	0	63.92
VOU	74773	202411	05/22/24	1	07003 SAM'S CLUB	Tax		05/22/24	05/22/24	CC	0	4.79
VOU	74773	202411	05/22/24	1	07003 SAM'S CLUB	Water		05/22/24	05/22/24	CC	0	3.98
VOU	74773	202411	05/22/24	1	07003 SAM'S CLUB	Tri Fruity		05/22/24	05/22/24	CC	0	63.92
VOU	74774	202411	05/22/24	1	07003 SAM'S CLUB	Tri Fruity		05/22/24				63.92
VOU	74774	202411	05/22/24	1	07003 SAM'S CLUB	Tax		05/22/24				4.79
VOU	74774	202411	05/22/24	1	07003 SAM'S CLUB	Should Be a Credit		05/22/24				(3.98)
VOU	74774	202411	05/22/24	1	07003 SAM'S CLUB	Should Be a Credit		05/22/24				(4.79)
VOU	74774	202411	05/22/24	1	07003 SAM'S CLUB	Water		05/22/24				3.98
VOU	74774	202411	05/22/24	1	07003 SAM'S CLUB	Should Be a Credit		05/22/24				(63.92)
VOU	74775	202411	05/22/24	1	07003 SAM'S CLUB	HS PBIS Rewards - Return		05/22/24				(21.16)
VOU	74776	202411	05/22/24	1	07003 SAM'S CLUB	HS PBIS Rewards - Return		05/22/24				(51.54)
VOU	74777	202411	05/22/24	1	4403 DOLLAR GENERAL	HS PBIS Rewards		05/22/24	05/22/24	CC	0	100.00
VOU	74778	202411	05/22/24	1	5479 CARIBOU COFFEE	HS PBIS Rewards		05/22/24	05/22/24	CC	0	100.00
VOU	74779	202411	05/22/24	1	3123 WAL-MART	Water Bottles		05/22/24	05/22/24	CC	0	9.00
VOU	74779	202411	05/22/24	1	3123 WAL-MART	Tax		05/22/24	05/22/24	CC	0	0.66
VOU	74780	202411	05/22/24	1	03364 HOLIDAY	HS PBIS Rewards		05/22/24	05/22/24	CC	0	50.00
											Total Voucher Activity:	**$765.33**

0390 R 21 005 298 301 099 701 SEL Calming Corners — **St Bal: Activity: ($1,400.00) Enc: $0.00 End Bal: ($1,400.00)**

Type	Code	Period	Date	St	Vendor / Cust / Desc	Detail Description	PO#	Inv Ref	PmtDt/DepCtl	Pmt Tp	Check#	Amount
RCT	26657	202411	05/21/24	1	1057 Student Activity	SEL Calming Corners			6427	CH	002510	(600.00)
RCT	26658	202411	05/21/24	1	1057 Student Activity	SEL Calming Corners			6427	CH	002511	(600.00)

Lake of the Woods Public Schools #390
Student Activity Transaction Report
202411 through 202411

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

21 Student Activity Fund

0390 R 21 005 298 301 099 701 SEL Calming Corners — St Bal: | Activity: ($1,400.00) | Enc: $0.00 | End Bal: ($1,400.00)

Type	Code	Period	Date	St	Vendor / Cust / Desc	Detail Description	PO#	Inv Ref	PmtDt/DepCtl	Pmt Tp	Check#	Amount
RCT	26709	202411	05/08/24	1	1057 Student Activity	SEL Calming Corners			6434	CH	002507	(200.00)
											Total Receipt Activity:	($1,400.00)

0390 R 21 005 298 301 099 713 Student Council — St Bal: ($1,132.49) | Activity: ($210.30) | Enc: $0.00 | End Bal: ($1,342.79)

Type	Code	Period	Date	St	Vendor / Cust / Desc	Detail Description	PO#	Inv Ref	PmtDt/DepCtl	Pmt Tp	Check#	Amount
RCT	26675	202411	05/29/24	1	1057 Student Activity	Student Council			6429	CH	002208	(7.30)
RCT	26706	202411	05/16/24	1	1057 Student Activity	Student Council			6433	CH	002205	(203.00)
											Total Receipt Activity:	($210.30)

0390 R 21 005 298 301 099 714 Special Ed Cooking — St Bal: ($3,488.48) | Activity: ($324.00) | Enc: $0.00 | End Bal: ($3,812.48)

Type	Code	Period	Date	St	Vendor / Cust / Desc	Detail Description	PO#	Inv Ref	PmtDt/DepCtl	Pmt Tp	Check#	Amount
RCT	26699	202411	05/24/24	1	1057 Student Activity	Special Ed Cooking			6432	CH	0002209	(147.00)
RCT	26722	202411	05/14/24	1	1057 Student Activity	Special Ed Cooking			6435	CH	002203	(177.00)
											Total Receipt Activity:	($324.00)

0390 R 21 005 298 301 099 715 Elementary Yearbook — St Bal: ($396.00) | Activity: ($303.00) | Enc: $0.00 | End Bal: ($699.00)

Type	Code	Period	Date	St	Vendor / Cust / Desc	Detail Description	PO#	Inv Ref	PmtDt/DepCtl	Pmt Tp	Check#	Amount
RCT	26679	202411	05/29/24	1	1057 Student Activity	Elementary Yearbook			6429	CH	001903	(303.00)
											Total Receipt Activity:	($303.00)

0390 R 21 005 298 301 099 724 Class of 2024 — St Bal: ($7,958.00) | Activity: ($1,200.00) | Enc: $0.00 | End Bal: ($9,158.00)

Type	Code	Period	Date	St	Vendor / Cust / Desc	Detail Description	PO#	Inv Ref	PmtDt/DepCtl	Pmt Tp	Check#	Amount
RCT	26659	202411	05/21/24	1	1057 Student Activity	Class of 2024			6427	CH	002206	(1,200.00)
											Total Receipt Activity:	($1,200.00)

0390 R 21 005 298 301 099 725 Class of 2025 — St Bal: ($925.00) | Activity: ($1,230.00) | Enc: $0.00 | End Bal: ($2,155.00)

Type	Code	Period	Date	St	Vendor / Cust / Desc	Detail Description	PO#	Inv Ref	PmtDt/DepCtl	Pmt Tp	Check#	Amount
RCT	26721	202411	05/14/24	1	1057 Student Activity	Class of 2025			6435	CH	002204	(1,230.00)
											Total Receipt Activity:	($1,230.00)

0390 R 21 005 298 301 099 730 Class of 2029 — St Bal: $0.00 | Activity: ($580.00) | Enc: $0.00 | End Bal: ($580.00)

Type	Code	Period	Date	St	Vendor / Cust / Desc	Detail Description	PO#	Inv Ref	PmtDt/DepCtl	Pmt Tp	Check#	Amount
RCT	26654	202411	05/21/24	1	1057 Student Activity	Class of 2029			6427	CH	002207	(580.00)
											Total Receipt Activity:	($580.00)

0390 R 21 005 298 301 099 732 Backpack Program — St Bal: ($2,239.33) | Activity: ($478.75) | Enc: $0.00 | End Bal: ($2,718.08)

Type	Code	Period	Date	St	Vendor / Cust / Desc	Detail Description	PO#	Inv Ref	PmtDt/DepCtl	Pmt Tp	Check#	Amount
RCT	26684	202411	05/03/24	1	1057 Student Activity	Backpack Program			6431	CH	002506	(258.75)

Lake of the Woods Public Schools #390
Student Activity Transaction Report
202411 through 202411

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

21 Student Activity Fund

0390 R 21 005 298 301 099 732 Backpack Program — **St Bal:** ($2,239.33) **Activity:** ($478.75) **Enc:** $0.00 **End Bal:** ($2,718.08)

Type	Code	Period	Date	St	Vendor / Cust / Desc	Detail Description	PO#	Inv Ref	PmtDt/DepCtl	Pmt Tp	Check#	Amount
RCT	26710	202411	05/08/24	1	1057 Student Activity	Backpack Program			6434	CH	002508	(220.00)
											Total Receipt Activity:	($478.75)

21	**Student Activity Fund**	$82,659.25	($166.54)	$0.00	$82,492.71
	Report Total Balance:	$82,659.25	($166.54)	$0.00	$82,492.71

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

Sequence: L, Fd

	District Account Description	B24-2 Annual Budget	Period 202411	Year To Date	% YTD	Encumbrances	% YTD + Enc	Remaining Balance
01	General	7,543,929.00	571,126.22	6,143,831.03	81%	104,659.71	83%	1,295,438.26
02	Food Service	337,021.00	33,847.91	371,489.35	110%	0.00	110%	(34,468.35)
04	Community Service	424,541.00	29,305.13	341,133.17	80%	91.02	80%	83,316.81
07	Debt Redemption	1,131,955.00	0.00	1,045,400.00	92%	0.00	92%	86,555.00
E	Expenditure	9,437,446.00	634,279.26	7,901,853.55	84%	104,750.73	85%	1,430,841.72
01	General	(7,269,938.00)	(1,386,146.31)	(6,565,548.17)	90%	0.00	90%	(704,389.83)
02	Food Service	(345,210.00)	(42,177.21)	(355,334.42)	103%	0.00	103%	10,124.42
04	Community Service	(572,635.00)	(10,613.03)	(100,500.46)	18%	0.00	18%	(472,134.54)
07	Debt Redemption	(1,171,911.00)	0.00	(186,630.89)	16%	0.00	16%	(985,280.11)
R	Revenue	(9,359,694.00)	(1,438,936.55)	(7,208,013.94)	77%	0.00	77%	(2,151,680.06)
	Report Totals:	77,752.00	(804,657.29)	693,839.61	892%	104,750.73	1027%	(720,838.34)

Lake of the Woods Public Schools #390
Wire Payment Register

Bank	Batch	Pmt No	Check No	Pay Type	Grp	Code	Rcd	Vendor	Tax Class	Print	Recon	Void	Pay/Void Date	Amount
BOR		49831		Wire	1	09541		PERA		No	Yes	No	05/15/2024	9,644.13
BOR		49832		Wire	1	3198		Educators Benefit Consultants,		No	Yes	No	05/15/2024	8,004.29
BOR		49833		Wire	1	3475		Teacher Retirement Association		No	Yes	No	05/15/2024	18,606.33
BOR		49834		Wire	1	3503		USA TAX		No	Yes	No	05/15/2024	39,662.37
BOR		49835		Wire	1	3504		MINNESOTA TAX		No	Yes	No	05/15/2024	6,460.26
BOR		49836		Wire	1	5457		JOHN DEERE CREDIT, INC.		No	Yes	No	05/15/2024	2,162.53
BOR		49837		Wire	2	5259		Wex HSA		No	Yes	No	05/15/2024	2,274.45
BOR		49920		Wire	1	09541		PERA		No	No	No	05/30/2024	10,170.23
BOR		49921		Wire	1	3198		Educators Benefit Consultants,		No	No	No	05/30/2024	8,004.29
BOR		49922		Wire	1	3475		Teacher Retirement Association		No	No	No	05/30/2024	22,003.87
BOR		49923		Wire	1	3503		USA TAX		No	No	No	05/30/2024	46,673.18
BOR		49924		Wire	1	3504		MINNESOTA TAX		No	No	No	05/30/2024	7,933.10
BOR		49925		Wire	2	5259		Wex HSA		No	No	No	05/30/2024	2,274.45
BOR		49927		Wire	1	09533		BORDER BANK - BAUDETTE		No	Yes	No	05/31/2024	10.00
BOR		49928		Wire	1	1769		AFLAC		No	Yes	No	05/31/2024	239.54
BOR		49929		Wire	1	4325		rSchool Today		No	Yes	No	05/31/2024	64.68
BOR		49930		Wire	1	4676		Payline Data		No	Yes	No	05/31/2024	20.00
BOR		49931		Wire	1	4928		School Pay Fee-I3 Verticles LLC		No	Yes	No	05/31/2024	149.36
BOR		49932		Wire	1	5090		Delta Dental of Minnesota		No	Yes	No	05/31/2024	2,236.98
BOR		49933		Wire	1	5116		VSP Insurance CO		No	Yes	No	05/31/2024	340.28
BOR		49934		Wire	1	5222		Medica-North Risk		No	Yes	No	05/31/2024	50,072.12
BOR		49935		Wire	1	5276		WEX FSA/DEP Reimb. or Fees		No	Yes	No	05/31/2024	1,155.00

Bank Total: $238,161.44

Report Total: $238,161.44

DeeDee Stenberg
PO Box 8
Baudette MN 56623
218-230-0169

May 28, 2024

Mr. Jeff Nelson, Superintendent
236 15th Avenue SW
PO Box 310
Baudette MN 56623

Please accept this letter as formal notification of my resignation from my position as High School Social Worker at Lake of the Woods School. I will be resigning effective at the end of the 2023-2024 school year, reserving all rights and benefits afforded me according to the 2023-2025 Master Agreement. I have appreciated my time working at LOW and am grateful for the opportunities I've had.

Sincerely,

DeeDee Stenberg

DeeDee Stenberg

Received 05/28/24
Jill Olson

School Board Agenda

Lake of the Woods School
School Board Meeting
Agenda Information

Date:
6/24/24
* *

Agenda Item:
7d. Superintendent Evaluation and Contract Approval
* *

Background Information:
It is the School Boards responsibility to annually evaluate the Superintendent. Each school board member is given a Superintendent Performance Evaluation Form. The form focuses on ten main competencies common to the position of Superintendent. Each main competency has a number of performance indicators that are rated using the following scale:

Evaluation Scale:
1 indicates unacceptable performance
2 indicates improvement needed
3 indicates expectations have been met
4 indicates very good performance
5 indicates outstanding performance
UA indicates unable to answer

On June 18th, 2024, Board Directors Johnson, Robida, and Sonstegard met with Superintendent Nelson to review his performance evaluation and establish his professional growth plan for the 2024-2025 School Year. Following is a list of each main competency and the overall average score from the related performance indicators that were submitted to Director Lyon.

1. The Superintendent provides leadership for the School District's educational programs, staff development programs, and curriculum development to provide the best possible learning environment for students. Overall average score: 3.7
2. The Superintendent informs and advises the School Board about programs, practices, and problems of the School District and keeps the School Board informed of the activities operating under the School Board's authority. Average overall score: 3.6
3. The Superintendent explains the educational needs of the School District to the School Board, including recommending necessary new or revised policies and staffing changes for School Board Action. Overall average score: 3.8
4. The Superintendent acts as a liaison between the community and the School District and responds to concerns of parents, students, citizens, and staff to increase understanding of policies and practices and to keep them informed of and involved with School District activities. Overall average score: 2.9
5. The Superintendent oversees all financial operations of the School District and prepares, presents and recommends the various budgets to the School Board. Average overall score: 3.2
6. The Superintendent interprets employee proposals for the School Board and recommends adjustments to employee policies and salary structures. Overall average score: 3.7
7. The Superintendent institutes and updates a comprehensive strategic planning process, including short-term and long-term planning, School District goals, and instructional goals. Overall average score: 3.4

8. The Superintendent establishes and maintains good relationships with agencies and personnel outside the School District to promote the best interest of the School District through contact with legislators, other superintendents, local governmental leaders, etc. Overall average score: 3.1
9. The Superintendent maintains and improves effective School Board-Superintendent relations by periodically reviewing and upgrading performance through seminars and training sessions. Overall average score: 3.2
10. The Superintendent delegates responsibility and authority to School District employees as appropriate, defines the authority and responsibilities of mid-management staff, and effectively evaluates them. Overall average score: 3.2

* *

Attachments: 2024-2026 Superintendent Contract

* *

Fiscal Impact: Reduction to 0.80 FTE provide approximately $24,000 in salary reduction.

* *

Recommendation(s):

Superintendent Evaluation Board Committee members recommend approving the Superintendent Evaluation for the 2023-2024 School Year.

* *

PART-TIME (0.8 FTE) SUPERINTENDENTCONTRACT

ARTICLE I
PURPOSE

This Contract is entered into between Independent School District No.390, Minnesota, hereinafter referred to as the School District, and Jeff Nelson, hereinafter referred to as the Superintendent, a legally qualified and licensed superintendent who agrees to perform the duties of the Superintendent of the School District.

ARTICLE II
APPLICABLE STATUTE

This Contract is entered into between the School District and the Superintendent in conformance with M.S.123B.143.

ARTICLE III
LICENSE

The Superintendent shall furnish the School Board, throughout the life of this Contract, a valid and appropriate license to act as superintendent in the State of Minnesota as provided by applicable laws, rules, and regulations.

ARTICLE IV
DURATION, EXPIRATION, TERMINATION
DURING THE TERM, MUTUAL CONSENT, AND CONTINGENCY

Section 1. Duration: This Contract is for a term of 2 years commencing on July 1, 2024, and ending on June 30, 2026. It shall remain in full force and effect unless modified by mutual consent of the School Board and the Superintendent or unless terminated as provided in this Contract.

NOTE 1: Pursuant to M.S. 123B.143, Subd. 1., a School Board may enter into a Contract with a Superintendent for a period of time no longer than three (3) years. The Contract must provide that the School Board, at its discretion, may or may not enter into a subsequent Contract. Such a Contract may not be extended during its term. However, during the last three hundred sixty-five (365) days of such a Contract, a School Board may negotiate and enter into a subsequent Contract to take effect upon the expiration of the existing Contract. Such subsequent Contract must be contingent upon the Superintendent completing the terms of the existing Contract.

Section 2. Expiration: This Contract shall expire at the end of the term specified in Section 1. above. At the conclusion of its term, neither party shall have any further claim against the other, and the School District's employment of the Superintendent shall cease, unless a subsequent Contract is entered into in accordance with M.S. 123B.143, Subd. 1. Three (3) to six (6) months prior to the expiration of this Contact, at the Superintendent's written request, the School board shall conduct a performance evaluation of the Superintendent pursuant to M.S. 13D.05, Subd. 3.

Section 3. Termination During the Term: The Superintendent's employment may be terminated during the term of this Contract only for cause as defined in M.S. 122A.40, Subd. 9. and Subd. 13., but, except for purposes of describing grounds for discharge, the provisions of M.S. 122A.40 shall not be applicable. If the School Board proposes to terminate the Superintendent during the term of this Contract

for cause as described in M.S. 122A.40, Subd. 9. or Subd. 13., it shall notify the Superintendent in writing of the proposed grounds for termination. The Superintendent shall be entitled to a hearing before an arbitrator provided the Superintendent makes such a request in writing to the School Board Chair within fifteen (15) calendar days after receipt of the written notice of the proposed termination. In such an event, the parties shall jointly petition the Minnesota Bureau of Mediation Services (BMS) for a list of five (5) arbitrators. The arbitrator shall be selected by the parties through the striking process as provided by BMS rules. The arbitrator shall conduct a hearing under arbitration procedure rules and issue a written decision. The decision of the arbitrator shall be final and binding on the parties, subject to judicial review of arbitration decisions as provided by law. The Superintendent may be suspended with pay pending final determination by the arbitrator. If the Superintendent fails to request a hearing as provided in this section within the fifteen (15)-day calendar period, he/she shall be deemed to have acquiesced to the School Board's proposed action, and the proposed action shall become final on such date as determined by the School Board, and the Superintendent shall have no further claim or recourse.

Section 4. Mutual Consent: This Contract may be terminated at any time by mutual consent of the School Board and the Superintendent.

Section 5. Contingency: If this Contract is a subsequent Contract entered into prior to the completion of an existing Contract, this subsequent Contract is contingent upon the Superintendent completing the terms of the existing Contract.

ARTICLE V
DUTIES

The Superintendent shall have charge of the administration of the schools under the direction of the School Board. The Superintendent shall be the chief executive officer of the School District; shall direct and assign teachers and other School District employees under the Superintendent's supervision; shall organize, re-organize, and arrange the administrative and supervisory staff, including instruction and business affairs, as best serves the School District subject to the approval of the School Board; shall select all personnel subject to the approval of the School Board; shall, from time to time, suggest policies, regulations, rules, and procedures deemed necessary for the School District; and, in general, perform all duties incident to the office of the Superintendent and such other duties as may be prescribed by the School Board from time to time. The Superintendent shall abide by the policies, regulations, rules, and procedures established by the School Board and the State of Minnesota. The Superintendent shall have the right to attend all School Board meetings and all School Board and citizen committee meetings, serve as an ex-officio member of the School Board and all School Board committees, and provide administrative recommendations on each item of business considered by each of these groups.

ARTICLE VI
DUTY YEAR AND LEAVES OF ABSENCE

Section 1. Basic Work Year: The Superintendent's duty year shall be for the entire twelve (12)-month Contract year, and the Superintendent shall perform duties on those legal holidays on which the School Board is authorized to conduct school if the School Board so determines. The Superintendent's basic work week shall be 4 days (primarily Monday through Thursday). The Superintendent shall be on duty during any emergency, natural or unnatural, unless otherwise excused in accordance with School Board administrative policy.

Section 2. Vacation: The Superintendent shall earn 16 working days of annual paid vacation each Contract year. Unused vacation must be taken within six (6) months after the end of the Contract year in which it is earned. Upon voluntary termination of employment, the Superintendent shall be entitled to payment for any unused vacation days earned and accrued pursuant to the provisions of this section; however, if the Superintendent is involuntarily terminated, he/she shall not be entitled to unused earned and accrued vacation days.

Section 3. Holidays: The Superintendent shall be entitled to 10 paid holidays as designated by the School Board each Contract year.

New Year's Day	Memorial Day	Thanksgiving Day
Presidents Day	Juneteenth	Christmas Day
Easter Monday	Independence Day	Christmas Eve
	Labor Day	

Section 4. Sick and Safe Time (SST): Annual sick and safe leave of up to 96 hours without loss of pay shall be granted to the Superintendent each year. Unused sick and safe time shall accumulate to a maximum of 1,200 hours. Any sick and safe time beyond the maximum 1,200 remaining at the end of each fiscal year, shall be paid into the Superintendent's 403B annuity at an amount obtained by multiplying 50% of the unused sick hours times the Superintendent's current hourly rate of pay.

Section 5. Workers' Compensation: Pursuant to M.S. Chapter 176, the Superintendent 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, the 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 accrued sick leave.

Section 6. Bereavement Leave: The Superintendent shall be granted bereavement leave for a death within the Superintendent's immediate family. The time utilized shall be in an amount to be determined after conferring with the School Board Chair. Days utilized will be deducted from the Superintendent's sick leave.

Section 7. Emergency Leave: The Superintendent may be granted paid emergency leave at the discretion of the School Board.

Section 8. Jury Service: The Superintendent who serves on jury duty shall be granted the day or days necessary as stipulated by the court to discharge this responsibility without any salary deduction or loss of basic leave allowance. The compensation received for jury duty service shall be remitted to the School District.

Section 9. Personal Leave: The Superintendent shall be eligible for three (3) personal leave days per year, non-accumulative from year-to-year

Section 10. Disability: If the Superintendent is unable to perform his/her regular duties because of personal illness or disability and has exhausted all accumulated sick leave, the School Board shall

provide additional paid sick leave at a salary equal to 66 percent of the Superintendent's regular salary until the expiration of the waiting period for long-term disability insurance.

Section 11. Medical Leave: Pursuant to M.S. 122A.40, Subd. 12., the Superintendent shall have a right to a leave of absence for health reasons.

Section 12. Insurance Application: A Superintendent on unpaid leave is eligible to continue to participate in group insurance programs if permitted under the insurance policy provisions. The Superintendent 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. In the event the Superintendent is on paid leave from the School District under Section 4. above or supplemented by sick leave pursuant to Section 5. above, the School District will continue insurance contributions as provided in this Contract until sick leave is exhausted. Thereafter, the Superintendent must pay the entire premium for any insurance retained.

ARTICLE VII
INSURANCE

Section 1. Health and Hospitalization and Dental Insurance: The School District shall provide the Superintendent/Principal and the Superintendent's dependents with health and hospitalization insurance coverage under the School District's group plan. School District contributions for a Superintendent/Principal selecting a single health insurance plan shall receive $8,211 for 2023-2024. A Superintendent/Principal selecting a family insurance plan shall receive $18,707 for 2023-2024. 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. Any increases in insurance premiums that are negotiated with other units with the district will be applied to the amounts in this section.

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

NOTE 4: In the event this Contract will cause or does cause penalties, fees, or fines to be assessed against the School District, the parties agree to reopen negotiations that result in a revised Contract between the parties that eliminates or reduces penalties, fees, or fines to be assessed against the School District. The amount of any reduction in the School District's contribution toward the Superintendent's health care benefits as a result of addressing the "highly compensated employee" component of the ACA will be placed into another School District provided benefit(s) (i.e., a retirement HRA, salary, etc.) as agreed upon between the parties.

Section 2. Life Insurance: The School District shall provide, at its own expense, term life insurance for the Superintendent under the School District's group term life insurance plan in the amount of $100,00.00, payable to the Superintendent's named beneficiary(ies).

Section 3. Long-Term Disability Insurance: The School District shall provide, at its own expense, long-term disability insurance for the Superintendent under the School District's group long-term disability insurance plan.

Section 4. Eligibility: The eligibility of the Superintendent and the Superintendent's dependent(s) and beneficiary(ies) for insurance benefits shall be governed by the terms of the insurance policies purchased by the School District pursuant to this article.

Section 5. Claims Against the School District: The School District's only obligation is to purchase the insurance policies described in this article, and no claim shall be made against the School District as a result of denial of insurance benefits by an insurer if the School District has purchased the policies and paid the premiums described in this article.

ARTICLE VIII
OTHER BENEFITS

Section 1. Tax-Sheltered Annuities: The Superintendent will be eligible to participate in a tax sheltered annuity plan through payroll deduction established pursuant to Section 403(b) of the Internal Revenue Code of 1986, Minnesota Statutes, Section 123B.02, Subd. 15, and School District Policy. For each dollar contributed by the Superintendent via payroll deduction to a qualified 403(b) tax deferred annuity, the District shall contribute one dollar to the same annuity, up to a maximum School District contribution of $4,500 per year.

Section 2. Conferences and Meetings: The School District shall pay all legally valid expenses and fees for the Superintendent's attendance at professional conferences and meetings with other educational agencies when such attendance is required, directed, or permitted by the School Board. The Superintendent shall periodically report to the School Board relative to all meetings and conferences attended. The Superintendent shall file itemized expense statements to be processed and approved as provided by School Board policy and law.

ARTICLE IX
EVALUATION

The Superintendent and School District shall establish an evaluation process based on the Goals-Based Model developed by MSBA and MASA. The evaluation process will integrate the requirements for principal evaluations and will include the following seven principles:

1. Provide opportunities for personal and professional development.
2. Be intended to improve performance, not prove incompetence.
3. Provide legal, realistic, accurate, useful, and measurable criteria reflective of the competencies in Minnesota Rule 3512.0510.
4. Be ongoing and connected to school district/school goals.
5. Connect the school district's goals with its community's vision for its schools.
6. Link to academic, social, and emotional growth for all students in the school district
7. Recognize the importance of a superintendent's leadership work to facilitate a better quality of life for all groups, both inside the school community and in the community at large.

ARTICLE X
SALARY

The Superintendent shall be paid an annual salary of $98,019 for the 2024-2025 contract year, $100,960 for the 2025-2026 contract year. During the term of this Contract, the annual salary may be

modified but shall not be reduced. The annual salary shall be paid in 24 equal installments during the Contract year.

Section 1. Additional duties performed by the Superintendent: The superintendent shall be eligible for extra compensation for the following:

Section 1.a. Substitute Teacher, Dean of Students, and Principal duties shall be paid out per the current certified sub rate (currently $165/day or $22/hr) on those normally scheduled days when the superintendent is subbing for 4 or more hours.

Section 1.b. Substitute Custodial duties shall be paid out per the current sub rate (currently $15/hr).

Section1.c. Substitute Bus Driver duties shall be paid out per the current sub rate (currently $20.75); or the Step 1, B5SD salary (currently $23.06) if assigned to a regular bus route.

ARTICLE XI
OTHER PROVISIONS

Section 1. Outside Activities: While the Superintendent shall devote full time and due diligence to the affairs and the activities of the School District, he/she may also serve as a consultant to other school districts or educational agencies, lecture, engage in writing and speaking activities, and engage in other activities if, as solely determined by the School Board, such activities do not impede the Superintendent's ability to perform the duties of the superintendency. However, the Superintendent may not engage in other employment, consultant service, or other activity for which a salary, fee, or honorarium is paid without the prior approval of the School Board.

Section 2. Indemnification and Provision of Counsel: In the event that an action is brought or a claim is made against the Superintendent arising out of or in connection with his/her employment and the Superintendent is acting within the scope of employment or official duties, the School District shall defend and indemnify the Superintendent to the extent provided by law. Indemnification, as provided in this section, shall not apply in the case of malfeasance in office or willful or wanton neglect of duty, and the obligation of the School District in this regard shall be subject to the limitations as provided in M.S. Chapter 466.

Section 3. Dues: The Superintendent is encouraged to belong to and participate in appropriate professional, educational, economic development, community, and civic organizations when such membership will serve the best interests of the School District. Accordingly, the School District will pay the membership dues for such organizations as are required, directed, or permitted by the School Board. The Superintendent shall present appropriate statements for approval as provided by law.

Section 4. Medical Examination: The Superintendent shall have a comprehensive medical examination not less than once every 3 years. A summary document from the physician certifying the fitness of the Superintendent to perform the duties of the position shall be provided to the School Board Chair. The cost of said examination not covered by the School District's insurance program shall be paid by the School District.

ARTICLE XI
SEVERABILITY

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

ARTICLE XII
SEVERANCE PAY

In the event the Superintendent has at least 15 years of continuous service with the District, the Superintendent shall receive as severance pay an amount obtained by multiplying 50% of his number of unused sick leave days times his daily rate of pay at the time of resignation provided that he has fulfilled his contractual or work agreement for the school year. In the event that death precedes use of the severance clause, benefits will be paid to the principal's beneficiary or lacking the same, to the deceased estate, in accordance with specified methods of payment as if the beneficiary were the Superintendent/Elementary Principal. Severance pay shall be paid in one lump sum to a qualified health savings plan and/or a 403B plan by the School District on June 30 of that school year or 30 days after notification of resignation, whichever is later. Severance pay for highly compensated employees is restricted to an amount equivalent to six (6) months of wages.

IN WITNESS WHEREOF, I have subscribed my signature this 24th day of June, 2024.

_____

Jeff Nelson, Superintendent
Lake of the Woods ISD 390

IN WITNESS WHEREOF, we have subscribed subscribed our signatures this 24th day of June, 2024.

_____

Boyd Johnson, School Board Chair
Lake of the Woods ISD 390

_____

Tim Lyon, School Board Clerk
Lake of the Woods ISD 390

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2024-2025 RESOLUTION FOR MEMBERSHIP IN THE MINNESOTA STATE HIGH SCHOOL LEAGUE
Membership Renewal Form

This form must be completed once for each school in the district.

Must be completed and submitted to MSHSL NOT LATER THAN JULY 31, 2024. Retain one copy for the school files.

RESOLVED, that the Governing Board or Entity of Lake of the Woods H.S. (Name of School) located in the State of Minnesota delegates the control, supervision and regulation of interscholastic activities and athletics (referred to in MN Statutes, Section 128C.01) to the Minnesota State High School League, and so hereby certifies to the State Commissioner of Education as provided for by Minnesota Statutes.

FURTHER RESOLVED, that the school listed is authorized by this, the Governing Board of said school district or school to renew its membership in the Minnesota State High School League; and to participate in the approved interscholastic activities and athletics sponsored by said League and its various subdivisions.

FURTHER RESOLVED, that this Governing Board or Entity hereby adopts the Constitution, Bylaws, Policies, Rules and Regulations of said League and all amendments thereto as the same as are published in the latest edition of the League's *Official Handbook*, on file at the office of the school district or school, or as appears on the League's website, as the minimum standards governing participation in said League-sponsored activities and athletics. Further, the administration and responsibility for determining student eligibility and for the supervision of such activities and athletics are assigned to the official representatives identified by this Governing Board or Entity.

Signing this Resolution for Membership affirms that this Governing Board has reviewed all required membership materials provided by the League which defines the purpose and value of education-based activity and athletic and programs and defines each member school's responsibilities.

Member schools must develop and publicize administrative procedures to address eligibility suspensions related to Student Code of Responsibilities (Bylaw 206.2) violations for students participating in activity and athletic programs by member schools.

The above Resolution was adopted by the Governing Board or Entity of this school or district and is recorded in the official minutes of said Board and hereby is certified to the State Commissioner of Education as provided for by law.

The following is taken from the MSHSL Constitution:

208.00 LOCAL CONTROL

208.01 Designated School Representatives
At the beginning of the League's fiscal year, the governing board of each member school shall designate two (2) representatives who are authorized to vote for the member school at all district, region and section meetings and on mail ballots where member schools are called upon to vote.

One of the designated representatives shall be a member of the school's governing board and the other shall be an administrator or full-time faculty member of the member school.

In school districts with multiple schools, the designated representative from the school district's governing body may represent more than one school and is entitled to one vote for each school they represent.

208.02 Designated Activity Representatives
At the beginning of the League's fiscal year, the governing board of each member school shall select individuals to represent its school in the following areas: (a) boys sports; (b) girls sports; (c) speech; and (d) music.

208.03 Local Advisory Committee
Each school is urged to form an advisory committee for League activities. Committee membership is not limited to but shall include a school board member, a student, a parent, and a faculty member, to advise the designated school representatives on all matters relating to the school's membership in the MSHSL.

Lake of the Woods H.S.

Name of School (Please Print)

208.01 VOTE ON BEHALF OF THE HIGH SCHOOL

Tim Lyon

(Designated School Board Member – please print)

Sammanth Lyon

(Designated School Representative – please print)

tim_lyon@lakeofthewoodsschool.org

Email Address

samantha_l@lakeofthewoodsschool.org

Email Address

208.02 ACTIVITY REPRESENTATIVES

Bryan Sathre

(Boys Sports – please print)

Katie Hasbargen

(Girls Sports – please print)

Liz Tange

(Speech – please print)

Kathy Nordine

(Music – please print)

208.03 LOCAL ADVISORY COMMITTEE MEMBERS

Tim Lyon

(Board Member—please print)

Braedon Johnson

(Student—please print)

Robyn Sonstegard

(Parent—please print)

Katie Hasbargen

(Faculty Member—please print)

Samantha Lyon

(Mailing Representative—please print)

The Mailing Representative is the person to whom mailings go. This is usually the Activity Director.

Print Name: _____

(Clerk/Secretary - Local Governing Board)

Signed: _____

(Clerk/Secretary - Local Governing Board)

Date: _____

Print Name: Jeff Nelson

(Superintendent or Head of School)

Signed: DocuSigned by: Jeff Nelson 431B9EFD36634D7...

(Superintendent or Head of School)

Date: 6/14/2024

Daycare Lease Agreement

THIS AGREEMENT, made on June 24, 2024 by and between Independent School District #390, hereinafter called the "LESSOR", and Jenica Mercil, hereinafter called the "TENANT".

IT IS MUTUALLY AGREED AS FOLLOWS:

1. That the said LESSOR, in consideration of this lease agreement, hereinafter mentioned, do hereby lease and let the said TENANOT use for day care practices and services. The room that is leased is described as room F136, located at 236 15th Ave SW, Baudette, MN. 56623.
2. That the said TENANT shall pay the said LESSOR AS RENTAL, the sum of $175.00 per month, said rent to be paid as per the terms of this lease. The rental space will include the area identified above. Tenants will also have access to common areas such as commons and restrooms. This lease covers the period of July 1, 2024 through June 30, 2026. All rental payments shall be paid by the 25th of the month to the LESSOR's business office located at 236 15th Ave SW, PO Box 310, Baudette, MN 56623.
3. That TENANT hereby agrees with the LESSOR that they will pay the rent herein at the times, in the amount and in the matter specified. Rental shall include heat, lights, internet access, building maintenance repair. That the LESSOR will bill the TENANT for any additional cleaning at the rate of $25.00 per hour and that the TENANT shall pay the LESSOR for any intentional or excessive damage due to the negligence of any of its occupants.
4. Tenants electing to use laundry equipment will be charged an additional $20.00 per month to cover energy usage, wear and tear on equipment, and soap that will be provided by the LESSOR.
   - ☐ Yes, I elect to use Lessor's laundry facilities
   - ☐ No, I will not be using the Lessor's laundry facilities
5. That the said TENANT FAIL TO MAKE MENTIONED PAYMENTS as herein specified, or to pay the rent when due or to fulfill any of the covenants herein contained, then and in that case it shall be lawful for the said LESSOR to re-enter and take possession passion of the said rented premises, and to hold and enjoy the same without such re-entering working of a forfeiture of the rents to be paid and the covenants to be performed by the TENANT for the full term of the lease.
6. TENANT shall be liable for, and TENANT agree to indemnify LESSOR, hold LESSOR harmless and defend LESSOR from, any damage to property or injury to persons due to any act of negligence of TENANT, its agents, employees, contractors, invitees or anyone acting under TENANT's direction or control, arising out of the use of or presence on the Premises. Any defense provided by the TENANT on behalf of LESSOR pursuant to this paragraph shall be made using attorneys and other professionals selected by the LESSOR in its sole discretion.

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

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

LESSOR

_____ _____

Signature Date

TENANTS

_____ _____

Signature Date

_____ _____

Signature Date

Daycare Lease Agreement

THIS AGREEMENT, made on June 24, 2024 by and between Independent School District #390, hereinafter called the "LESSOR", and Lucy Solar and McKenzee LaBore, hereinafter called the "TENANT".

IT IS MUTUALLY AGREED AS FOLLOWS:

1. That the said LESSOR, in consideration of this lease agreement, hereinafter mentioned, do hereby lease and let the said TENAN0T use for day care practices and services. The room that is leased is described as room A134, located at 236 15th Ave SW, Baudette, MN. 56623.
2. That the said TENANT shall pay the said LESSOR AS RENTAL, the sum of $175.00 per month, said rent to be paid as per the terms of this lease. The rental space will include the area identified above. Tenants will also have access to common areas such as commons and restrooms. This lease covers the period of July 1, 2024 through June 30, 2026. All rental payments shall be paid by the 25th of the month to the LESSOR's business office located at 236 15th Ave SW, PO Box 310, Baudette, MN 56623.
3. That TENANT hereby agrees with the LESSOR that they will pay the rent herein at the times, in the amount and in the matter specified. Rental shall include heat, lights, internet access, building maintenance repair. That the LESSOR will bill the TENANT for any additional cleaning at the rate of $25.00 per hour and that the TENANT shall pay the LESSOR for any intentional or excessive damage due to the negligence of any of its occupants.
4. Tenants electing to use laundry equipment will be charged an additional $20.00 per month to cover energy usage, wear and tear on equipment, and soap that will be provided by the LESSOR.
   - ☐ Yes, I elect to use Lessor's laundry facilities
   - ☐ No, I will not be using the Lessor's laundry facilities
5. That the said TENANT FAIL TO MAKE MENTIONED PAYMENTS as herein specified, or to pay the rent when due or to fulfill any of the covenants herein contained, then and in that case it shall be lawful for the said LESSOR to re-enter and take possession passion of the said rented premises, and to hold and enjoy the same without such re-entering working of a forfeiture of the rents to be paid and the covenants to be performed by the TENANT for the full term of the lease.
6. TENANT shall be liable for, and TENANT agree to indemnify LESSOR, hold LESSOR harmless and defend LESSOR from, any damage to property or injury to persons due to any act of negligence of TENANT, its agents, employees, contractors, invitees or anyone acting under TENANT's direction or control, arising out of the use of or presence on the Premises. Any defense provided by the TENANT on behalf of LESSOR pursuant to this paragraph shall be made using attorneys and other professionals selected by the LESSOR in its sole discretion.

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

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

LESSOR

_____ _____

Signature Date

TENANTS

_____ _____

Signature Date

_____ _____

Signature Date

Daycare Lease Agreement

THIS AGREEMENT, made on June 24, 2024 by and between Independent School District #390, hereinafter called the "LESSOR", and Trina Walton, hereinafter called the "TENANT".

IT IS MUTUALLY AGREED AS FOLLOWS:

1. That the said LESSOR, in consideration of this lease agreement, hereinafter mentioned, do hereby lease and let the said TENANOT use for day care practices and services. The room that is leased is described as room A135, located at 236 15th Ave SW, Baudette, MN. 56623.
2. That the said TENANT shall pay the said LESSOR AS RENTAL, the sum of $175.00 per month, said rent to be paid as per the terms of this lease. The rental space will include the area identified above. Tenants will also have access to common areas such as commons and restrooms. This lease covers the period of July 1, 2024 through June 30, 2026. All rental payments shall be paid by the 25th of the month to the LESSOR's business office located at 236 15th Ave SW, PO Box 310, Baudette, MN 56623.
3. That TENANT hereby agrees with the LESSOR that they will pay the rent herein at the times, in the amount and in the matter specified. Rental shall include heat, lights, internet access, building maintenance repair. That the LESSOR will bill the TENANT for any additional cleaning at the rate of $25.00 per hour and that the TENANT shall pay the LESSOR for any intentional or excessive damage due to the negligence of any of its occupants.
4. Tenants electing to use laundry equipment will be charged an additional $20.00 per month to cover energy usage, wear and tear on equipment, and soap that will be provided by the LESSOR.
   - ☐ Yes, I elect to use Lessor's laundry facilities
   - ☐ No, I will not be using the Lessor's laundry facilities
5. That the said TENANT FAIL TO MAKE MENTIONED PAYMENTS as herein specified, or to pay the rent when due or to fulfill any of the covenants herein contained, then and in that case it shall be lawful for the said LESSOR to re-enter and take possession passion of the said rented premises, and to hold and enjoy the same without such re-entering working of a forfeiture of the rents to be paid and the covenants to be performed by the TENANT for the full term of the lease.
6. TENANT shall be liable for, and TENANT agree to indemnify LESSOR, hold LESSOR harmless and defend LESSOR from, any damage to property or injury to persons due to any act of negligence of TENANT, its agents, employees, contractors, invitees or anyone acting under TENANT's direction or control, arising out of the use of or presence on the Premises. Any defense provided by the TENANT on behalf of LESSOR pursuant to this paragraph shall be made using attorneys and other professionals selected by the LESSOR in its sole discretion.

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

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

LESSOR

_____ _____

Signature Date

TENANTS

_____ _____

Signature Date

_____ _____

Signature Date

Daycare Lease Agreement

THIS AGREEMENT, made on June 24, 2024 by and between Independent School District #390, hereinafter called the "LESSOR", and Kali Neu, hereinafter called the "TENANT".

IT IS MUTUALLY AGREED AS FOLLOWS:

1. That the said LESSOR, in consideration of this lease agreement, hereinafter mentioned, do hereby lease and let the said TENAN0T use for day care practices and services. The room that is leased is described as room F135, located at 236 15th Ave SW, Baudette, MN. 56623.
2. That the said TENANT shall pay the said LESSOR AS RENTAL, the sum of $175.00 per month, said rent to be paid as per the terms of this lease. The rental space will include the area identified above. Tenants will also have access to common areas such as commons and restrooms. This lease covers the period of July 1, 2024 through June 30, 2026. All rental payments shall be paid by the 25th of the month to the LESSOR's business office located at 236 15th Ave SW, PO Box 310, Baudette, MN 56623.
3. That TENANT hereby agrees with the LESSOR that they will pay the rent herein at the times, in the amount and in the matter specified. Rental shall include heat, lights, internet access, building maintenance repair. That the LESSOR will bill the TENANT for any additional cleaning at the rate of $25.00 per hour and that the TENANT shall pay the LESSOR for any intentional or excessive damage due to the negligence of any of its occupants.
4. Tenants electing to use laundry equipment will be charged an additional $20.00 per month to cover energy usage, wear and tear on equipment, and soap that will be provided by the LESSOR.
   - ☐ Yes, I elect to use Lessor's laundry facilities
   - ☐ No, I will not be using the Lessor's laundry facilities
5. That the said TENANT FAIL TO MAKE MENTIONED PAYMENTS as herein specified, or to pay the rent when due or to fulfill any of the covenants herein contained, then and in that case it shall be lawful for the said LESSOR to re-enter and take possession passion of the said rented premises, and to hold and enjoy the same without such re-entering working of a forfeiture of the rents to be paid and the covenants to be performed by the TENANT for the full term of the lease.
6. TENANT shall be liable for, and TENANT agree to indemnify LESSOR, hold LESSOR harmless and defend LESSOR from, any damage to property or injury to persons due to any act of negligence of TENANT, its agents, employees, contractors, invitees or anyone acting under TENANT's direction or control, arising out of the use of or presence on the Premises. Any defense provided by the TENANT on behalf of LESSOR pursuant to this paragraph shall be made using attorneys and other professionals selected by the LESSOR in its sole discretion.

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

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

LESSOR

_____ _____

Signature Date

TENANTS

_____ _____

Signature Date

_____ _____

Signature Date

Resolution 2023/2024-37

RESOLUTION ACKNOWLEDGING RECEIPT AND ACCEPTING DONATION FROM Wabanica Lutheran Church

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

WHEREAS, Lake of the Woods County donated $187.00 to Lake of the Woods School for the Backpack Progrm.

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 $187.00 from Wabanica Lutheran Church.

BE IT FURTHER RESOLVED: That the School Board hereby accepts the donation and expresses its thanks and appreciation to Wabanica Lutheran Church, for the donation to the Backpack Program.

Adopted this 24th day of June, 2024 by the Lake of the Woods School, Board of Education.

BY:_____

Boyd Johnson, Chair

ATTEST:_____

Tim Lyon, Clerk

DATE: June 24, 2024

NOTICE OF FILING DATES FOR ELECTION TO THE SCHOOL BOARD
INDEPENDENT SCHOOL DISTRICT NO. 390
LAKE OF THE WOODS SCHOOL DISTRICT
STATE OF MINNESOTA

NOTICE IS HEREBY GIVEN that the period for filing affidavits of candidacy for the office of school board member of Independent School District No. 0390 shall begin July 30, 2024 and shall close at 5:00 PM o'clock on August 13, 2024.

The general election shall be held on Tuesday, November 5, 2024. At the election, three (3) members will be elected to the School Board for terms of four (4) years. Districts up for election are District #2, District #3, and District #5.

Affidavits of Candidacy are available from the school district clerk, Jill Olson, 236 15th Avenue SW, Baudette, MN 56623. The filing fee for this office is $2.00. A candidate for this office must be an eligible voter, must be 21 years of age or more on assuming office, must have been a resident of the school district from which the candidate seeks election for thirty (30) days before the general election, and must have no other affidavit on file for any other office at the same primary or next ensuing general election.

The affidavits of candidacy must be filed in the office of the school district clerk and the filing fee paid prior to 5:00 PM o'clock on Tuesday, August 13, 2024.

Dated: Wednesday, July 24, 2024

BY ORDER OF THE SCHOOL BOARD
Jill Olson, School District Election Clerk

2023-2024 Revised Budget
Lake of the Woods School

EXPENDITURE

FUND 01 - General	**$7,543,929**
FUND 02 - Food Service	**$337,021**
FUND 04 - Community Ed	**$424,541**
FUND 08 - Debt Redemption	**$1,131,955**
TOTAL EXPENDITURES ALL FUNDS	**$9,437,446**

REVENUE

FUND 01 - General	**$7,269,938**
FUND 02 - Food Service	**$345,210**
FUND 04 - Community Ed	**$572,635**
FUND 07 - Debt Redemption	**$1,171,911**
TOTAL REVENUE ALL FUNDS	**$9,359,694**
DIFFERENCE	**-$77,752**

5/20/2024 School Board Meeting

Based on 431 K-12 Enrollment
ECSC= 5
Kindergarten= 24
Grades 1-3= 105
Grades 4-6= 98
Grades 7-12= 199

LAKE OF THE WOODS SCHOOL DISTRICT NO. 390
2024-2025 PROPOSED BUDGET

EXPENDITURE

FUND 01 - General	**$7,110,451**
FUND 02 - Food Service	**$381,108**
FUND 04 - Community Ed	**$363,776**
FUND 08 - Debt Redemption	**$1,049,575**
TOTAL EXPENDITURES ALL FUNDS	**$8,904,910**

REVENUE

FUND 01 - General	**$7,281,524**
FUND 02 - Food Service	**$389,510**
FUND 04 - Community Ed	**$331,712**
FUND 07 - Debt Redemption	**$1,261,761**
TOTAL REVENUE ALL FUNDS	**$9,264,507**
DIFFERENCE	**$359,597**

6/24/2024 School Board Meeting

Based on 415 K-12 Enrollment
ECSC= 2
VPK=9
Kindergarten= 25
Grades 1-3= 83
Grades 4-6=100
Grades 7-12= 196

LAKE OF THE WOODS SCHOOL DISTRICT NO. 390
2024-2025 PROPOSED BUDGET

CAPITAL EXPENDITURES

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

BUDGET HIGHLIGHTS

Compensatory Revenue	$305,718
Additional Revenue for 2024 in budget	$216,631

5 Year Budget Projection Factors Used

- -Wages
- -Health Insurance Inrease of 5% as stated in contract
- -Budget Reductions
- -New Hires and Staff Movement within district
- -No Grant Dollar have been budget for Fund 1 FY2024

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

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

LAKE OF THE WOODS

Lake of the Woods School
School Board Meeting
Agenda Information

School Board Agenda

Date: 6/24/2024

* *

Agenda Item: 7.m. Approval of AFSCME MOU's

* *

Background Information: The district has implemented a number of staff reductions for the upcoming school year. The administration has reassigned duties and negotiated a number of memorandum of understandings to address these changes and provide fair compensation. The attached MOU's do include a list of additional duties. These changes do result in "add backs" to the initial proposed budget reductions. The following is a summary of the estimated actual savings for each position that was eliminated after the additional cost of the "add backs" have been included(includes AFSCME and other collective bargaining unit positions):

Buildings & Grounds Supervisor	*Initial Estimated Savings:*	*$60,000*
Interim Lead Custodian		*$ 7,696*
Interim Lead Maintenance		*$ 2,080*
Transportation Supervisor add custodial payroll		*$ 3,089*
Part-time Interim Buildings & Grounds Supervisor		*$ 6,755*
Estimated actual savings		***$43,372***
Dean/AD & Com. Ed Director	*Initial Estimated Savings:*	*$50,000*
Negotiations Settlement		*$ 4,500*
Assistant AD position		*$ 4,000*
Estimated actual savings		***$41,500***
Food Service/HR Coordinator	*Intial Estimated Savings:*	*$50,000*
Administrative Assistant		$10,067
DAC/MARSS Coordinator		$ 6,845
Estimated actual savings		**$33,088**

* *

Attachments: 1) Administrative Assistant/Accounts Payable MOU
2) Acitivites/Community Ed Director MOU
3) Assessment/MARSS Coordinator MOU
4) Transportation Supervisor MOU

* *

Fiscal Impact: The estimated costs for "add backs" for just the AFSCME staff is $24,501.

* *

Recommendation(s): Approve the MOU's for the AFSCME staff as presented.

* *

Minnesota School Employees Association & Lake of the Woods School
Memorandum of Understanding for Additional Duties and Compensation

This agreement was made on April 25th, 2024 by and between Lake of the Woods School (District) and AFSCME (Union).

WHEREAS, the District has had to eliminate positions in an effort to realize cost savings for the 2024-2025 school year, and;

WHEREAS, the District has had to reassign duties to existing staff.

Therefore, the District and Union agrees to the following regarding the Activities/Community Education Director Position.

All parties hereto, in consideration of their mutual agreements to be performed, as hereinafter set forth, agree as follows:

1) The salary for the 2024-2025 school year will be $71,305 (an additional $4,500) will be paid to the Activities/Community Education Director during the 2024-2025 School Year
2) Total Duties days will be 210 for the 2024-2025 School Year
3) Additional duties as Dean of Students/Guidance Coordinator will include but are not limited to:
    a. Assists the Principal in providing leadership in promoting school safety and developing proper learning environments.
    b. Work closely with the Principal to proactively manage student behaviors and maintain a system for positive student interactions throughout their school day.
    c. Work closely with the Principal to manage operational and student crisis situations that occur within the building including health issues, complaints, parental issues or matters involving policy and procedural interpretations in handling situations appropriately
    d. Assist principal in creating and maintaining a two semester master schedule for students in grades 6-12
    e. Assist students in registration for online learning opportunities, PSEO, College in the High School, and Acellus as directed by the principal.
    f. Keep students/parents informed on student progress toward graduation
    g. Evaluates and equalizes students' transcripts and /or records and coordinates arrangements for transfer students
    h. Maintains scholarship database and coordinate with local Dollars for Scholars Committee
    i. Provide support to students and parents in post-secondary planning and financial aid
4) That this Memorandum of Understanding shall be considered as an addendum to the current collective bargaining agreement and is enforceable under the grievance procedure.

Minnesota School Employees Association & Lake of the Woods School
Memorandum of Understanding for Lead Custodian Position

_____	_____
Chief Steward	Date
_____	_____
AFSCME Field Representative	Date
_____	_____
Board Chairperson	Date
_____	_____
Board Clerk	Date
_____	_____
Superintendent	Date

Minnesota School Employees Association & Lake of the Woods School
Memorandum of Understanding for Additional Duties and Compensation

This agreement was made on April 25th, 2024 by and between Lake of the Woods School (District) and AFSCME (Union).

WHEREAS, the District has had to eliminate positions in an effort to realize cost savings for the 2024-2025 school year, and;

WHEREAS, the District has had to reassign duties to existing staff.

Therefore, the District and Union agrees to the following regarding the Adminsitrative Assistant/Accounts Payable Position.

All parties hereto, in consideration of their mutual agreements to be performed, as hereinafter set forth, agree as follows:

1) That an additional stipend of $4,264 will be paid to the Adminsitrative Assistant/Accounts Payable Position during the 2023-2024 School year.

2) The salary for the 2024-2025 school year will be $59,579 (an additional $10,067) will be paid to the Adminsitrative Assistant/Accounts Payable Position.
3) Total Duties days will be 260 for the 2024-2025 School Year
4) Additional duties will include but are not limited to:
    a. Maintain cash boxes for the School District
    b. Prepare billings for facility use and other outside organizations including appropriate documentation
    c. Provide POS (Point of Service) for meals served at school - ELEMENTARY LUNCH
    d. Coordinate the implementation of the National School Lunch Program (NSLP) and School Breakfast Program (SBP)
    e. Update staff on adult meal charges. MDE FNS will send an email stating the required adult meal prices.
    f. Use acceptable methods of accounting for and collecting school lunch funds
    g. Contacts students and parents on delinquent accounts. Mail past due invoices monthly to parents.
    h. Invoice Headstart for adult meals and student milk
    i. VPK breakfast invoice and accounting
    j. Monthly menus uploaded to the website and emailed to the newspaper
    k. Train the kindergarten students on how to enter their lunch numbers
    l. Bi-weekly deposit preparation (step 2 in the process - documenting)
    m. Daily meal count reports to Jackie Pearson
    n. Maintain seniority list by updating licensure expiration and coordinate distribution of the list for signatures annually
    o. Post jobs on the website

p. Complete qualifications and application to serve as a Notary Public in Minnesota

5) That this Memorandum of Understanding shall be considered as an addendum to the current collective bargaining agreement and is enforceable under the grievance procedure.

Minnesota School Employees Association & Lake of the Woods School
Memorandum of Understanding for Lead Custodian Position

Chief Steward	Date
AFSCME Field Representative	Date
Board Chairperson	Date
Board Clerk	Date
Superintendent	Date

Minnesota School Employees Association & Lake of the Woods School
Memorandum of Understanding for Additional Duties and Compensation

This agreement was made on April 25th, 2024 by and between Lake of the Woods School (District) and AFSCME (Union).

WHEREAS, the District has had to eliminate positions in an effort to realize cost savings for the 2024-2025 school year, and;

WHEREAS, the District has had to reassign duties to existing staff.

Therefore, the District and Union agrees to the following regarding the District Asessment/MARSS & Student Data Systems Position.

All parties hereto, in consideration of their mutual agreements to be performed, as hereinafter set forth, agree as follows:

1) That an additional stipend of $1,035 will be paid to the District Asessment/MARSS & Student Data Systems Coordinator during the 2023-2024 School year.
2) The salary for the 2024-2025 school year will be $62,031 (an additional $6,845) will be paid to the District Asessment/MARSS & Student Data Systems Coordinator.
3) Total Duties days will be 260 for the 2024-2025 School Year
4) Additional duties will include but are not limited to:
    a. Provide POS (Point of Service) for meals served during breakfast and high school lunch.
    b. Maintain free/reduced and direct cert students in PaySchools/CliCS2.
    c. Post all required annual notices (mailing & processing):
        i. Application for Education Benefits (Free & Reduced Application)
            1. MNSure Health Insurance Information
            2. Waiver of Confidentiality (sharing F&R information with other programs)
    d. Maintain confidentiality lists for department heads
    e. Bi-weekly deposit preparation (step 3 in the process - bank preparation)
5) That this Memorandum of Understanding shall be considered as an addendum to the current collective bargaining agreement and is enforceable under the grievance procedure.

Minnesota School Employees Association & Lake of the Woods School
Memorandum of Understanding for Lead Custodian Position

_____	_____
Chief Steward	Date
_____	_____
AFSCME Field Representative	Date
_____	_____
Board Chairperson	Date
_____	_____
Board Clerk	Date
_____	_____
Superintendent	Date

Minnesota School Employees Association & Lake of the Woods School
Memorandum of Understanding for Additional Duties and Compensation

This agreement was made on April 25th, 2024 by and between Lake of the Woods School (District) and AFSCME (Union).

WHEREAS, the District has had to fill portions of the part-time Transportation Supervisor and Assistant Mechanic positions; and

WHEREAS, a mutual understanding was established between the parties with intentions to update the contract and salary schedule during negotiations; and

WHEREAS, both parties unintentionally failed to bring this to the table during the recent negotiations sessions;

Therefore, the District and Union agrees to the following regarding the Transportation Supervisor

All parties hereto, in consideration of their mutual agreements to be performed, as hereinafter set forth, agree as follows:

1. That the total salary of $51,566 will be paid to the Transportation Supervisor during the 2023-2024 School Year
2. An additional stipend of $ $1,044. 00 will be paid to the Tranportation Supervisor for additional job duty performed from February 26 through June 30, 2024.
3. The salary for the 2024-2025 school year will be $57,159 (an additional $3,089.00) will be paid to the Transportation Supervisor Position.
4. Additional duties will include approval of timesheets/payroll hours on a monthly basis for custodial staff.
5. Total Duties days will be 210 for the 2024-2025 School Year
6. Ajustments and corrections will be made during the next contract negotiations to be included in the 2025-2027 contract.
7. That this Memorandum of Understanding shall be considered as an addendum to the current collective bargaining agreement and is enforceable under the grievance procedure.

Minnesota School Employees Association & Lake of the Woods School
Memorandum of Understanding for Lead Custodian Position

_____	_____
Chief Steward	Date
_____	_____
AFSCME Field Representative	Date
_____	_____
Board Chairperson	Date
_____	_____
Board Clerk	Date
_____	_____
Superintendent	Date

Resolution 2023/2024-38

RESOLUTION ACKNOWLEDGING RECEIPT AND ACCEPTING DONATION FROM

The Prevention Coalition

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

WHEREAS, The Prevention Coalition donated $200.00 to Lake of the Woods School for the Calming Corners.

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 $200.00 from The Prevention Coalition.

BE IT FURTHER RESOLVED: That the School Board hereby accepts the donation and expresses its thanks and appreciation to The Prevention Coalition, for the donation to the Calming Corners.

Adopted this 24th day of June, 2024 by the Lake of the Woods School, Board of Education.

BY:_____

Boyd Johnson, Chair

ATTEST:_____

Tim Lyon, Clerk

DATE: June 24, 2024

Resolution 2023/2024-39

RESOLUTION ACKNOWLEDGING RECEIPT AND ACCEPTING DONATION FROM

Lake of the Woods County

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

WHEREAS, Lake of the Woods County donated $600.00 to Lake of the Woods School for the Calming Corners.

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 $600.00 from Lake of the Woods County.

BE IT FURTHER RESOLVED: That the School Board hereby accepts the donation and expresses its thanks and appreciation to Lake of the Woods County, for the donation to the Calming Corners.

Adopted this 24th day of June, 2024 by the Lake of the Woods School, Board of Education.

BY:_____

Boyd Johnson, Chair

ATTEST:_____

Tim Lyon, Clerk

DATE: June 24, 2024

Resolution 2023/2024-40

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 $600.00 to Lake of the Woods School for the Calming Corners.

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 $600.00 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 Calming Corners.

Adopted this 24th day of June, 2024 by the Lake of the Woods School, Board of Education.

BY:_____

Boyd Johnson, Chair

ATTEST:_____

Tim Lyon, Clerk

DATE: June 24, 2024

Resolution 2023/2024-41

RESOLUTION ACKNOWLEDGING RECEIPT AND ACCEPTING DONATION FROM Stellher Human Services

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

WHEREAS, Stellher Human Services donated $200.00 to Lake of the Woods School for the Calming Corners.

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 $200.00 from Stellher Human Services.

BE IT FURTHER RESOLVED: That the School Board hereby accepts the donation and expresses its thanks and appreciation to Stellher Human Services, for the donation to the Calming Corners.

Adopted this 24th day of June, 2024 by the Lake of the Woods School, Board of Education.

BY:_____

Boyd Johnson, Chair

ATTEST:_____

Tim Lyon, Clerk

DATE: June 24, 2024

Resolution 2023/2024-42

RESOLUTION ACKNOWLEDGING RECEIPT AND ACCEPTING DONATION FROM Northwest Community Action

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

WHEREAS, Northwest Community Action donated $250.00 to Lake of the Woods School for the Calming Corners.

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 $250.00 from Northwest Community Action.

BE IT FURTHER RESOLVED: That the School Board hereby accepts the donation and expresses its thanks and appreciation to Northwest Community Action, for the donation to the Calming Corners.

Adopted this 24th day of June, 2024 by the Lake of the Woods School, Board of Education.

BY:_____

Boyd Johnson, Chair

ATTEST:_____

Tim Lyon, Clerk

DATE: June 24, 2024

Resolution 2023/2024-43

RESOLUTION ACKNOWLEDGING RECEIPT AND ACCEPTING DONATION FROM The American Legion

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

WHEREAS, The American Legion donated $200.00 to Lake of the Woods School for the Calming Corners.

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 $200.00 from The American Legion.

BE IT FURTHER RESOLVED: That the School Board hereby accepts the donation and expresses its thanks and appreciation to The American Legion, for the donation to the Calming Corners.

Adopted this 24th day of June, 2024 by the Lake of the Woods School, Board of Education.

BY:_____

Boyd Johnson, Chair

ATTEST:_____

Tim Lyon, Clerk

DATE: June 24, 2024