



LAKE OF THE WOODS

**Lake of the Woods School ISD #390
July 22, 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
 - a. **School Board Member Resignation**
6. Old Business
7. New Business
 - a. Approval of the June 24, 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. Appointments
 1. **TJ Frericks - Assistant Activities Director**
 - d. Approval of Resolution 2024/2025-01 accepting a donation of \$238.00 from the Women of the Moose Baudette Chapter #1096 for the Calming Corners.
 - e. Approval of Resolution 2024/2025-02 accepting a donation of \$1891.02 worth of supplies from the Lake of the Woods chapter of the Salvation Army for the Calming Corners.
 - f. Approval of Resolution 2024/2025-03 accepting a donation of \$100.00 worth of supplies from Nyla O'Connell for the Calming Corners.
 - g. Approval of Resolution 2024/2025-04 accepting a donation of \$656.00 from the Lake of the Woods Soil & Water Conservation District for the Bears in the Bog field trip bus driver wages and fuel.
 - h. **Approval of the Elementary Student Handbook 2024-2025**
 - i. Approval of the High School Student Handbook 2024-2025
 - j. Approval of the High School Course Schedule 2024-2025
 - k. Approve Resolution 2024/2025-05 Long-Term Facilities Maintenance (LTFM) plan approval.
 - l. Approval of Resolution 2024/2025-06 appointing Jeff Nelson, Superintendent, as Identified Official with Authority (IOWA) and Diane Laine, District Assessment and MARSS Coordinator to act as the proxy IOWA to add and remove names only for Lake of the Woods Independent School District 390.
 - m. Adopt Resolution 2024/2025-07 authorizing the District to enter into a line of credit agreement with Border Bank.
 - n. **Approval of Sara Lucek Foods, LLC as the contractor for the Bears Den.**
 - o. **Approval of Resolution 2024/2025-08 accepting a donation of \$371.00 from the Wabanica Lutheran Church for the Backpack Program.**
 - p. **Approval of Resolution 2024/2025-09 accepting a donation of \$800.00 from the Northland Counseling Center for the Calming Corners.**

- q. Approval of Resolution 2024/2025-10 Establishing Dates for Filing Affidavits of Candidacy.
- r. Approval of Resolution 2024/2025-11 Establishing Procedures for the Counting of Write-In Votes. (optional resolution for board approval)
- s. Approval of Resolution 2024/2025-12 Calling the School District General and Special Election.
- t. Approval of Resolution 2024-2025-13 Relating to Approving a Capital Project Levy Authorization, Authorizing the Issuance of School Building Bonds, and Calling a Special Election.
- u. Approval of Resolution 2024/2025-14 accepting a donation of \$500.00 from the Northwestern Minnesota Manufacturers Association for the Lake of the Woods School Welding/Robotics Programs..

8. Other Business

9. Adjourn



Jill Olson <jill_o@lakeofthewoodsschool.org>

Fwd: Resignation

Lynn Ellis <lynn_ellis@lakeofthewoodsschool.org>
To: Jill Olson <jill_o@lakeofthewoodsschool.org>
Cc: Jeff Nelson <jeff_n@lakeofthewoodsschool.org>

Fri, Jul 19, 2024 at 2:04 PM

Hi Jill
Please include in the board packet.

Thanks
Lynn

----- Forwarded message -----

From: **Lynn Ellis** <lynn_ellis@lakeofthewoodsschool.org>
Date: Fri, Jul 19, 2024 at 2:03 PM
Subject: Re: Resignation
To: Jeff Nelson <jeff_n@lakeofthewoodsschool.org>

Hello Jeff

I would like to formally submit my resignation from the Board for the School District 390 effective 7/22,/24 following the board meeting. I had initially planned to serve until December 31, 2024, but decided it would be best to give the voters a chance to choose a board member for district 1 at the November election.

I will continue to support the school and am hopeful that the funding will be approved in the November election. I fully support the building bond and will also support the capital projects if it can be clearly defined to the voters.

I have appreciated serving on the board and wish all of you the best in the future years.

Respectfully
Lynnette Ellis

On Fri, Jul 19, 2024 at 1:57 PM Lynn Ellis <lynn_ellis@lakeofthewoodsschool.org> wrote:

Hello Jeff

I would like to formally submit my resignation from the Board for the School District 390 effective 7/23,/24. I had initially planned to serve until December 31, 2024, but decided it would be best to give the voters a chance to choose a board member for district 1 at the November election.

I will continue to support the school and am hopeful that the funding will be approved in the November election. I fully support the building bond and will also support the capital projects if it can be clearly defined to the voters.

I have appreciated serving on the board and wish all of you the best in the future years.

Respectfully
Lynnette Ellis



Lake of the Woods School ISD #390
June 24, 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 (Director), Lynnette Ellis (Director)

Members Absent:

Others Present: Jeff Nelson, Woody Fiala, Jill Olson

1. Call to Order by Chair Boyd Johnson at 7:26 PM.

2. Pledge of Allegiance

3. Agenda

Motion by Lynnette Ellis second by Tim Lyon to approve the June 24, 2024 meeting agenda.

Motion passes (6-0)

4. Board Presenters

5. Written Communication

6. Old Business

7. New Business

a. Motion by Karla Robida second by Tim Lyon to approve the May 20, 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 Robyn Sonstegard second by Karla Robida to approve the resignations and appointments as presented.

i. Resignations

1. DeeDee Stenberg - Social Worker

ii. Appointments

1. JD Mesenbrink - Summer Custodial/Maintenance

Motion passes (6-0)

d. Motion by Robyn Sonstegard second by Karla Robida to approve the superintendent evaluation and contract.

Motion passes (6-0)

e. Motion by Tim Lyon second by Corryn Trask to approve the MSHSL Resolution for Membership for the 2024-2025 school year.

Motion passes (6-0)

- f. Motion by **Karla Robida** second by **Tim Lyon** to approve the daycare lease agreements with:
- i. Jenica Mercil - Tree House Tots
 - ii. Lucy Solar - McKenzie LaBore - Little Kids & Us
 - iii. Trina Walton - Little Friends Daycare
 - iv. Kali Neu - Neu Kali Ann Daycare

Motion passes (6-0)

- g. Motion by **Tim Lyon** second by **Robyn Sonstegard** to Resolution 2023/2024-37 accepting a donation of \$187.00 from the Wabanica Lutheran Church for the Backpack Program..

Motion passes (6-0)

- h. Notice of the filing dates for election to the school board, ISD 390 for District #2, District #3, and District #5.
- i. Begin: July 30, 2024
 - ii. Close: August 13, 2024 at 5:00 PM

- i. Motion by **Robyn Sonstegard** second by **Lynnette Ellis** to approve the Revised 2023-2024 school year budget.

Motion passes (6-0)

- j. Motion by **Lynnette Ellis** second by **Tim Lyon** to approve the 2024-2025 school year budget.

Motion passes (6-0)

- k. Motion by **Karla Robida** second by **Corryn Trask** to approve the AFSCME Memorandum of Understandings.

Motion passes (6-0)

- l. Notice of the Special Board meeting for Monday, July 15th at 5:00 PM in the ITV Room.

- m. Motion by **Robyn Sonstegard** second by **Tim Lyon** to approve Resolution 2023/2024-38 accepting a donation of \$200.00 from the The Prevention Coalition for the Calming Corners.

Motion passes (6-0)

- n. Motion by **Corryn Trask** second by **Tim Lyon** to approve Resolution 2023/2024-39 accepting a donation of \$600.00 from Lake of the Woods County for the Calming Corners.

Motion passes (6-0)

- o. Motion by **Tim Lyon** second by **Robyn Sonstegard** to approve Resolution 2023/2024-40 accepting a donation of \$600.00 from Ruby's Pantry for the Calming Corners.

Motion passes (6-0)

- p. Motion by **Corryn Trask** second by **Tim Lyon** to approve

Resolution 2023/2024-41 accepting a donation of \$200.00 from Stellher Human Services for the Calming Corners.

Motion passes (6-0)

- q. Motion by Lynnette Ellis second by Robyn Sonstegard to approve Resolution 2023/2024-42 accepting a donation of \$250.00 from Northwest Community Action for the Calming Corners.

Motion passes (6-0)

- r. Motion by Lynnette Ellis second by Tim Lyon to approve Resolution 2023/2024-43 accepting a donation of \$200.00 from the American Legion for the Calming Corners.

Motion passes (6-0)

- s. Motion by Karla Robida second by Lynnette Ellis to approve the Insurance & Risk Management Proposal from Marsh & McLennan/Vaaler Agency effective July 1, 2024.

Motion passes (6-0)

10. Adjourn by Chair Boyd Johnson at 7:37 PM.

Minutes Approved by: Chair, Boyd Johnson

Date

Minutes Approved by: Clerk, Tim Lyon

Date



Statement

Account Name:	BILLING ACCOUNT 041545	Card Number:	xxxx-xxxx-xxxx-1545
Company Name:	LAKE OF THE WOODS SCHOOL	Account Limit:	\$ 30,000.00
Employee ID:	772190000033504	Available Credit:	\$ 24,098.85
Statement Date (MM/DD/YYYY):	05/27/2024	Currency:	U.S. DOLLAR
Payment Due Date (MM/DD/YYYY):	06/23/2024		

Statement Summary:

<i>Report any items which do not agree with your records within 30 days of the statement date.</i>	Previous Balance:	\$ 3,991.53
	Payments:	\$ -3,991.53
	Adjustments:	\$ 0.00
	Net Purchases:	\$ 5,901.15
	Cash Advance:	\$ 0.00
	Fees:	\$ 0.00
	Other Charges:	\$ 0.00
	New Account Balance:	\$ 5,901.15

Transaction Summary:

Trans Date	Posting Date Trans ID	Description	Pre-Tax Amount Auth #	Total Tax	Trans Amount
Card Number xxxx-xxxx-xxxx-1545 BILLING ACCOUNT 041545					
05/06	05/06 530175822	AUTOMATIC PYMT RECEIVED	\$ -3,991.53	\$ 0.00	\$ -3,991.53
			TOTAL CREDITS	xxxx-xxxx-xxxx-1545	\$ -3,991.53
			TOTAL DEBITS	xxxx-xxxx-xxxx-1545	\$ 0.00
Card Number xxxx-xxxx-xxxx-9381 ISD 390, ATHLETICS					
05/02	05/03 529978698	AMERICAN RED CROSS 800-733-2767 DC	\$ 200.00 097277	\$ 0.00	\$ 200.00
			TOTAL CREDITS	xxxx-xxxx-xxxx-9381	\$ 0.00
			TOTAL DEBITS	xxxx-xxxx-xxxx-9381	\$ 200.00
Card Number xxxx-xxxx-xxxx-2530 ISD 390, ELEMENTARY					
05/02	05/02 529858802	AWL PEARSON EDUCATION PRSONCS.COM NJ	\$ 514.89 082836	\$ 0.00	\$ 514.89
			TOTAL CREDITS	xxxx-xxxx-xxxx-2530	\$ 0.00
			TOTAL DEBITS	xxxx-xxxx-xxxx-2530	\$ 514.89
Card Number xxxx-xxxx-xxxx-0870 ISD 390, HIGH SCHOOL					
05/03	05/06 530426979	BREEZY POINT RESORT IN BREEZY POINT MN	\$ 637.95 067601	\$ 47.05	\$ 685.00
05/07	05/08 530844545	SQ WABASHA CAVES / FA GOSQ.COM MN	\$ 327.39 086122	\$ 28.62	\$ 356.01

05/13	05/14 531766682	HOLIDAY STATIONS 0212 BAUDETTE MN	\$ 50.00 074998	\$ 0.00	\$ 50.00
05/13	05/15 532033613	VALLEYFAIR ADMISSIONS SHAKOPEE MN	\$ 900.00 074527	\$ 0.00	\$ 900.00
05/14	05/16 532145683	NEW MOON COFFEEHOUSE A BAUDETTE MN	\$ 50.00 042858	\$ 0.00	\$ 50.00
05/16	05/17 532379400	SQ WABASHA CAVES / FA GOSQ.COM MN	\$ 456.13 042278	\$ 39.87	\$ 496.00
05/24	05/27 533861613	BLOOMING CREATIONS FLO WARROAD MN	\$ 243.00 071330	\$ 0.00	\$ 243.00
05/26	05/27 533861612	WAL-MART #4244 PARK RAPIDS MN	\$ 6.44 087966	\$ 0.00	\$ 6.44

TOTAL CREDITS xxxx-xxxx-xxxx-0870 **\$ 0.00**
TOTAL DEBITS xxxx-xxxx-xxxx-0870 **\$ 2,786.45**

Card Number xxxx-xxxx-xxxx-2548 ISD 390, MAINTENANCE

05/17	05/20 532792326	NATURE S EDGE GARDEN C BEMIDJI MN	\$ 424.99 002663	\$ 0.00	\$ 424.99
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TOTAL CREDITS xxxx-xxxx-xxxx-2548 **\$ 0.00**
TOTAL DEBITS xxxx-xxxx-xxxx-2548 **\$ 424.99**

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

05/10	05/13 531602135	AMAZON.COM WA9AC2163 SEATTLE WA	\$ 50.00 020774	\$ 0.00	\$ 50.00
05/16	05/17 532379401	HOLIDAY STATIONS 0212 BAUDETTE MN	\$ 50.00 056680	\$ 0.00	\$ 50.00
05/18	05/20 532792250	HUGOS #11 PARK RAPIDS MN	\$ 22.50 090322	\$ 0.00	\$ 22.50
05/20	05/21 532941955	AMAZON RET 113-682072 SEATTLE WA	\$ 50.00 075292	\$ 0.00	\$ 50.00
05/22	05/23 533338280	HOMETOWN HARDWARE HANK BAUDETTE MN	\$ 44.21 076752	\$ 3.04	\$ 47.25
05/22	05/23 533338279	DOLLAR GENERAL #16529 BAUDETTE MN	\$ 7.50 090896	\$ 0.52	\$ 8.02
05/23	05/24 533459194	SUBWAY 45324 BAUDETTE MN	\$ 177.05 047685	\$ 11.00	\$ 188.05
05/23	05/27 533861614	NEW MOON COFFEEHOUSE A BAUDETTE MN	\$ 63.44 030335	\$ 0.00	\$ 63.44

TOTAL CREDITS xxxx-xxxx-xxxx-4997 **\$ 0.00**
TOTAL DEBITS xxxx-xxxx-xxxx-4997 **\$ 479.26**

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

05/20	05/21 532941954	COUNTRY INN & SUITES C CHANHASSEN MN	\$ 1,495.56 090810	\$ 0.00	\$ 1,495.56
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TOTAL CREDITS xxxx-xxxx-xxxx-8179 **\$ 0.00**
TOTAL DEBITS xxxx-xxxx-xxxx-8179 **\$ 1,495.56**



CUSTOMER SERVICE:

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

BMO

Telephone Inquiries: 1-855-825-9234

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

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

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

Internet: bmo.com/treasuryandpayment

Diners Club

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

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

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

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

Internet: dinersclubnorthamerica.com


PAYMENT INFORMATION:

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

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- 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.
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A fee will be assessed against returned cheques.

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

Lake of the Woods Public Schools #390

Exp Summary - Fd, Obj

Period Ending June 30, 2024

Sequence: Fd, O/S

		B24-2					% YTD	Remaining
Description		Annual Budget	Period 202412	Year To Date	% YTD	Encumbrances	+ Enc	Balance
01	General Fund							
110	Exec. Salaries	356,848.00	40,891.43	369,004.70	103%	0.00	103%	(12,156.70)
140	Salaries	2,245,910.00	534,662.57	2,204,378.12	98%	0.00	98%	41,531.88
141	Title 1 Sal Sec Tchr	46,875.00	205.53	30,101.01	64%	0.00	64%	16,773.99
144	Classroom Support	29,576.00	1,971.77	39,183.05	132%	0.00	132%	(9,607.05)
145	Substitute Teacher	110,000.00	4,355.00	106,171.54	97%	0.00	97%	3,828.46
146	SUBSTITUTE NON-CERTIFIED	8,450.00	0.00	2,999.04	35%	0.00	35%	5,450.96
155	School Nurse	0.00	3,433.44	17,866.64	0%	0.00	0%	(17,866.64)
156	Social Workers	136,237.00	51,323.51	154,045.62	113%	0.00	113%	(17,808.62)
161	Non-Licensed Classroom Support	35,108.00	1,986.57	42,821.78	122%	0.00	122%	(7,713.78)
162	One-to-One Paraprofessional	87,397.00	6,294.78	126,903.76	145%	0.00	145%	(39,506.76)
170	Sec/Clerical Sal.	220,752.00	14,884.39	198,148.16	90%	0.00	90%	22,603.84
171	Bookkeeper Sal	52,956.00	5,608.28	55,499.00	105%	0.00	105%	(2,543.00)
172	Salary Supervisor	46,000.00	0.00	42,250.67	92%	0.00	92%	3,749.33
173	Salary Custodians	342,846.00	29,652.94	327,243.44	95%	0.00	95%	15,602.56
180	Sal-Bus Driver	192,500.00	13,475.97	214,338.92	111%	0.00	111%	(21,838.92)
181	Bus Mechanic	34,850.00	3,695.78	33,871.38	97%	0.00	97%	978.62
185	Other Support Salary	142,717.00	5,752.22	131,348.67	92%	0.00	92%	11,368.33
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	166.36	2,400.02	137%	0.00	137%	(650.02)
210	FICA	288,796.00	50,821.12	295,845.40	102%	0.00	102%	(7,049.40)
214	PERA	58,068.00	6,590.82	89,334.73	154%	0.00	154%	(31,266.73)
218	TRA	223,963.00	52,471.77	238,477.64	106%	0.00	106%	(14,514.64)
220	Health Ins.	478,296.00	97,581.16	441,724.06	92%	0.00	92%	36,571.94
230	Life Insurance	5,692.00	890.10	4,924.42	87%	0.00	87%	767.58
235	Dental	143.00	0.00	0.00	0%	0.00	0%	143.00
240	Long Term Disability	11,528.00	834.20	10,313.47	89%	0.00	89%	1,214.53
250	Board share TSA	72,065.00	14,343.11	75,308.61	105%	0.00	105%	(3,243.61)
270	Workmens Compensat.	30,000.00	0.00	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 June 30, 2024

Sequence: Fd, O/S

		B24-2					% YTD	Remaining
Description		Annual Budget	Period 202412	Year To Date	% YTD	Encumbrances	+ Enc	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	(82,860.28)	442,091.72	101%	5.00	101%	(3,996.72)
311	Other Contracted Security	15,026.00	0.00	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	873.81	13,657.61	104%	377.92	106%	(850.53)
329	Postage & Express	4,600.00	400.00	3,820.00	83%	0.00	83%	780.00
330	Utility Service	130,000.00	11,808.04	127,125.22	98%	273.05	98%	2,601.73
340	Property Insurance	90,361.00	0.00	90,432.65	100%	0.00	100%	(71.65)
350	Repairs & Maint. Ser	33,000.00	39.00	32,328.75	98%	2,000.00	104%	(1,328.75)
365	Chargebacks	12.00	0.00	0.00	0%	0.00	0%	12.00
366	Travel, Conv, Conf	26,565.00	1,764.99	25,437.93	96%	0.00	96%	1,127.07
370	Short-Term Lease/Rentals	115,900.00	3,563.65	49,510.26	43%	68,000.00	101%	(1,610.26)
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	0.00	46,687.01	72%	12,867.33	92%	5,120.66
397	Benefits	13,400.00	0.00	16,169.54	121%	3,362.07	146%	(6,131.61)
399	S. E. Purch Contr Serv BRIC	2,000.00	0.00	12,838.88	642%	2,716.84	778%	(13,555.72)
401	General Supplies	171,830.00	12,522.28	140,917.72	82%	1,099.87	83%	29,812.41
405	Software-Non Instructional	39,710.00	0.00	39,710.24	100%	0.00	100%	(0.24)
430	Instruct Supplies	57,568.00	5,083.33	70,080.11	122%	3,177.26	127%	(15,689.37)
433	Indiv Supplies	8,200.00	0.00	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	8,297.10	87,690.80	103%	0.00	103%	(2,690.80)
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	6.36	246.36	99%	0.00	99%	3.64
470	Secondary Lib Books	0.00	0.00	(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 June 30, 2024

Sequence: Fd, O/S

		B24-2					% YTD	Remaining
Description		Annual Budget	Period 202412	Year To Date	% YTD	Encumbrances	+ Enc	Balance
01	General Fund							
530	Equipment	237,905.00	2,162.53	245,259.06	103%	93.99	103%	(7,448.05)
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	2,551.00	27,149.30	120%	0.00	120%	(4,498.30)
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	0.00	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	908,104.63	7,005,112.75	94%	122,999.66	95%	356,006.59
02	Food Service							
110	Exec. Salaries	43,053.00	3,575.00	42,650.12	99%	0.00	99%	402.88
170	Sec/Clerical Sal.	26,961.00	5,622.01	31,022.88	115%	0.00	115%	(4,061.88)
175	Salaries-Baudette	73,160.00	4,977.64	87,214.20	119%	0.00	119%	(14,054.20)
210	FICA	9,678.00	1,056.29	11,473.09	119%	0.00	119%	(1,795.09)
214	PERA	9,827.00	949.05	11,945.48	122%	0.00	122%	(2,118.48)
218	TRA	74.00	0.00	0.00	0%	0.00	0%	74.00
220	Health Ins.	19,725.00	1,152.67	22,138.93	112%	0.00	112%	(2,413.93)
230	Life Insurance	289.00	13.35	298.15	103%	0.00	103%	(9.15)
240	Long Term Disability	825.00	43.64	864.48	105%	0.00	105%	(39.48)
250	Board share TSA	5,037.00	428.25	5,179.92	103%	0.00	103%	(142.92)
305	Consulting Fees	3,942.00	0.00	6,565.10	167%	0.00	167%	(2,623.10)
350	Repairs & Maint. Ser	10,000.00	0.00	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	0.00	5,728.06	115%	0.00	115%	(728.06)
490	Food	98,000.00	3,387.04	112,135.94	114%	0.00	114%	(14,135.94)
491	Food Costs-Williams	6,000.00	0.00	8,452.19	141%	0.00	141%	(2,452.19)
495	Milk	20,000.00	0.00	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 June 30, 2024

Sequence: Fd, O/S

		B24-2					% YTD	Remaining
Description		Annual Budget	Period 202412	Year To Date	% YTD	Encumbrances	+ Enc	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	21,204.94	392,694.29	117%	0.00	117%	(55,673.29)
04	Community Service							
110	Exec. Salaries	31,000.00	4,886.54	33,888.51	109%	0.00	109%	(2,888.51)
140	Salaries	34,330.00	0.00	27,422.45	80%	0.00	80%	6,907.55
144	Classroom Support	94,461.00	4,671.46	97,186.57	103%	0.00	103%	(2,725.57)
170	Sec/Clerical Sal.	1,700.00	0.00	1,700.00	100%	0.00	100%	0.00
172	Salary Supervisor	65,000.00	6,785.50	66,333.00	102%	0.00	102%	(1,333.00)
210	FICA	18,009.00	1,200.44	16,519.29	92%	0.00	92%	1,489.71
214	PERA	12,836.00	1,032.75	13,148.55	102%	0.00	102%	(312.55)
218	TRA	5,170.00	19.94	2,788.91	54%	0.00	54%	2,381.09
220	Health Ins.	22,356.00	1,152.16	17,199.56	77%	0.00	77%	5,156.44
230	Life Insurance	238.00	13.69	202.81	85%	0.00	85%	35.19
240	Long Term Disability	389.00	8.44	367.07	94%	0.00	94%	21.93
250	Board share TSA	3,531.00	183.93	3,009.79	85%	0.00	85%	521.21
305	Consulting Fees	33,515.00	6,230.00	18,126.80	54%	0.00	54%	15,388.20
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	2,650.88	31,212.49	46%	91.02	46%	36,617.49
350	Repairs & Maint. Ser	106.00	0.00	0.00	0%	0.00	0%	106.00
366	Travel, Conv, Conf	828.00	0.00	804.68	97%	0.00	97%	23.32
401	General Supplies	17,582.00	5,381.09	30,325.01	172%	0.00	172%	(12,743.01)
430	Instruct Supplies	10,750.00	0.00	10,204.07	95%	230.07	97%	315.86
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	34,216.82	375,349.99	88%	321.09	88%	48,869.92
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%	149,550.00	233%	(178,250.00)

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

Sequence: Fd, O/S

		B24-2							
Description		Annual Budget	Period 202412	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%	149,550.00	106%	(62,995.00)	
21	Student Activity Fund								
401	General Supplies	59,810.00	5,786.68	52,609.59	88%	116.93	88%	7,083.48	
21	Student Activity Fund	59,810.00	5,786.68	52,609.59	88%	116.93	88%	7,083.48	
Report Totals:		9,437,446.00	969,313.07	8,871,166.62	94%	272,987.68	97%	293,291.70	

Lake of the Woods Public Schools #390

Exp Summary - Fd, Obj Series

Period Ending June 30, 2024

Sequence: Fd, O/S

		B24-2					% YTD	Remaining
Description		Annual Budget	Period 202412	Year To Date	% YTD	Encumbrances	+ Enc	Balance
01	General Fund							
	100 Salaries & Wages	2,797,659.00	582,086.30	2,751,837.46	98%	0.00	98%	45,821.54
	100	0.00	3,433.44	17,866.64	0%	0.00	0%	(17,866.64)
	100 Salaries & Wages	1,318,976.00	132,840.80	1,354,555.00	103%	0.00	103%	(35,579.00)
	200 Employee Benefits	1,168,551.00	223,532.28	1,177,495.49	101%	0.00	101%	(8,944.49)
	300 Purchased Services	1,045,036.00	(64,410.79)	1,000,383.72	96%	89,602.21	104%	(44,949.93)
	400 Supplies & Materials	399,755.00	25,909.07	380,438.22	95%	13,221.62	98%	6,095.16
	500 Capital Expenditures	276,905.00	2,162.53	283,669.33	102%	20,175.83	110%	(26,940.16)
	800 Other Expenditures	31,251.00	2,551.00	38,866.89	124%	0.00	124%	(7,615.89)
	900 Other Financing Uses	445,986.00	0.00	0.00	0%	0.00	0%	445,986.00
01	General Fund	7,484,119.00	908,104.63	7,005,112.75	94%	122,999.66	95%	356,006.59
02	Food Service							
	100 Salaries & Wages	143,174.00	14,174.65	160,887.20	112%	0.00	112%	(17,713.20)
	200 Employee Benefits	45,455.00	3,643.25	51,900.05	114%	0.00	114%	(6,445.05)
	300 Purchased Services	14,142.00	0.00	17,051.14	121%	0.00	121%	(2,909.14)
	400 Supplies & Materials	129,000.00	3,387.04	154,373.94	120%	0.00	120%	(25,373.94)
	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	337,021.00	21,204.94	392,694.29	117%	0.00	117%	(55,673.29)
04	Community Service							
	100 Salaries & Wages	226,491.00	16,343.50	226,530.53	100%	0.00	100%	(39.53)
	200 Employee Benefits	62,529.00	3,611.35	53,235.98	85%	0.00	85%	9,293.02
	300 Purchased Services	102,949.00	8,880.88	50,143.97	49%	91.02	49%	52,714.01
	400 Supplies & Materials	28,332.00	5,381.09	40,529.08	143%	230.07	144%	(12,427.15)
	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	424,541.00	34,216.82	375,349.99	88%	321.09	88%	48,869.92
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

		B24-2					% YTD	Remaining
Description		Annual Budget	Period 202412	Year To Date	% YTD	Encumbrances	+ Enc	Balance
21	Student Activity Fund							
	400 Supplies & Materials	59,810.00	5,786.68	52,609.59	88%	116.93	88%	7,083.48
21	Student Activity Fund	59,810.00	5,786.68	52,609.59	88%	116.93	88%	7,083.48
Report Totals:		9,437,446.00	969,313.07	8,871,166.62	94%	272,987.68	97%	293,291.70

Lake of the Woods Public Schools #390

Exp Summary - Fd, Org

Period Ending June 30, 2024

Sequence: Fd, Org

		B24-2					% YTD	Remaining
Description		Annual Budget	Period 202412	Year To Date	% YTD	Encumbrances	+ Enc	Balance
01	General Fund							
005	District Wide	2,849,837.00	36,804.81	2,318,283.14	81%	94,031.91	85%	437,521.95
100	Elem.	2,337,420.00	455,143.51	2,286,933.10	98%	4,913.55	98%	45,573.35
200	High School	184,027.00	7,892.61	184,980.24	101%	14,154.26	108%	(15,107.50)
222	Secondary	371,221.00	18,199.13	376,850.93	102%	0.00	102%	(5,629.93)
300	Elem./H.s.	1,741,614.00	390,064.57	1,838,065.34	106%	9,899.94	106%	(106,351.28)
01	General Fund	7,484,119.00	908,104.63	7,005,112.75	94%	122,999.66	95%	356,006.59
02	Food Service							
005	District Wide	337,021.00	21,204.94	392,694.29	117%	0.00	117%	(55,673.29)
02	Food Service	337,021.00	21,204.94	392,694.29	117%	0.00	117%	(55,673.29)
04	Community Service							
005	District Wide	424,541.00	34,216.82	375,349.99	88%	321.09	88%	48,869.92
04	Community Service	424,541.00	34,216.82	375,349.99	88%	321.09	88%	48,869.92
07	Debt Redemption							
005	District Wide	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							
005	District Wide	59,810.00	5,786.68	52,609.59	88%	116.93	88%	7,083.48
21	Student Activity Fund	59,810.00	5,786.68	52,609.59	88%	116.93	88%	7,083.48
Report Totals:		9,437,446.00	969,313.07	8,871,166.62	94%	272,987.68	97%	293,291.70

Lake of the Woods Public Schools #390

Exp Summary - Fd, Pro

Period Ending June 30, 2024

Sequence: Fd, Pro

		B24-2					% YTD	Remaining
Description		Annual Budget	Period 202412	Year To Date	% YTD	Encumbrances	+ Enc	Balance
01	General Fund							
001	WELLNESS PROGRAM ALL STAFF	941.00	351.49	648.77	69%	0.00	69%	292.23
010	Board Share	22,751.00	659.50	24,040.41	106%	0.00	106%	(1,289.41)
020	Superintendent	82,590.00	6,475.36	95,455.27	116%	0.00	116%	(12,865.27)
050	School Adm	254,948.00	31,289.48	265,970.25	104%	0.00	104%	(11,022.25)
105	General Administrat.	352,348.00	(82,589.65)	344,276.91	98%	821.19	98%	7,249.90
108	Technology Coordinator	276,281.00	9,742.74	269,376.20	98%	564.81	98%	6,339.99
110	Business Services	34,515.00	0.00	30,812.96	89%	0.00	89%	3,702.04
200	Voluntary Pre-K	70,221.00	20,673.46	85,187.30	121%	0.00	121%	(14,966.30)
201	Kindergarten Educ.	133,940.00	27,269.08	132,280.05	99%	0.00	99%	1,659.95
203	Elementary Education	1,148,069.00	205,919.89	1,040,838.66	91%	(856.09)	91%	108,086.43
204	Elementary Education	11,597.00	0.00	0.00	0%	0.00	0%	11,597.00
207	Elementary Education	32,422.00	4,524.24	29,943.04	92%	0.00	92%	2,478.96
211	Secondary Ed	187,167.00	12,822.56	222,451.38	119%	8,414.85	123%	(43,699.23)
212	Art	81,394.00	20,955.29	85,879.08	106%	0.00	106%	(4,485.08)
215	Business	47,815.00	12,563.49	51,560.33	108%	132.00	108%	(3,877.33)
216	Educational Disadvan	90,033.00	20,867.99	83,946.95	93%	0.00	93%	6,086.05
218	gifted and talented program	2,698.00	0.00	2,369.50	88%	0.00	88%	328.50
220	English	200,973.00	50,081.79	206,130.66	103%	523.20	103%	(5,680.86)
240	Physical Education	163,940.00	41,740.81	167,803.52	102%	0.00	102%	(3,863.52)
255	Industrial Education	91,719.00	22,971.39	91,149.59	99%	0.00	99%	569.41
256	Mathematics	200,218.00	52,360.42	180,808.53	90%	0.00	90%	19,409.47
258	Music	208,024.00	49,533.20	208,017.59	100%	566.75	100%	(560.34)
260	Natural Science	165,325.00	43,092.87	174,292.76	105%	0.00	105%	(8,967.76)
270	Social Studies	138,370.00	37,501.76	149,191.47	108%	0.00	108%	(10,821.47)
276	EL Indiv Instruct	50.00	0.00	0.00	0%	0.00	0%	50.00
292	Athletics	171,441.00	12,057.96	184,757.55	108%	0.00	108%	(13,316.55)
294	Boys Athletics	108,314.00	953.00	110,281.44	102%	0.00	102%	(1,967.44)
296	Girls Athletics	64,819.00	2,361.74	54,538.78	84%	0.00	84%	10,280.22
298	Extra Curricular Act	27,147.00	2,826.43	27,273.16	100%	0.00	100%	(126.16)

Lake of the Woods Public Schools #390

Exp Summary - Fd, Pro

Period Ending June 30, 2024

Sequence: Fd, Pro

		B24-2					% YTD	Remaining
Description		Annual Budget	Period 202412	Year To Date	% YTD	Encumbrances	+ Enc	Balance
01	General Fund							
371	Related/Diversified	47,215.00	12,879.44	50,383.05	107%	0.00	107%	(3,168.05)
399	Carl Perkins Grant	20,494.00	1,490.44	21,894.42	107%	10.50	107%	(1,410.92)
400	General Special Education	19,270.00	3,206.00	(12,914.72)	(67%)	0.00	(67%)	32,184.72
401	Speech Language Impa	80,454.00	22,957.75	87,475.29	109%	336.71	109%	(7,358.00)
402	Mentally Impaired Mm	120,418.00	36,488.15	164,947.73	137%	160.00	137%	(44,689.73)
406	Visually Impaired	0.00	0.00	3,300.49	0%	904.36	0%	(4,204.85)
407	Specific Learning Di	128,863.00	10,554.23	75,605.16	59%	422.95	59%	52,834.89
408	Emotional Behavior	46,128.00	11,580.91	46,161.20	100%	0.00	100%	(33.20)
410	Other Health Impairment	35,750.00	11,610.75	82,181.06	230%	0.00	230%	(46,431.06)
411	Autistic	73,994.00	6,901.29	53,111.40	72%	3,051.05	76%	17,831.55
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	7,594.46	72,111.05	190%	0.00	190%	(34,204.05)
420	Spec. Educ.-General	138,479.00	3,037.03	138,898.28	100%	15,258.42	111%	(15,677.70)
620	Educational Media	16,982.00	2,669.56	33,115.18	195%	0.00	195%	(16,133.18)
640	Staff Development	47,601.00	0.00	43,306.04	91%	0.00	91%	4,294.96
716	Drug Abuse Prevention	250.00	0.00	1,024.94	410%	0.00	410%	(774.94)
718	Other School Safety	24,348.00	750.00	25,596.93	105%	0.00	105%	(1,248.93)
720	Health Services	59,364.00	4,771.32	58,820.33	99%	43.05	99%	500.62
740	Social Worker	186,465.00	66,046.15	207,251.14	111%	0.00	111%	(20,786.14)
760	Pupil Transport	464,525.00	38,692.33	477,658.54	103%	17,706.87	107%	(30,840.41)
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	57,076.00	825,208.61	98%	73,409.04	106%	(53,696.65)
850	Facilities	84,600.00	2,162.53	31,284.79	37%	0.00	37%	53,315.21
865	LTFM Exclcd Costs -Pro 866,867	110,611.00	630.00	107,658.08	97%	1,530.00	99%	1,422.92
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	908,104.63	7,005,112.75	94%	122,999.66	95%	356,006.59
02	Food Service							

Lake of the Woods Public Schools #390

Exp Summary - Fd, Pro

Period Ending June 30, 2024

Sequence: Fd, Pro

		B24-2					% YTD	Remaining
Description		Annual Budget	Period 202412	Year To Date	% YTD	Encumbrances	+ Enc	Balance
02	Food Service							
770	Food Services	337,021.00	21,204.94	392,694.29	117%	0.00	117%	(55,673.29)
02	Food Service	337,021.00	21,204.94	392,694.29	117%	0.00	117%	(55,673.29)
04	Community Service							
505	Comm Service Gener	77,810.00	15,933.23	72,272.48	93%	0.00	93%	5,537.52
580	Early Child & Fam Ed	24,710.00	0.00	17,374.32	70%	0.00	70%	7,335.68
582	School Readiness	121,007.00	3,591.35	112,163.05	93%	230.07	93%	8,613.88
583	Preschool Screening	1,458.00	0.00	1,734.62	119%	0.00	119%	(276.62)
590	Community Services	199,556.00	14,692.24	171,805.52	86%	91.02	86%	27,659.46
04	Community Service	424,541.00	34,216.82	375,349.99	88%	321.09	88%	48,869.92
07	Debt Redemption							
910	Debt Redemption	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							
298	Extra Curricular Act	59,810.00	5,786.68	52,609.59	88%	116.93	88%	7,083.48
21	Student Activity Fund	59,810.00	5,786.68	52,609.59	88%	116.93	88%	7,083.48
Report Totals:		9,437,446.00	969,313.07	8,871,166.62	94%	272,987.68	97%	293,291.70

Lake of the Woods School District

Finance Committee Meeting

July 22, 2024

Monthly Budget Report

Revenue:

- YTD revenues are as follows:
 - State revenue is at 90% received
 - Federal revenues 140% received
 - Property Taxes are 138% received
 - Local revenues are 88% received
 - Food Service 113% received
 - Community Education 23% received
 - Total all Funds 90% \$8,412,864.61
- 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 105% expended.
 - Employee Benefits are 100% expended.
 - Purchased Services are 92% expended.
 - Supplies are 120% expended.
 - Capital (Equipment) is 129% expended
 - Food Service 117% expended
 - Community Education 88% expended
 - Total all Funds 97% \$8,871,166.62

Summary all Funds

- Revenue 90% \$8,412,864.61
- Expenditure 97% \$8,871,166.62
- FYT Spending Variance Deficit of \$458,302.01
- In the month of May Spending Variance +\$244,513.43

Student Activity

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

Business Office Update

- Working on Financial Audit Preparation
- For the July 15th payroll 2025 contracts will be in effect for compensation, benefits, and deductions
- MNUI Quarterly
- 941's Completed today
- Quarterly Sales Tax Paid
- Completing Work Comp Insurance Audit

**Lake of the Woods School District
Cash Report as of June 30, 2024**

Border Bank Simple Business Checking Account			
Beginning Checking Account Balance			\$585,694.12
Receipts			
Wire Trans (in)		\$250,000.00	
Total Receipts		\$354,467.98	
Wire Trans (out)		\$0.00	
Disbursements	\$	642,054.79	
Ending Checking Account Balance			\$548,107.31
Border Bank Premier Business Investment Savings Account			
Beginning Checking Account Balance			\$580,981.96
Receipts		\$956,572.50	
Interest Earned		\$1,819.90	
Wire Trans (out)		\$250,000.00	
Wire Trans (in)		\$0.00	
Fee		\$0.00	
Ending Savings Account Balance			\$1,289,374.36
MSDLAF Liquid Asset Fund			
Beginning Balance			\$39,068.06
Receipts	\$	-	
Interest Earned	\$	165.28	
Transfer (in)	\$	-	
Transfer (out)	\$	-	
Ending Balance			\$39,233.34
Average Monthly Balance was \$39,084.59 at 5.16%			
MSDLAF MAX Fund			
Beginning Balance			\$149,945.58
Receipts	\$	-	
Interest Earned	\$	643.92	
Transfer (in)	\$	-	
Transfer (out)	\$	-	
Ending Balance			\$150,589.50
Average Monthly Balance was \$150,009.97 at 5.24%			
MN Trust			
Beginning Balance			\$49,068.96
Receipts	\$	-	
Interest Earned	\$	209.62	
Transfer Out	\$	-	
Ending Balance			\$49,278.58
Average Monthly Interest Rate 5.197%			
TOTAL CASH AND INVESTMENTS			\$2,076,583.09



MNTrust Monthly Statement

Lake of the Woods ISD 390

Please Note:

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

Activity Summary (30967-101) Operating

6/1/2024 - 6/30/2024

Investment Pool Summary		IS
Beginning Balance		\$49,068.96
Dividends		\$209.62
Purchases		\$0.00
Redemptions		\$0.00
Ending Balance		\$49,278.58
Average Monthly Rate		5.197%
Share Price		\$1.000
Total		\$49,278.58
Total Fixed Income		\$0.00
Account Total		\$49,278.58

Lake of the Woods ISD 390

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

Your PMA Representative

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



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



Transaction Activity (30967-101) Operating

IS 6/1/2024 - 6/30/2024

Transaction	Trade Date	Settle Date	Description	Redemption	Purchase	Share Price	Shares this Transaction
11001919	06/30/2024	06/30/2024	Dividend Reinvest	\$0.00	\$209.62	\$1.000	209.620
				\$0.00	\$209.62		209.620

Beginning Balance: \$49,068.96 | Ending Balance: \$49,278.58



MNTrust Monthly Statement

Lake of the Woods ISD 390

Current Portfolio

6/30/2024

Type	Code	Holding Id	Trade Date	Settle Date	Maturity Date	Description	Cost	Rate	NAV	Face/Par	Market Value
IS				06/30/2024		IS Account Balance	\$49,278.58	5.197%	\$1.000	\$49,278.58	\$49,278.58
							\$49,278.58			\$49,278.58	\$49,278.58

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%	\$49,278.58	IS Account

Index

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

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

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

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

MNTrust MONTHLY STATEMENT DISCLAIMER

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

Fixed Rate Investment Activity

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

MNTrust Activity

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

Money Market

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

Additional Disclosures

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

Debt Securities

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

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

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

How to Contact PMA

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

How to Contact Pershing, LLC

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

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

ACCOUNT STATEMENT

For the Month Ending
June 30, 2024

Lake of the Woods School District ISD #390

Client Management Team

Amber Cannegieter

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

Carole Loehr

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

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Cover/Disclosures
Summary Statement
Individual Accounts

Accounts included in Statement

160233569567 REGULAR ACCOUNT

Important Messages

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

Important Disclosures

Important Disclosures

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

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

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

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

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

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

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

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

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

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

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

Shares of some local government investment programs and TERM funds are marketed through representatives of PFMAM's affiliate, PFM Fund Distributors, Inc. which is registered with the SEC as a broker/dealer and is a member of the Financial Industry Regulatory Authority ("FINRA") and the Municipal Securities Rulemaking Board ("MSRB"). You may reach the FINRA by calling the FINRA Hotline at 1-800-289-9999 or at the FINRA website address <https://www.finra.org/investors/investor-contacts>. A brochure describing the FINRA Regulation Public Disclosure Program is also available from FINRA upon request.

Key Terms and Definitions

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

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

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

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

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

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

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

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

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

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

NOT FDIC INSURED

NO BANK GUARANTEE

MAY LOSE VALUE

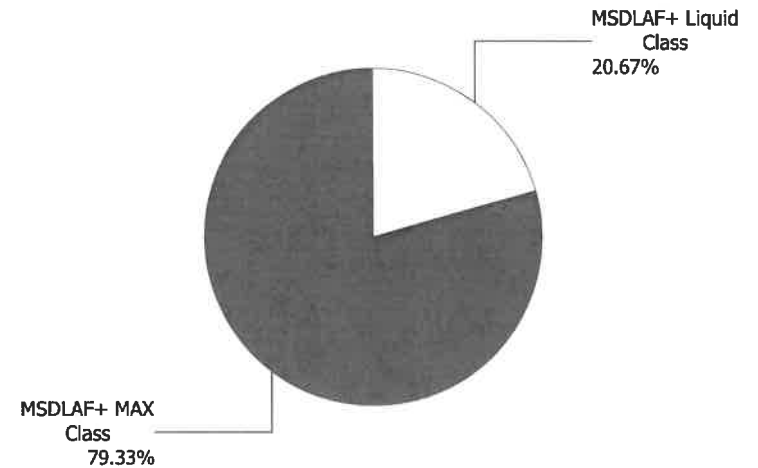
Account Statement - Transaction Summary

For the Month Ending **June 30, 2024**

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

MSDLAF+ Liquid Class	
Opening Market Value	39,068.06
Purchases	165.28
Redemptions	0.00
Unsettled Trades	0.00
Change in Value	0.00
Closing Market Value	\$39,233.34
Cash Dividends and Income	165.28
MSDLAF+ MAX Class	
Opening Market Value	149,945.58
Purchases	643.92
Redemptions	0.00
Unsettled Trades	0.00
Change in Value	0.00
Closing Market Value	\$150,589.50
Cash Dividends and Income	643.92

Asset Summary		
	June 30, 2024	May 31, 2024
MSDLAF+ Liquid Class	39,233.34	39,068.06
MSDLAF+ MAX Class	150,589.50	149,945.58
Total	\$189,822.84	\$189,013.64
Asset Allocation		



Account Statement

For the Month Ending **June 30, 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					39,068.06
06/28/24	07/01/24	Accrual Income Div Reinvestment - Distributions	1.00	165.28	39,233.34
Closing Balance					39,233.34

	Month of June	Fiscal YTD July-June		
Opening Balance	39,068.06	205,115.82	Closing Balance	39,233.34
Purchases	165.28	1,182,126.50	Average Monthly Balance	39,084.59
Redemptions (Excl. Checks)	0.00	(1,348,008.98)	Monthly Distribution Yield	5.16%
Check Disbursements	0.00	0.00		
Closing Balance	39,233.34	39,233.34		
Cash Dividends and Income	165.28	4,602.88		

MSDLAF+ MAX Class					
Opening Balance					149,945.58
06/28/24	07/01/24	Accrual Income Div Reinvestment - Distributions	1.00	643.92	150,589.50

Account Statement

For the Month Ending **June 30, 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					150,589.50
	Month of June	Fiscal YTD July-June			
Opening Balance	149,945.58	542,424.51	Closing Balance	150,589.50	
Purchases	643.92	4,801,566.47	Average Monthly Balance	150,009.97	
Redemptions (Excl. Checks)	0.00	(5,193,401.48)	Monthly Distribution Yield	5.24%	
Check Disbursements	0.00	0.00			
Closing Balance	150,589.50	150,589.50			
Cash Dividends and Income	643.92	22,623.17			

Lake of the Woods Public Schools #390

Rev Summary - Fd, Sou

Period Ending June 30, 2024

Sequence: Fd, O/S

		B24-2					% YTD	Remaining
		Annual Budget	Period 202412	Year To Date	% YTD	Encumbrances	+ Enc	Balance
Description								
01	General Fund							
001	Levy	(1,085,673.00)	(561,419.25)	(1,828,470.00)	168%	0.00	168%	742,797.00
010	Count Apportionment	(506,332.00)	(365,374.65)	(371,929.67)	73%	0.00	73%	(134,402.33)
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)	0.00	(28,321.38)	79%	0.00	79%	(7,475.62)
060	Admis.&stu. Act. Rec	(21,919.00)	0.00	(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)	(2,838.72)	(39,062.67)	78%	0.00	78%	(10,937.33)
093	Rent from Schl Facil	(5,000.00)	(3,110.00)	(10,473.00)	209%	0.00	209%	5,473.00
096	Gifts from Loc Sourc	0.00	0.00	(700.00)	0%	0.00	0%	700.00
097	Media funds	0.00	0.00	(6.25)	0%	0.00	0%	6.25
099	Misc Rev-Local Sourc	(85,390.00)	99,860.00	(111,603.92)	131%	0.00	131%	26,213.92
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)	(98,821.12)	(4,291,910.38)	96%	0.00	96%	(189,460.62)
212	LITERACY INCENTIVE AID	(22,997.00)	(20,697.62)	(20,697.62)	90%	0.00	90%	(2,299.38)
227	Abatement Aid	(69.00)	0.00	(61.92)	90%	0.00	90%	(7.08)
229	Disp Reduct Aid	(3,314.00)	(2,982.30)	(2,982.30)	90%	0.00	90%	(331.70)
234	Hmstd Market Value Credit	(7,498.00)	(6,748.13)	(6,748.13)	90%	0.00	90%	(749.87)
300	State Aid and Grants	(17,747.00)	(123,972.50)	(122,594.48)	691%	0.00	691%	104,847.48
317	LTFM State Aid	0.00	0.00	(99.92)	0%	0.00	0%	99.92
360	Spec Educ-General	(500,000.00)	(60,056.31)	(398,090.31)	80%	0.00	80%	(101,909.69)
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)	0.00	(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)	(1,146,160.60)	(7,655,581.18)	106%	0.00	106%	425,318.18

Lake of the Woods Public Schools #390

Rev Summary - Fd, Sou

Period Ending June 30, 2024

Sequence: Fd, O/S

		B24-2					% YTD	Remaining
Description		Annual Budget	Period 202412	Year To Date	% YTD	Encumbrances	+ Enc	Balance
02	Food Service							
	099 Misc Rev-Local Sourc	(20,500.00)	(867.24)	(28,281.97)	138%	0.00	138%	7,781.97
	300 State Aid and Grants	(95,500.00)	(16,839.89)	(155,870.86)	163%	0.00	163%	60,370.86
	471 School Lunch	(70,860.00)	(2,714.88)	(41,558.55)	59%	0.00	59%	(29,301.45)
	472 Special Food	(85,000.00)	(9,876.15)	(93,558.50)	110%	0.00	110%	8,558.50
	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)	(4,691.14)	(42,899.14)	123%	0.00	123%	7,899.14
	601 Type A-Pupils	(20,000.00)	(615.00)	(19,733.87)	99%	0.00	99%	(266.13)
02	Food Service	(345,210.00)	(35,604.30)	(381,962.89)	111%	0.00	111%	36,752.89

Lake of the Woods Public Schools #390

Rev Summary - Fd, Sou

Period Ending June 30, 2024

Sequence: Fd, O/S

		B24-2					% YTD	Remaining
Description		Annual Budget	Period 202412	Year To Date	% YTD	Encumbrances	+ Enc	Balance
04	Community Service							
	001 Levy	(35,579.00)	(22,945.55)	(33,780.55)	95%	0.00	95%	(1,798.45)
	040 Tuition from Patrons	(42,625.00)	(2,078.77)	(44,473.53)	104%	0.00	104%	1,848.53
	093 Rent from Schl Facil	(1,215.00)	(200.00)	(2,465.00)	203%	0.00	203%	1,250.00
	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)	(504.00)	(3,027.00)	123%	0.00	123%	570.00
	227 Abatement Aid	0.00	0.00	(5.50)	0%	0.00	0%	5.50
	229 Disp Reduct Aid	(175.00)	(152.10)	(152.10)	87%	0.00	87%	(22.90)
	234 Hmstd Market Value Credit	(340.00)	(344.14)	(344.14)	101%	0.00	101%	4.14
	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)	(5,000.04)	(15,000.00)	158%	0.00	158%	5,500.00
	649 Permanent Transfers	(445,986.00)	0.00	0.00	0%	0.00	0%	(445,986.00)
04	Community Service	(572,635.00)	(31,224.60)	(131,725.06)	23%	0.00	23%	(440,909.94)

Lake of the Woods Public Schools #390
Rev Summary - Fd, Sou
Period Ending June 30, 2024

Sequence: Fd, O/S

		B24-2					% YTD	Remaining
Description		Annual Budget	Period 202412	Year To Date	% YTD	Encumbrances	+ Enc	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 June 30, 2024

Sequence: Fd, O/S

		B24-2		Year To Date	% YTD	Encumbrances	% YTD + Enc	Remaining Balance
Description		Annual Budget	Period 202412					
21	Student Activity Fund							
	099 Misc Rev-Local Sourc	(39,675.00)	(837.00)	(56,964.59)	144%	0.00	144%	17,289.59
21	Student Activity Fund	(39,675.00)	(837.00)	(56,964.59)	144%	0.00	144%	17,289.59
Report Totals:		(9,359,694.00)	(1,213,826.50)	(8,412,864.61)	90%	0.00	90%	(946,829.39)

Student Activity Transaction Report

7/18/2024

202412 through 202412

11:37:21

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

21 Student Activity Fund

0390	B	21	101	000				Student Activity Cash	St Bal:	\$80,094.60	Activity:	(\$4,855.84)	Enc:	\$0.00	End Bal:	\$75,238.76
Type	Code	Period	Date	St	Vendor / Cust / Desc			Detail Description	PO#	Inv Ref	PmtDt/DepCtl	Pmt Tp	Check#	Amount		
JE	9368	202412	06/30/24		2 CC Voucher Overpay									9.00		
													Total JE Activity:	\$9.00		
0390	E	21	005	298	301	401	713	Student Council	St Bal:	\$641.55	Activity:	\$198.78	Enc:	\$0.00	End Bal:	\$840.33
Type	Code	Period	Date	St	Vendor / Cust / Desc			Detail Description	PO#	Inv Ref	PmtDt/DepCtl	Pmt Tp	Check#	Amount		
VOU	74859	202412	06/04/24		1	4224 Lowes, Jennelle			Tarps - Hometown Hardware 05/1	06/04/24	06/07/24	CH	9476990	84.39		
VOU	74859	202412	06/04/24		1	4224 Lowes, Jennelle			Tarps - Hometown Hardware 05/1	06/04/24	06/07/24	CH	9476990	42.73		
VOU	74935	202412	06/17/24		1	5192 New Moon Coffeehouse + Eater			Gift Card	05/14/24	06/17/24	CC	0	50.00		
VOU	74982	202412	06/28/24		1	5335 MATTHIAS, JULISA			Simonson	06/28/24	06/30/24	CH	9477043	21.66		
													Total Voucher Activity:	\$198.78		
0390	E	21	005	298	301	401	714	Special Ed Cooking	St Bal:	\$4,438.12	Activity:	\$78.49	Enc:	\$0.00	End Bal:	\$4,516.61
Type	Code	Period	Date	St	Vendor / Cust / Desc			Detail Description	PO#	Inv Ref	PmtDt/DepCtl	Pmt Tp	Check#	Amount		
VOU	74953	202412	06/20/24		1	2315 Lake of the Woods Foods			High School - SPED	06/20/24	06/21/24	CH	9477030	78.49		
													Total Voucher Activity:	\$78.49		
0390	E	21	005	298	301	401	715	Elementary Yearbook	St Bal:	(\$77.84)	Activity:	\$881.08	Enc:	\$0.00	End Bal:	\$803.24
Type	Code	Period	Date	St	Vendor / Cust / Desc			Detail Description	PO#	Inv Ref	PmtDt/DepCtl	Pmt Tp	Check#	Amount		
VOU	74826	202412	05/30/24		1	4847 Josten's			Already in the Invoice	1382177				93.84		
VOU	74863	202412	06/04/24		1	4847 Josten's			Elementary Yearbooks - 2023/24	1372880	06/07/24	CH	9476988	787.24		
													Total Voucher Activity:	\$881.08		
0390	E	21	005	298	301	401	716	Elementary PBIS	St Bal:	\$4,026.68	Activity:	\$22.50	Enc:	\$0.00	End Bal:	\$4,049.18
Type	Code	Period	Date	St	Vendor / Cust / Desc			Detail Description	PO#	Inv Ref	PmtDt/DepCtl	Pmt Tp	Check#	Amount		
VOU	74942	202412	06/17/24		1	5533 HUGO'S			Fruit Chews	05/20/24	06/17/24	CC	0	21.00		
VOU	74942	202412	06/17/24		1	5533 HUGO'S			Sales Tax	05/20/24	06/17/24	CC	0	1.50		
													Total Voucher Activity:	\$22.50		
0390	E	21	005	298	301	401	722	Class of 2031	St Bal:	\$5,084.01	Activity:	\$23.40	Enc:	\$0.00	End Bal:	\$5,107.41
Type	Code	Period	Date	St	Vendor / Cust / Desc			Detail Description	PO#	Inv Ref	PmtDt/DepCtl	Pmt Tp	Check#	Amount		
VOU	74953	202412	06/20/24		1	2315 Lake of the Woods Foods			Class of 2031	06/20/24	06/21/24	CH	9477030	23.40		
													Total Voucher Activity:	\$23.40		
0390	E	21	005	298	301	401	724	Class of 2024	St Bal:	\$12,242.42	Activity:	\$4,151.70	Enc:	\$0.00	End Bal:	\$16,394.12
Type	Code	Period	Date	St	Vendor / Cust / Desc			Detail Description	PO#	Inv Ref	PmtDt/DepCtl	Pmt Tp	Check#	Amount		
JE	9368	202412	06/30/24		1 CC Voucher Overpay									(9.00)		
													Total JE Activity:	(\$9.00)		
VOU	74932	202412	06/17/24		1	5530 WABASHA STREET CAVES			Cave Tours - Senior Class of 2024	21522732	06/17/24	CC	0	365.01		
VOU	74934	202412	06/17/24		1	5531 VALLEY FAIR			7814 - SD Youth Celebration TE	144SC203613	06/17/24	CC	0	900.00		

Lake of the Woods Public Schools #390
Student Activity Transaction Report
202412 through 202412

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

21 Student Activity Fund

0390	E	21	005	298	301	401	724	Class of 2024	St Bal:	\$12,242.42	Activity:	\$4,151.70	Enc:	\$0.00	End Bal:	\$16,394.12		
Type	Code	Period	Date	St	Vendor / Cust / Desc				Detail Description			PO#	Inv Ref	PmtDt/DepCtl	Pmt Tp	Check#	Amount	
VOU	74936	202412	06/17/24		1	5530 WABASHA STREET CAVES				Cave Tours - Senior Class of 2024				05/17/24	06/17/24	CC	0	496.00
VOU	74937	202412	06/17/24		1	5355 Bloomin' Creations				Graduation Flowers				05/27/24	06/17/24	CC	0	243.00
VOU	74939	202412	06/17/24		1	5532 NATURE'S EDGEGARDEN CENTE				Petunia Feed				2008329	06/17/24	CC	0	20.99
VOU	74939	202412	06/17/24		1	5532 NATURE'S EDGEGARDEN CENTE				Annual Planters				2008329	06/17/24	CC	0	404.00
VOU	74944	202412	06/17/24		1	3035 Hometown Hardware				Table Covers				05/23/24	06/17/24	CC	0	7.58
VOU	74944	202412	06/17/24		1	3035 Hometown Hardware				Sales Tax				05/23/24	06/17/24	CC	0	3.04
VOU	74944	202412	06/17/24		1	3035 Hometown Hardware				Gift Bags				05/23/24	06/17/24	CC	0	36.63
VOU	74945	202412	06/17/24		1	4403 DOLLAR GENERAL				Table Cover Round				05/23/24	06/17/24	CC	0	4.50
VOU	74945	202412	06/17/24		1	4403 DOLLAR GENERAL				Table Cover Black				05/23/24	06/17/24	CC	0	3.00
VOU	74945	202412	06/17/24		1	4403 DOLLAR GENERAL				Sales Tax				05/23/24	06/17/24	CC	0	0.52
VOU	74948	202412	06/17/24		1	1383 Country Inn & Suites				State Tax - Taxe Exempt Denied				05/21/24	06/20/24	CC	0	115.56
VOU	74948	202412	06/17/24		1	1383 Country Inn & Suites				Room Charge				05/21/24	06/20/24	CC	0	1,380.00
VOU	74953	202412	06/20/24		1	2315 Lake of the Woods Foods				Class of 2024				06/20/24	06/21/24	CH	9477030	180.87
Total Voucher Activity:																\$4,160.70		

0390	E	21	005	298	301	401	729	Class of 2028 Expense	St Bal:	(\$2,731.53)	Activity:	\$223.32	Enc:	\$0.00	End Bal:	(\$2,508.21)	
Type	Code	Period	Date	St	Vendor / Cust / Desc				Detail Description		PO#	Inv Ref	PmtDt/DepCtl	Pmt Tp	Check#	Amount	
VOU	74906	202412	06/11/24		1	00433 Howard's Oil Co.				Sales Tax			40053	06/14/24	CH	9477009	14.37
VOU	74906	202412	06/11/24		1	00433 Howard's Oil Co.				Large 1 Topping Pizza			40053	06/14/24	CH	9477009	144.00
VOU	74906	202412	06/11/24		1	00433 Howard's Oil Co.				Large 1 Topping Pizza			40053	06/14/24	CH	9477009	64.95
Total Voucher Activity:																\$223.32	

0390	E	21	005	298	301	401	731	High School PBIS	St Bal:	\$1,829.44	Activity:	\$207.41	Enc:	\$0.00	End Bal:	\$2,036.85
Type	Code	Period	Date	St	Vendor / Cust / Desc				Detail Description	PO#	Inv Ref	PmtDt/DepCtl	Pmt Tp	Check#	Amount	
VOU	74933	202412	06/17/24		1	03364 HOLIDAY				Gift Card		05/13/24	06/17/24	CC	0	10.00
VOU	74933	202412	06/17/24		1	03364 HOLIDAY				Gift Card		05/13/24	06/17/24	CC	0	10.00
VOU	74933	202412	06/17/24		1	03364 HOLIDAY				Gift Card		05/13/24	06/17/24	CC	0	10.00
VOU	74933	202412	06/17/24		1	03364 HOLIDAY				Gift Card		05/13/24	06/17/24	CC	0	10.00
VOU	74933	202412	06/17/24		1	03364 HOLIDAY				Gift Card		05/13/24	06/17/24	CC	0	10.00
VOU	74938	202412	06/17/24		1	3123 WAL-MART				USB Charging Cords		05/27/24	06/17/24	CC	0	6.44
VOU	74941	202412	06/17/24		1	03364 HOLIDAY				Gift Card		05/17/24	06/17/24	CC	0	10.00
VOU	74941	202412	06/17/24		1	03364 HOLIDAY				Gift Card		05/17/24	06/17/24	CC	0	10.00
VOU	74941	202412	06/17/24		1	03364 HOLIDAY				Gift Card		05/17/24	06/17/24	CC	0	10.00
VOU	74941	202412	06/17/24		1	03364 HOLIDAY				Gift Card		05/17/24	06/17/24	CC	0	10.00
VOU	74941	202412	06/17/24		1	03364 HOLIDAY				Gift Card		05/17/24	06/17/24	CC	0	10.00
VOU	74953	202412	06/20/24		1	2315 Lake of the Woods Foods				HS PBIS		06/20/24	06/21/24	CH	9477030	100.97
Total Voucher Activity:																\$207.41

0390	R	21	005	298	301	099	701	SEL Calming Corners	St Bal:	(\$1,400.00)	Activity:	(\$650.00)	Enc:	\$0.00	End Bal:	(\$2,050.00)
Type	Code	Period	Date	St	Vendor / Cust / Desc			Detail Description	PO#	Inv Ref	PmtDt/DepCtl	Pmt Tp	Check#	Amount		
RCT	26739	202412	06/04/24		1	1057 Student Activity			SEL Calming Corners			6448	CH	002519	(200.00)	

Lake of the Woods Public Schools #390
Student Activity Transaction Report
202412 through 202412

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	
Type	Code	Period	Date	St	Vendor / Cust / Desc
RCT	26740	202412	06/04/24	1	1057 Student Activity
RCT	26751	202412	06/18/24	1	1057 Student Activity

St Bal:	(\$1,400.00)	Activity:	(\$650.00)	Enc:	\$0.00	End Bal:	(\$2,050.00)
Detail Description	PO#	Inv Ref	PmtDt/DepCtl	Pmt Tp	Check#	Amount	
SEL Calming Corners			6448	CH	002518	(250.00)	
SEL Calming Corners			6450	CH	002523	(200.00)	
Total Receipt Activity:						(\$650.00)	

0390	R 21	005 298	301 099	732	Backpack Program	
Type	Code	Period	Date	St	Vendor / Cust / Desc	
RCT	26744	202412	06/06/24		1	1057 Student Activity

St Bal:	(\$2,718.08)	Activity:	(\$187.00)	Enc:	\$0.00	End Bal:	(\$2,905.08)
Detail Description	PO#	Inv Ref	PmtDt/DepCtl	Pmt Tp	Check#	Amount	
Backpack Program			6449	CH	002521	(187.00)	
Total Receipt Activity:						(\$187.00)	

21	Student Activity Fund	\$101,429.37	\$93.84	\$0.00	\$101,523.21
Report Total Balance:		\$101,429.37	\$93.84	\$0.00	\$101,523.21

Student Activity Guideline

7/18/2024

Period Ending June 30, 2024

11:44:58

Sequence: Group-Sub, Crs

										B24-2			% YTD			Remaining
L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	Description	Annual Budget	Period 202412	Year To Date	% YTD	Encumbrances	+ Enc	Balance
00									ASSETS							
B	21	101	000				100	00	Student Activity Cash	0.00	(4,855.84)	75,238.76	0%	0.00	0%	(75,238.76)
B	21	206	000				200	00	Accounts Payable	0.00	(93.84)	72.70	0%	0.00	0%	(72.70)
00									LIABILITIES	0.00	(4,949.68)	75,311.46	0%	0.00	0%	(75,311.46)
701									Football							
R	21	005	298	301	099	701	401	701	SEL Calming Corners	0.00	(650.00)	(2,050.00)	0%	0.00	0%	2,050.00
701									Football	0.00	(650.00)	(2,050.00)	0%	0.00	0%	2,050.00
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	198.78	840.33	140%	0.00	140%	(240.33)
R	21	005	298	301	099	713	401	713	Student Council	(1,000.00)	0.00	(1,342.79)	134%	0.00	134%	342.79
713									Student Council	(400.00)	198.78	(2,403.51)	601%	0.00	601%	2,003.51
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	78.49	4,516.61	151%	0.00	151%	(1,516.61)
R	21	005	298	301	099	714	401	714	Special Ed Cooking	(450.00)	0.00	(3,812.48)	847%	0.00	847%	3,362.48
714									Special Ed Fundraising	2,550.00	78.49	(1,424.69)	(56%)	0.00	(56%)	3,974.69
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	881.08	803.24	161%	0.00	161%	(303.24)
R	21	005	298	301	099	715	401	715	Elementary Yearbook	(1,300.00)	0.00	(699.00)	54%	0.00	54%	(601.00)
715									Elementary Yearbook	(800.00)	881.08	(2,683.96)	335%	0.00	335%	1,883.96
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	22.50	4,049.18	58%	19.98	58%	2,930.84
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	22.50	(4,727.02)	(68%)	19.98	(67%)	11,707.04
722									Class of 2022							
E	21	005	298	301	401	722	401	722	Class of 2031	17,610.00	23.40	5,107.41	29%	0.00	29%	12,502.59

Lake of the Woods Public Schools #390
Student Activity Guideline
Period Ending June 30, 2024

Sequence: Group-Sub, Crs

										B24-2					% YTD		Remaining
L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	Description	Annual Budget	Period 202412	Year To Date	% YTD	Encumbrances	+ Enc		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	23.40	(4,595.39)	(60%)	0.00	(60%)		12,205.39
							723		Class of 2023								
E	21	005	298	301	401	723	401	723	Class of 2023	0.00	0.00	747.31	0%	0.00	0%		(747.31)
							723		Class of 2023	0.00	0.00	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)	0.00	(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	4,151.70	16,394.12	820%	0.00	820%		(14,394.12)
							724		Class of 2024	0.00	4,151.70	(3,567.73)	0%	0.00	0%		3,567.73
							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)	0.00	(2,155.00)	54%	0.00	54%		(1,845.00)
							725		Class of 2025	1,000.00	0.00	(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	223.32	(2,508.21)	(63%)	0.00	(63%)		6,508.21
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	223.32	(145.97)	(4%)	0.00	(4%)		3,720.97
							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	0.00	(580.00)	0%	0.00	0%		580.00

Student Activity Guideline

7/18/2024

Period Ending June 30, 2024

11:44:58

Sequence: Group-Sub, Crs

										B24-2			% YTD			Remaining
L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	Description	Annual Budget	Period 202412	Year To Date	% YTD	Encumbrances	+ Enc	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	0.00	(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	207.41	2,036.85	136%	96.95	142%	(633.80)
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	207.41	(4,346.71)	(869%)	96.95	(850%)	4,749.76
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)	(187.00)	(2,905.08)	58%	0.00	58%	(2,094.92)
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)	(187.00)	(10,278.63)	294%	0.00	294%	6,778.63
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

UFARS Exp/Rev Summary

Period Ending June 30, 2024

Sequence: L, Fd

	District	B24-2					% YTD	Remaining
	Account Description	Annual Budget	Period 202412	Year To Date	% YTD	Encumbrances	+ Enc	Balance
01	General	7,543,929.00	913,891.31	7,057,722.34	94%	123,116.59	95%	363,090.07
02	Food Service	337,021.00	21,204.94	392,694.29	117%	0.00	117%	(55,673.29)
04	Community Service	424,541.00	34,216.82	375,349.99	88%	321.09	88%	48,869.92
07	Debt Redemption	1,131,955.00	0.00	1,045,400.00	92%	149,550.00	106%	(62,995.00)
E	Expenditure	9,437,446.00	969,313.07	8,871,166.62	94%	272,987.68	97%	293,291.70
01	General	(7,269,938.00)	(1,146,997.60)	(7,712,545.77)	106%	0.00	106%	442,607.77
02	Food Service	(345,210.00)	(35,604.30)	(381,962.89)	111%	0.00	111%	36,752.89
04	Community Service	(572,635.00)	(31,224.60)	(131,725.06)	23%	0.00	23%	(440,909.94)
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)	(1,213,826.50)	(8,412,864.61)	90%	0.00	90%	(946,829.39)
	Report Totals:	77,752.00	(244,513.43)	458,302.01	589%	272,987.68	941%	(653,537.69)

Resolution 2024/2025-01
RESOLUTION ACKNOWLEDGING RECEIPT AND ACCEPTING DONATION FROM
Women of the Moose Baudette Chapter #1096

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

WHEREAS, The Women of the Moose donated \$238.00 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 \$238.00 from The Women of the Moose.

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

Adopted this 22nd day of July, 2024 by the Lake of the Woods School, Board of Education.

BY: _____
Boyd Johnson, Chair

ATTEST: _____
Tim Lyon, Clerk

DATE: July 22, 2024

Resolution 2024/2025-02

**RESOLUTION ACKNOWLEDGING RECEIPT AND ACCEPTING DONATION FROM
Lake of the Woods Chapter of the Salvation Army**

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

WHEREAS, The Salvation Army donated \$1,891.02 of supplies 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 \$1,891.02 of supplies from the Salvation Army.

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

Adopted this 22nd day of July, 2024 by the Lake of the Woods School, Board of Education.

BY: _____
Boyd Johnson, Chair

ATTEST: _____
Tim Lyon, Clerk

DATE: July 22, 2024

Resolution 2024/2025-03

**RESOLUTION ACKNOWLEDGING RECEIPT AND ACCEPTING DONATION FROM
Nyla O'Connell**

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

WHEREAS, Nyla O'Connell donated \$100.00 of supplies 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 \$100.00 of supplies from Nyla O'Connell.

BE IT FURTHER RESOLVED: That the School Board hereby accepts the donation and expresses its thanks and appreciation to Nyla O'Connell, for the donation to the Calming Corners.

Adopted this 22nd day of July, 2024 by the Lake of the Woods School, Board of Education.

BY: _____
Boyd Johnson, Chair

ATTEST: _____
Tim Lyon, Clerk

DATE: July 22, 2024

Resolution 2024/2025-04

**RESOLUTION ACKNOWLEDGING RECEIPT AND ACCEPTING DONATION FROM
Lake of the Woods Soil & Water Conservation District**

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

WHEREAS, Lake of the Woods Soil & Water donated \$656.00 to Lake of the Woods School for the bus drivers wages and bus fuel for the Bears in the Bog field trip.

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 \$656.00 from Lake of the Woods Soil & Water.

BE IT FURTHER RESOLVED: That the School Board hereby accepts the donation and expresses its thanks and appreciation to Lake of the Woods Soil & Water, for the donation for the bus drivers wages and bus fuel for the Bears in the Bog field trip.

Adopted this 22nd day of July, 2024 by the Lake of the Woods School, Board of Education.

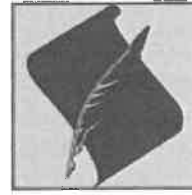
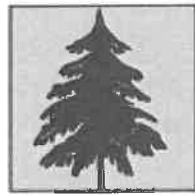
BY: _____
Boyd Johnson, Chair

ATTEST: _____
Tim Lyon, Clerk

DATE: July 22, 2024

Lake of the Woods Elementary School

Home of the Bears



LAKE OF THE WOODS
School

Student Rights & Responsibilities Handbook

2024-25

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

Updated 7-22-24

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Dear Students and Parents/Guardians,

Welcome to Lake of the Woods School and the 2024-25 school year!

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

To help you be successful, this handbook containing an explanation of school expectations and policies for students in grades PreK - 5 has been prepared for your reference. It is important that you become familiar with the procedures and regulations that govern the school. All students are required to abide by the Rights and Responsibilities Handbook. Some rules are condensed in this handbook; however, complete policies are available on the district website. Students and parents/guardians, please take time to read and discuss the Student Handbook and to keep it handy for future reference.

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

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

Sincerely,

Mary Merchant
Lake of the Woods School Principal

Mission

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

Vision

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

This handbook and its contents were approved by the Lake of the Woods School Board of Education at the July 2024 Board meeting. Several of the policies in the student handbook are condensed. The handbook may be changed or amended anytime during the school year. Updated handbooks are posted on the District website.

SCHOOL RESPONSIBILITY AND AUTHORITY

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

STUDENT RIGHTS AND RESPONSIBILITIES

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

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

BOARD OF EDUCATION

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

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

SCHOOL TELEPHONE DIRECTORY

District Office: 218-634-2735 ext 1501
Main Office: 218-634-2510 ext 1421
Main Office Cell Phone: 218-434-0427
Health Office: 218-634-2510 ext 1522

Superintendent: 218-634-2510 ext 1506
Principal: 218-634-2510 ext 1436
Transportation Director: 218-634-2510 ext 1515

ELEMENTARY SCHEDULE

Bus arrival and breakfast served 7:45 a.m. – 8:00 a.m.
Class begins at 8:15 a.m. and dismisses at 3:00 p.m.
Buses depart at 3:10 p.m.

SCHOOL HOURS AND STUDENTS IN THE BUILDING

School hours are 8:15 a.m. – 3:00 p.m. with Wednesday dismissal at 2:30 p.m. Students are not to be dropped off until 7:45 a.m. and are required to leave the building promptly upon dismissal. After 3:00 p.m., students must be supervised by the person in charge of the after-school activity. Students are not to stay with an older sibling who is staying for an activity.

When students arrive at school they are to go directly to breakfast or sit at a table in the Commons Area until 8:05 a.m.

All exterior doors will be locked from 8:15 a.m. – 2:45 p.m. If you need to enter during the school day, use main doors and press the button on the security panel on the right. All visitors are to report to the main office during school hours.

PROCEDURES – EARLY PICK UP / LATE ARRIVAL

If a student needs to leave school prior to the end of the day, send a note to the teacher and office stating the time you will pick up your child at the main office. The office will call your child's classroom teacher to notify them that you have arrived. No student is permitted to leave with anyone unless requested and approved by the parent/guardian. Adults are required to come to the main office to sign your child out of the building.

CALENDAR

Teacher Inservice	August 26-28
High School Open House	August 28
First Day of School	September 3
Mid Quarter 1	October 4
No School, MEA Break	October 17-18
End of Quarter 1	November 1
Parent Teacher Conferences	November 7, 12
Thanksgiving Break	November 28-29
Mid Quarter 2	December 13
Christmas Break	December 23 – January 1
End of Quarter 2 / Semester 1	January 17
No School, Teacher Inservice	January 20
No School, President's Day	February 17
Mid Quarter 3	February 21
No School, Teacher Inservice	March 21
End of Quarter 3	March 24
No School, Easter Break	April 18-21
Mid Quarter 4	April 25
End of Quarter 4 / Semester 2	May 23
Last Day of School, Noon Dismissal	May 23
Graduation, 6:00 p.m.	May 23
Teacher Inservice	May 27

BEVERAGES & FOOD

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

CLASSROOM EXPECTATIONS AND GUIDELINES

The teacher will post and discuss classroom expectations at the beginning of the year.

CLASS PLACEMENT

Teachers and administration use several criteria in placing students in classes to create the best learning environment for all students. Criteria include but are not limited to: balance class loads at each grade level, balance class composition of male and female students, balance special education student needs, teacher style and caseload, balance ability ranges, student dispositions and parental input based on unique circumstances.

COMMUNICATION

Call, email or send a note with your child to communicate with teachers, the office or bus drivers. You may contact staff via e-mail. Staff address are their first name_first initial of their last name @lakeofthewoodsschool.org. Staff information may be found on the district website. A note needs to be sent to your child's teacher if he/she is to refrain from physical activity or outside recess. A note from a physician needs to be on file if your child is to refrain from physical activity or outside recess for 3 or more days.

COUNSELING SERVICES

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

ABSENCES / ATTENDANCE POLICY

It is the responsibility of the parent / guardian to ensure student school attendance; to inform the school when there is an absence; and to work cooperatively with the school to solve any attendance problems that may arise. It is important that a parent or guardian call the main school office if their child is going to be absent. If a call is not received at the office by 8:45 a.m., the school secretary will call to verify the absence.

Upon returning to school after an absence, students are to report to the school office with a note unless their parents have already called in the absence.

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

Excused absence indicates an absence from school with parent/guardian consent and school permission. The following absences are excused:

Appointments (dental, medical, vision, counseling or mental health) that cannot be arranged at another time.

Student must present an appointment card.

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

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

Funerals with permission from parent/guardian.

Family trips and family emergencies.

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

Religious activity participation.

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

School sponsored activity.

Suspension.

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

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

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

Missed bus, overslept, truancy/skipping school.

Excessive visits to the nurse determined by the nurse and reported to the main office.

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

Child care of siblings.

Work at home or a business.

Any other absence not included under the attendance procedures set out in this policy.

The following procedure will be used in dealing with unexcused absences: Student and parent will be notified of the unexcused absence.

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

TARDIES

Students who arrive at school after the start of the day need to check in at the main office. After 5 tardies parents will be notified. At 7 tardies parents will be contacted and a verbal plan put in place to address the issue. 10 tardies will require a meeting and contract to address punctuality. Continued tardiness will result in disciplinary action.

TRUANCY

Pursuant to state laws and regulations, students shall be in attendance each day that school is in session. Minn. Stat. 260A.02 provides that truancy is a student who is subject to the compulsory instruction requirements of Minn. Stat. 120A.22 and is absent from instruction in a school without valid excuse approved by Lake of the Woods School. Parents of children under age 17, will be notified by email after 3 day of continual truancy. Upon 5 days of truancy, notification will be sent requesting a conference with the parents and student to set-up a contract. The appropriate county authorities will be notified of habitual truant status after seven 7 days of truancy. Parent/Guardian will also be notified of the referral. Habitual truant reporting is based on cumulative days of truancy within a single school year.

APPOINTMENTS

Appointments for medical, dental, counseling, or other areas should be made outside of school time whenever possible.

CAMERA SURVEILLANCE

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

CANINE INSPECTIONS

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

CELL PHONES / ELECTRONIC DEVICES

Cell phones/personal electronic devices/earbuds may not be used during the school day 8:10 a.m. – 3:00 p.m. Devices must be turned off and kept in lockers.

If a cell phone/electronic device rings, vibrates, or is used for any reason, a staff member will confiscate the device and bring it to the high school office.

Refusal to surrender your device upon request is insubordination, which will result in disciplinary consequences, including suspension. Parents/guardians will be notified.

Extenuating Circumstances: Students who use their cell phone to monitor a medical condition (i.e. diabetes, epilepsy) may have their cell phone with them at all times, but must adhere to all other expectations of the cell phone policy. Contact the principal if there is an essential need for a phone for approval. In case of medical necessity or emergency, a student should have a health plan or prior approval.

Disciplinary actions will include:

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

2nd Offense – Confiscation of electronic device(s) and parent/guardian will be notified. Parent/guardian will pick up electronic device(s).

3rd Offense and additional offences – Confiscation of electronic device(s) and parent/guardian will be notified. Parent/guardian will pick up electronic device(s). The student will no longer be allowed to have a cell phones/personal electronic devices in their possession during the school day (8:10 a.m. to 3:00 p.m.) for a period of 2 months. If students do not leave the device at home, they will bring it to the high school office before the school day begins (before 8:15 am) and pick it up at the end of their academic day. Students may not use electronic devices belonging to others during this penalty. If students are caught sharing devices, both will be disciplined accordingly.

CONFERENCES

Parent Teacher Conferences are scheduled in the fall and anytime throughout the year as requested by parent or teacher. In the spring the elementary holds the Elementary Showcase which everyone is encouraged to attend. Conferences in the spring are as requested.

DATA PRIVACY, DIRECTORY INFORMATION AND STUDENT RECORDS

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

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

DETENTION

Faculty, support staff, and administrators may require a student to serve a detention as a disciplinary consequence. Detention will be during noon hour. A notice is sent to the parents (phone call or email) informing them of the incident and detention.

DISCIPLINE POLICY

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

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

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

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

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

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

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

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

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

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

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

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

Possession or distribution of slanderous, libelous or pornographic materials;

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

Falsification of any records, documents, notes or signatures;

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

Fighting or any assaultive behavior, real or threatened;

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

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

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

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

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

DISCIPLINARY ACTION

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

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

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

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

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

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

SUSPENSION

Suspension will be assigned for willful disobedience, habitually disobeying a school rule, habitual truancy, swearing or use of suggestive body language or gestures, use of vulgarity, theft, harassment, physical contact/fighting, use or possession of vaping devices, tobacco, alcohol, drugs/chemicals, or threatening the safety of others or for other reasons listed under discipline.

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

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

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

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

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

SUSPENSION PENDING EXPULSION OR EXCLUSION

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

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

"Exclusion" means an action taken by the Board of Education to prevent enrollment or re-enrollment of a student for a period that shall not extend beyond the school year. The authority to exclude rests with the Board of Education.

All expulsion and exclusion proceedings will be conducted pursuant to, and in accordance with, the provisions of the Minnesota Pupil Fair Dismissal Act, Minnesota Statutes 127.26 through 127.39.

BULLYING AND INTIMIDATION

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

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

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

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

CYBERBULLYING

Cyberbullying is the use of electronic communication (SMS, text, apps or online social media, forums, gaming) where people can view, participate in, share content. Cyberbullying includes sending, posting or sharing negative, harmful, false, threatening, intimidating or mean content about someone else. The term applies to prohibited conduct which occurs on school premises, on school district property, at school functions or activities, on school transportation, or on school computers, networks, forums, and mailing lists, or off school premises to the extent that it substantially and materially disrupts student learning or the school environment.

DRUGS / CONTROLLED SUBSTANCES / ALCOHOL / TOBACCO

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

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

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

Controlled Substance – refers to any illegal mood altering substance.

HAZING

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

School principals are the persons responsible for receiving reports at the building level. The school district will act to investigate all complaints of hazing and will discipline or take appropriate action against any student, teacher, administrator, volunteer, contractor, or other employee of the school who is found to have violated school policy or law. This policy applies to behaviors that occur on or off school property and before, during and after school hours.

Discipline for students involved in hazing may include one or more of the following: conference with warning notice, detention, suspension, exclusion, expulsion, change of educational placement, remediation/counselor referral or other corrective action.

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

SEXUAL / RACIAL / RELIGIOUS HARASSMENT AND VIOLENCE

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

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

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

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

WEAPONS

No student or nonstudent, including adults and visitors, shall possess, use or distribute a weapon when in a school location except as provided in this policy. The school district will act to enforce this policy and to discipline or take appropriate action against any student, teacher, administrator, school employee, volunteer, or member of the public who violates this policy.

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

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

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

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

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

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

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

Detention/Suspension / Expulsion;

Parent/Guardian notification/conference;

Notification to law enforcement;

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

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

Behavior Plan as applicable.

DRESS CODE

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

Clothing must not be hazardous to health or safety.

Clothing must be decent by reasonable standards:

Whether sitting or standing, no undergarments may be showing.

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

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

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

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

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

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

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

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

e-LEARNING

e-Learning days will be implemented if we experience any inclement weather days and need to cancel school. The state of Minnesota allows for districts to use up to 5 e-Learning Days per school year. Lake of the Woods School

Board approved this plan on April 25, 2022. Key highlights to be aware of when an e-Learning day goes into effect may be located on the District Website. Elementary students will have Choice Boards to complete.

EMERGENCY / EVACUATION PROCEDURES / DRILLS

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

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

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

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

EMERGENCY SCHOOL CLOSINGS AND DELAYS

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

EQUAL EDUCATIONAL OPPORTUNITY

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

EVENT RULES

Students are encouraged to take pride in supporting our teams in a sportsmanlike manner. Displays of enthusiasm should be positive. Inappropriate actions will typically result in an initial warning. Removal from the game will be considered for flagrant or repetitive unsportsmanlike behavior.

FIELD TRIPS

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

GRADING POLICY

Each student will receive a letter grade in each course at the end of each twelve-week period. Letter grades are as follows:

Kindergarten:

O - Outstanding

S - Satisfactory

N - Needs More Practice

Grades 1-2:

O - Outstanding

S - Satisfactory

I - Improvement Shown

N - Needs Improvement

Grades 3-5:

A - Excellent Performance

B - Above Average Performance

C - Average Performance

D - Below Average Performance

U - Unsatisfactory

Physical Education and Music will be graded for all grades:

S - Satisfactory

U - Unsatisfactory

HOMEBOUND INSTRUCTION

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

ILLNESS / INJURIES / NURSE

Students who become ill or injured while in school will report to the school nurse. If the nurse is unavailable, the school secretary will initiate the procedure. If a student is ill enough to be sent home during the school day, the nurse will make the necessary arrangements. Students must have prior parent consent and school permission to leave. The nurse will contact the parent/guardian and make arrangements for the student to be transported home. The person designated by the parent/guardian must pick up students in the health office. If the nurse has to leave the office before the parent arrives to pick up the student, the student will be in the office.

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

IMMUNIZATIONS

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

INSURANCE

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

INTERNET USE EXPECTATIONS

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

Students are expected to follow the guidelines below:

The internet is to be used for educational purposes only.

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

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

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

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

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

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

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

Use of another user's credentials is prohibited.

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

Consequences of Violations

Suspension/revocation of computer access;

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

Legal action and prosecution by the authorities.

LOCKERS

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

Each student is assigned to a locker and is responsible for the appearance and condition of that locker for the duration of the school year. Charges may be assessed for any damage done to lockers or for school locks that are not

returned. Students are to use their assigned locker and not switch lockers. Students should not share their lockers with other students.

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

LOST AND FOUND

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

LUNCH / BREAKFAST

The district office will take meal money deposits. Applications for free or reduced-price meals should be submitted to the district office for approval. Students receiving free or reduced-price meals may not use personal identification number (PIN) to buy meals for anyone other than themselves. It is recommended that meal deposits be made by the week or by the month. The cost for lunches will be established and announced by the Board of Education prior to the first day of school each fall.

MEDICATION

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

MCA's (Minnesota Comprehensive Assessments)

The statewide assessments measure that curriculum and daily instruction in our schools are being aligned to the academic standards, ensuring all students are being provided an equitable education. Statewide assessment results are just one tool to monitor reading, mathematics and science achievement to ensure a strong workforce and knowledgeable citizens. Students in grades 3-8, 10, 11 participate in MCA's during the spring of each school year. Test results are received in the fall and shared with parents/guardians. Additional information may be found on the Minnesota Department of Education website.

MONEY, VALUABLES AND PERSONAL PROPERTY

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

PARENT ACCESS

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

PLEDGE OF ALLEGIANCE

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

PBIS / POSITIVE BEHAVIOR INTERVENTIONS AND SUPPORT

Lake of the Woods is a PBIS School. This means everyone will strive to:

- Be Safe
- Be Responsible
- Be Respectful

Staff guides and teaches and practices PBIS throughout the school year. Students receive recognition for making safe, responsible and respectful choices throughout the year.

POSTERS / FLYERS

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

Approved posters may be displayed in the following areas:

Designated hallways;

Individual rooms with the permission of the teacher.

PUBLIC DISPLAY OF AFFECTION

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

PUBLICATIONS & ACTIVITIES (SCHOOL SPONSORED)

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

REASONABLE FORCE STATEMENT

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

REPORT CARDS

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

RETENTION

Staff are concerned with any student who is not working up to his/her ability. Parents/guardians concerned about your child's lack of achievement, are to contact your child's teacher. As a staff we believe that if your child is not performing up to his/her ability your child's teacher will contact you to provide interventions. We will be asking your assistance from home as well. If your child has the ability to achieve but is not doing so, he/she will be retained in the present grade level the next school year.

SCHOOL PICTURES

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

SCHOOL PROPERTY

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

SCHOOL SONG

Behold! Behold!

The Bears in Maroon and Gold!

We're Here to Start and Never Depart.

The Bears in Maroon and Gold!

Come on and hail Lake of the Woods High School

And wave our colors through the air!

Come on and hail Lake of the Woods High School

And let the players take the dare!

Come on and hail Lake of the Woods High School

Keep our opponents on the run!

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

Victory-Ready-Let's Go
V-I-V-I-V-I-C-T
T-O-T-O-T-O-R-Y
V-I-C-T-O-R-Y
We Want Victory!

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

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

STAFF

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

THE PUPIL FAIR DISMISSAL ACT OF 1974

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

TITLE IX and SECTION 504

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

Section 504 Coordinator:

Mary Merchant, Principal
218-634-2510 ext. 1436
mary_m@lakeofthewoodsschool.org

Title IX Coordinator:

Mary Merchant, Principal
218-634-2510 ext. 1436
mary_m@lakeofthewoodsschool.org

TRANSPORTATION POLICY

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

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

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

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

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

Parent/guardian notified.

Student consequences include but are not limited to warning, assigned seat, restitution, suspension.

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

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

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

TRANSPORTATION PROCEDURES

Students will need to ride the bus they are assigned to and will not be allowed to change assigned buses for convenience reasons.

Students in Pre K through grade 3:

Bus drivers will pick up and drop off students at designated points.

If the bus driver becomes aware that there is nobody home when dropping a child off, the driver will contact the office. Every possible attempt will be made to contact a parent/guardian or your emergency contact to work out a plan.

On those rare occasions when we are unable to contact anyone, the bus driver will bring the student back to school and a call will be made to Lake of the Woods County Social Services for help.

We will drop the Early Learners Program students through grade 3 children off at their home if they have a sibling in grade 4 or above with them.

TRESPASSING

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

VISITORS

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

If you wish to visit your child's classroom, please arrange your visit with the classroom teacher ahead of time.

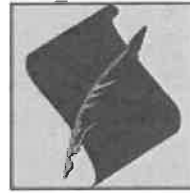
WEATHER RELATED CLOSURE

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

Please discuss with your child/children a plan for early school closing.

Lake of the Woods High School

Home of the Bears



LAKE OF THE WOODS
School

Student Rights & Responsibilities Handbook

2024-25

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

Updated 7-22-24

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Dear Students and Parents/Guardians,

Welcome to Lake of the Woods School and the 2024-25 school year!

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

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

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

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

Sincerely,

Mary Merchant
Lake of the Woods School Principal

Go Bears!

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

Vision

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

This handbook and its contents were approved by the Lake of the Woods School Board of Education at the July 2024 Board meeting. Several of the policies in the student handbook are condensed. The handbook may be changed or amended anytime during the school year. Updated handbooks are posted on the District website.

SCHOOL RESPONSIBILITY AND AUTHORITY

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

STUDENT RIGHTS AND RESPONSIBILITIES

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

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

SCHOOL TELEPHONE DIRECTORY

District Office: 218-634-2735 ext 1501

Main Office: 218-634-2510 ext 1421

Main Office Cell Phone: 218-434-0427

Health Office 218-634-2510 ext 1522

Superintendent: 218-634-2510 ext 1506

Principal: 218-634-2510 ext 1436

Transportation Director: 218-634-2510 ext 1515

BOARD OF EDUCATION

Lynnette Ellis, District 1
Boyd Johnson, District 2

Corryn Trask, District 3
Robyn Sonstegard, District 4

Tim Lyon, District 5
Karla Robida, District 6

CALENDAR

Teacher Inservice	August 26-28
High School Open House	August 28
First Day of School	September 3
Mid Quarter 1	October 4
No School, MEA Break	October 17-18
End of Quarter 1	November 1
Parent Teacher Conferences	November 7, 12
Thanksgiving Break	November 28-29
Mid Quarter 2	December 13
Christmas Break	December 23 – January 1
End of Quarter 2 / Semester 1	January 17
No School, Teacher Inservice	January 20
No School, President's Day	February 17
Mid Quarter 3	February 21
No School, Teacher Inservice	March 21
End of Quarter 3	March 24
No School, Easter Break	April 18-21
Mid Quarter 4	April 25
End of Quarter 4 / Semester 2	May 23
Last Day of School, Noon Dismissal	May 23
Graduation, 6:00 p.m.	May 23
Teacher Inservice	May 27

SCHOOL DAY

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

CLASS PERIOD SCHEDULE HIGH SCHOOL

Regular Day (1)

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

Class Meetings Schedule (2)

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

2 Hour Late Start Wednesdays (5)

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

Wednesday, Early Dismissal

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

2 Hour Late Start (4)

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

First Day of School (3)

First Bell	8:10 a.m.
Assembly in Auditorium	8:15 – 8:30
Class Meetings	8:34 – 9:30
Period 1	9:34 – 10:19
Period 2	10:23 – 11:08
Period 3	11:12 – 11:51
Lunch	11:51 – 12:21
Grades 9-10-11-12	11:48
Grades 6-7-8	11:51
Period 4	12:24 – 1:01
Period 5	1:05 – 1:42
Period 6	1:45 – 2:23
Period 7	2:27 – 3:05

ANNOUNCEMENTS

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

ASSEMBLIES AND PEP FESTS

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

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

BEVERAGES & FOOD

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

CLASSROOM EXPECTATIONS AND GUIDELINES

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

COUNSELING SERVICES

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

SCHEDULE CHANGES

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

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

ABSENCES

It is the responsibility of the parent / guardian to ensure student school attendance; to inform the school when there is an absence; and to work cooperatively with the school to solve any attendance problems that may arise. It is important that a parent or guardian call the main school office if their child is going to be absent. If a call is not received at the office by 8:45 a.m., the school secretary will call to verify the absence. Attendance is checked each period.

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

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

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

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

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

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

Funerals with permission from parent/guardian.

Family trips and family emergencies.

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

Religious activity participation.

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

School sponsored activity.

Suspension.

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

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

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

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

Missed bus, overslept, truancy/skipping school.

Excessive visits to the nurse determined by the nurse and reported to the main office.

Arrival to class 5 minutes after class has started.

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

Shopping, haircuts, tanning.

Child care of siblings/babysitting.

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

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

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

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

Loss of Credit: Students who incur 10 excused/unexcused absences in a semester may lose credit and be assigned the grade of NP (No Pass). The teacher will arrange a meeting with the student and parent to address the issue.

School authorized absences do not count toward loss of credit.

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

TARDIES

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

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

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

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

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

TRUANCY

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

APPOINTMENTS

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

ACADEMIC ELIGIBILITY

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

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

Grades will be calculated mid-quarter and end of quarter. Students will be notified by teachers and coaches that they must attend study time.

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

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

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

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

Recording Student Time Served

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

Parent Communication

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

Student Activities

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

Student Consequences for Missing Study Time

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

Study Time Guidelines

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

Monday through Friday

Times: 7:25 – 8:10 a.m. and 3:10 – 3:55 p.m.

Location: Media Center

Credit: Credit is given for time on task working.

Academic Eligibility Schedule

2024-25

October 4 Mid Quarter 1

October 8 Grading Period Grade Check, Grades Submitted

October 19 Student/ Parent Access to Grades

October 14 Begin Attending Study Time, Academic Eligibility List in Effect Until November 5

November 1 End Quarter 1

November 5 Grading Period Grade Check, Grades Submitted

November 6 Student/ Parent Access to Grades

November 11 Begin Attending Study Time, Academic Eligibility List in Effect Until December 17

December 13 Mid Quarter 2

December 17 Grading Period Grade Check, Grades Submitted

December 18 Student/ Parent Access to Grades

January 2 Begin Attending Study Time, Academic Eligibility List in Effect Until January 21

January 17 End Quarter 2, Semester 1

January 21 Grading Period Grade Check, Grades Submitted

January 22 Student/ Parent Access to Grades

January 27 Begin Attending Study Time, Academic Eligibility List in Effect Until February 25

February 21 Mid Quarter 3

February 25 Grading Period Grade Check, Grades Submitted

February 26 Student/ Parent Access to Grades

March 4 Begin Attending Study Time, Academic Eligibility List in Effect Until March 25

March 21 End Quarter 3

March 25 Grading Period Grade Check, Grades Submitted

March 26 Student/ Parent Access to Grades

April 1 Begin Attending Study Time, Academic Eligibility List in Effect Until April 29

April 25 Mid Quarter 4

April 29 Grading Period Grade Check, Grades Submitted

Apr 30 Student/ Parent Access to Grades

May 5 Begin Attending Study Time, Academic Eligibility List in Effect Until May 27

May 23 End Quarter 4, Semester 2

May 27 Grading Period Grade Check, Grades Submitted

May 28 Student/ Parent Access to Grades

June 2 Begin Attending Study Time, Academic Eligibility List in Effect Until Mid-Quarter 1, 2024 unless students attend summer school to make up the credit.

ACTIVITY POLICY AND ELIGIBILITY

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

- Be under 20 years of age

- Must meet Minnesota High School League Eligibility Guidelines

- Carry the required number of credits for graduation

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

- Students and parents/guardians sign eligibility agreement.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

ACTIVITY FEES

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

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

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

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

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

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

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

ACADEMIC LETTERING

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

Must have achieved 3.5 GPA the last two semesters.

No grade below a C.

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

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

CAMERA SURVEILLANCE

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

CANINE INSPECTIONS

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

CELL PHONES / ELECTRONIC DEVICES

Cell phones/personal electronic devices/earbuds may not be used during the school day 8:10-3:05. For grades 6-8 devices must be turned off and kept in lockers or backpacks. For grades 9-12 devices must be turned off or silent and out of sight. Devices may be used during lunch break for grades 9-12.

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

If a cell phone/electronic device rings, vibrates, or is used for any reason, a staff member will confiscate the device and bring it to the high school office.

Refusal to surrender your device upon request is insubordination, which will result in disciplinary consequences, including suspension. Parents/guardians will be notified.

Extenuating Circumstances: Students who use their cell phone to monitor a medical condition (i.e. diabetes, epilepsy) may have their cell phone with them at all times, but must adhere to all other expectations of the cell phone policy. Contact the principal if there is an essential need for a phone for approval. In case of medical necessity or emergency, a student should have a health plan or prior approval.

Disciplinary actions will include:

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

2nd Offense – Confiscation of electronic device(s) and parent/guardian will be notified. Parent/guardian will pick up electronic device(s).

3rd Offense and additional offences – Confiscation of electronic device(s) and parent/guardian will be notified.

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

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

CONFERENCES

Parent Teacher Conferences are scheduled in the fall and anytime throughout the year as requested by parent or teacher. In the spring the elementary holds the Elementary Showcase which everyone is encouraged to attend. Conferences in the spring are as requested.

CREDIT RECOVERY

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

DANCES

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

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

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

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

Dances may be scheduled for students in grades 6-8 and 9-12 to attend together. Those in attendance at dances must be presently enrolled Lake of the Woods School students or properly approved guests. Guests must be under 21 years of age. Guests at dances may be from other schools provided the principal has received and approved the dance permission form by Thursday preceding the event.

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

DATA PRIVACY, DIRECTORY INFORMATION AND STUDENT RECORDS

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

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

DEFICIENCY NOTICES

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

DETENTION

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

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

Teachers may require assignments to be completed during detention.

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

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

DISCIPLINE POLICY

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

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

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

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

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

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

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

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

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

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

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

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

Possession or distribution of slanderous, libelous or pornographic materials;

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

Falsification of any records, documents, notes or signatures;

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

Fighting or any assaultive behavior, real or threatened;

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

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

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

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

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

DISCIPLINARY ACTION

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

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

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

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

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

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

SUSPENSION

Suspension will be assigned for willful disobedience, habitually disobeying a school rule, habitual truancy, swearing or use of suggestive body language or gestures, use of vulgarity, theft, harassment, physical contact/fighting, use or possession of vaping devices, tobacco, alcohol, drugs/chemicals, or threatening the safety of others or for other reasons listed under discipline.

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

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

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

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

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

SUSPENSION PENDING EXPULSION OR EXCLUSION

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

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

"Exclusion" means an action taken by the Board of Education to prevent enrollment or re-enrollment of a student for a period that shall not extend beyond the school year. The authority to exclude rests with the Board of Education.

All expulsion and exclusion proceedings will be conducted pursuant to, and in accordance with, the provisions of the Minnesota Pupil Fair Dismissal Act, Minnesota Statutes 127.26 through 127.39.

BULLYING AND INTIMIDATION

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

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

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

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

CYBERBULLYING

Cyberbullying is the use of electronic communication (SMS, text, apps or online social media, forums, gaming) where people can view, participate in, share content. Cyberbullying includes sending, posting or sharing negative, harmful, false, threatening, intimidating or mean content about someone else. The term applies to prohibited conduct which occurs on school premises, on school district property, at school functions or activities, on school transportation, or on school computers, networks, forums, and mailing lists, or off school premises to the extent that it substantially and materially disrupts student learning or the school environment.

DRUGS / CONTROLLED SUBSTANCES / ALCOHOL / TOBACCO

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

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

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

Controlled Substance – refers to any illegal mood altering substance.

HAZING

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

School principals are the persons responsible for receiving reports at the building level. The school district will act to investigate all complaints of hazing and will discipline or take appropriate action against any student, teacher, administrator, volunteer, contractor, or other employee of the school who is found to have violated school policy or law. This policy applies to behaviors that occur on or off school property and before, during and after school hours.

Discipline for students involved in hazing may include one or more of the following: conference with warning notice, detention, suspension, exclusion, expulsion, change of educational placement, remediation/counselor referral or other corrective action.

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

SEXUAL / RACIAL / RELIGIOUS HARASSMENT AND VIOLENCE

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

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

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

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

WEAPONS

No student or nonstudent, including adults and visitors, shall possess, use or distribute a weapon when in a school location except as provided in this policy. The school district will act to enforce this policy and to discipline or take appropriate action against any student, teacher, administrator, school employee, volunteer, or member of the public who violates this policy.

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

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

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

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

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

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

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

Detention/Suspension / Expulsion;

Parent/Guardian notification/conference;

MSHSL violation;

Notification to law enforcement;

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

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

Behavior Plan as applicable.

DRESS CODE

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

Clothing must not be hazardous to health or safety.

Clothing must be decent by reasonable standards:

Whether sitting or standing, no undergarments may be showing.

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

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

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

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

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

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

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

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

DRIVER'S EDUCATION

All students in attendance at Lake of the Woods School are eligible to enroll in the classroom and "Behind the Wheel Training" Driver Education program. The Driver Education program at Lake of the Woods is administered through a private driving school operating independently of the school system. Questions may be directed to the Community Education Director.

EARLY DISMISSAL WEDNESDAYS

Every Wednesday throughout the school year, school is dismissed at 2:30 p.m. to allow for professional development for teachers.

EIGHTEEN-YEAR-OLD STUDENTS

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

e-LEARNING

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

EMERGENCY / EVACUATION PROCEDURES / DRILLS

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

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

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

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

EMERGENCY SCHOOL CLOSINGS AND DELAYS

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

EQUAL EDUCATIONAL OPPORTUNITY

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

EQUIPMENT USE

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

EVENT RULES

Students are encouraged to take pride in supporting our teams in a sportsmanlike manner. Displays of enthusiasm should be positive. Inappropriate actions will typically result in an initial warning. Removal from the game will be considered for flagrant or repetitive unsportsmanlike behavior.

EXPENDITURE OF SCHOOL FUNDS

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

EXTRA-CURRICULAR ACTIVITIES

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

FIELD TRIPS

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

FORFEITURE OF AWARDS

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

FUND RAISERS

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

GOOD STANDING

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

GRADE LEVEL PLACEMENT FOR SENIOR HIGH

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

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

GRADING PERCENTAGES

Grade percentages for grades 7-12 is as follows:

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

GRADING POLICY

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

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

WEIGHTED GRADES

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

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

COLLEGE CREDIT COURSES

The Board of Education wishes to provide opportunities for students to enroll in courses within the Lake of the Woods School, which are college, credited through a Minnesota university/state college. Students who elect to enroll in a college credit correspondence course under the Post-Secondary Enrollments Options program may have a reduction in the number of courses they are enrolled in at Lake of the Woods. Credits will be awarded on the following basis: 3 college semester credit equals .75 high school credits, 4 college semester credits equal 1 high school credit and 2 college semester credits equals .5 high school credits. All grades earned under the PSEO program will be included in the student's grade point average. Seniors must complete all correspondence courses by May to have those grades included in the final GPA. Credits will count toward graduation if an official college transcript is received by the Wednesday before graduation.

ASSESS-OUT POLICY AND PROCEDURES

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

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

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

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

GRADUATION REQUIREMENTS

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

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

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

Fine Arts 1 year	Physical Education 1 year
Careers 1 semester	Science 3 years (Earth Science, Biology, Chemistry or Physics)
English 4 years	Mathematics 3 years
Health 1 semester	Social Studies 3.5 years
Electives 7 credits	Personal Finance 1 semester

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

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

GRADUATION CEREMONY

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

VALEDICTORIAN / SALUTATORIAN

The Valedictorian and Salutatorian shall:

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

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

student in his/her class an explanation of our policy will be placed on the transcript of the valedictorian. If the salutatorian is not the 2nd ranked student in his/her class an explanation of our policy will be placed on the transcript of the salutatorian.

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

HOMEBOUND INSTRUCTION

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

HOMECOMING

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

HONOR ROLL

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

HONOR STUDENTS

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

ILLNESS / INJURIES / NURSE

Students who become ill or injured while in school will report to the school nurse. If the nurse is unavailable, the school secretary will initiate the procedure. If a student is ill enough to be sent home during the school day, the nurse will make the necessary arrangements. Students must have prior parent consent and school permission to leave. The nurse will contact the parent/guardian and make arrangements for the student to be transported home. The person designated by the parent/guardian must pick up students in the health office. If the nurse has to leave the office before the parent arrives to pick up the student, the student will be in the office.

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

IMMUNIZATIONS

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

INCOMPLETE COURSEWORK

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

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

INSURANCE

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

INTERNET USE EXPECTATIONS

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

Students are expected to follow the guidelines below:

The internet is to be used for educational purposes only.

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

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

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

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

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

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

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

Use of another user's credentials is prohibited.

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

Consequences of Violations

Suspension/revocation of computer access;

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

Legal action and prosecution by the authorities.

INTERVIEWS (STUDENTS & OUTSIDE AGENCIES)

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

JUNIOR HIGH PROMOTION AND RETENTION

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

LEAVING SCHOOL GROUNDS

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

LOCKERS AND LOCKS

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

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

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

LOST AND FOUND

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

LUNCH / BREAKFAST

The district office will take meal money deposits. Applications for free or reduced-price meals should be submitted to the district office for approval. Students receiving free or reduced-price meals may not use personal identification number (PIN) to buy meals for anyone other than themselves. It is recommended that meal deposits be made by the week or by the month. The cost for lunches will be established and announced by the Board of Education prior to the first day of school each fall.

MAKE UP WORK

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

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

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

MEDICATION

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

MCA's (Minnesota Comprehensive Assessments)

The statewide assessments measure that curriculum and daily instruction in our schools are being aligned to the academic standards, ensuring all students are being provided an equitable education. Statewide assessment results are just one tool to monitor reading, mathematics and science achievement to ensure a strong workforce and knowledgeable citizens. Students in grades 3-8, 10, 11 participate in MCA's during the spring of each school year. Test results are received in the fall and shared with parents/guardians. Additional information may be found on the Minnesota Department of Education website.

MINNESOTA HONOR SOCIETY

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

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

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

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

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

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

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

MINNESOTA STATE HIGH SCHOOL LEAGUE

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

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

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

MONEY, VALUABLES AND PERSONAL PROPERTY

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

NOON PRIVILEGES

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

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

OFF CAMPUS MISCONDUCT

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

OPEN ENROLLMENT / PSEO

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

PARENT ACCESS

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

PASSES

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

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

PHYSICAL EXAMS

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

PLAGIARISM

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

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

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

Discussion with the student

Call to parents by the teacher

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

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

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

PLEDGE OF ALLEGIANCE

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

PBIS / POSITIVE BEHAVIOR INTERVENTIONS AND SUPPORT

Lake of the Woods is a PBIS School. This means everyone will strive to:

- Be Safe
- Be Responsible
- Be Respectful

Staff guides and teaches and practices PBIS throughout the school year. Students receive recognition for making safe, responsible and respectful choices throughout the year.

POSTERS / FLYERS

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

Approved posters may be displayed in the following areas:

- Designated hallways;
- Individual rooms with the permission of the teacher.

PROM

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

PUBLIC DISPLAY OF AFFECTION

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

PUBLICATIONS & ACTIVITIES (SCHOOL SPONSORED)

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

REASONABLE FORCE STATEMENT

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

REPORT CARDS

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

SCHEDULING ACTIVITIES

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

SCHOOL PICTURES

The school contracts annually to have pictures taken during the school year. Information regarding prices, times, and dates will be distributed. You are not obligated to purchase any pictures; the school simply offers the services. All students in grades 6-12 will have their picture taken. Seniors are encouraged to have senior photos taken during the summer. Senior photos submitted for the yearbook or school publication will be approved by senior class advisor and principal.

SCHOOL PROPERTY

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

SCHOOL SONG

Behold! Behold!

The Bears in Maroon and Gold!

We're Here to Start and Never Depart.

The Bears in Maroon and Gold!

Come on and hail Lake of the Woods High School

And wave our colors through the air!

Come on and hail Lake of the Woods High School

And let the players take the dare!

Come on and hail Lake of the Woods High School

Keep our opponents on the run!

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

Victory-Ready-Let's Go

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

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

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

We Want Victory!

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

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

SENIOR PRIVILEGES

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

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

STAFF

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

STATE TOURNAMENT ATTENDANCE

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

STUDENT COUNCIL / CLASS OFFICERS

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

Selection of Student Council members:

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

All students running for office must be enrolled full time.

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

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

STUDENTS IN THE BUILDING AFTER SCHOOL

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

THE PUPIL FAIR DISMISSAL ACT OF 1974

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

TITLE IX and SECTION 504

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

Section 504 Coordinator:

Mary Merchant, Principal
218-634-2510 ext. 1436
mary_m@lakeofthewoodsschool.org

Title IX Coordinator:

Mary Merchant, Principal
218-634-2510 ext. 1436
mary_m@lakeofthewoodsschool.org

TRANSPORTATION POLICY

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

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

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

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

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

Parent/guardian notified.

Student consequences include but are not limited to warning, assigned seat, restitution, suspension.

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

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

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

TRESPASSING

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

UNPAID BILLS

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

VEHICLES

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

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

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

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

VISITORS

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

WEATHER RELATED CLOSURE

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

	1 st Period 8:15-9:06 8:15-9:02	2 nd Period 9:10-10:01 9:06-9:53	3 rd Period 10:05-10:56 9:57-10:44	4 th Period 11:00-11:51 10:48-11:35	Lunch 11:51-12:21 12:26-12:53	5 th Period 12:24-1:15 11:39-12:26	6 th Period 1:19-2:10 12:57-1:44	7 th Period 2:14-3:05 1:48-2:35
Art	Period 1	Period 2	Period 3	Period 4		Period 5	Period 6	Period 7
Wendy Storbeck A130	2D Art 0009/1073	Intro Art I, II 1353/1354	Prep	Intro Art I, II 1353/1354		Art 7 0010/0011	3D Art 0006/1075	Adv Art 1300/1301
Band	Period 1	Period 2	Period 3	Period 4		Period 5	Period 6	Period 7
Liz Tange A138			JH Band 0091/1087	HS Band 0090/1089		JH 6 Band 0091/1087		
Choir	Period 1	Period 2	Period 3	Period 4		Period 5	Period 6	Period 7
Kathryn Nordine			JH Choir 0089/1105	HS Choir 0950/1107		JH 6 Choir 0089/1105		
Bus/Comp Tech	Period 1	Period 2	Period 3	Period 4		Period 5	Period 6	Period 7
Bob Laine D110	Careers / Careers 0045/1348	Econ/Per Fin 0270/0341	Econ/Per Fin 0270/0341	GTT 7 1274/1364		Digital Elec 4000/4001	Comp Apps 8 0024/1383	Prep
English	Period 1	Period 2	Period 3	Period 4		Period 5	Period 6	Period 7
Jennifer Moeller D104	English 8 0050/1128	CIHS Comp I/II 3053/3048	Yearbook/Journalism 0046/1242	Prep		English 8 0050/1128	CIHS Comp I/II 3053/3048	English 9 0049/1130
Erin Schwenzfeier D102	English 6 0350/0351	English 7 0051/1126	English 10 0029/1120	Prep		Am Lit 11/12 3042/3085	English 6 0350/0351	English 10 0029/1120
Ind Tech	Period 1	Period 2	Period 3	Period 4		Period 5	Period 6	Period 7
Katie Hasbargen A115 D112	Carpentry 1355/1356	Woods I / II 0135/1236	Study Hall 6 th 0227/1227	GTT 7 1274/1364		Prep	GTT 8 0021/1382	Intro Eng Design 0130/1357
Math	Period 1	Period 2	Period 3	Period 4		Period 5	Period 6	Period 7
Sarah Pierson F112	Prep	Math 6 0354/0355	Enrichment 0908/0907	Math 6 0354/0355		Algebra I 8 0075/1168	Math 7 0083/1162	Algebra I 8 0075/1168
Chad Larson F113	Algebra II 0076/1247	Geometry 0077/1144	Prep	Algebra II 0076/1247		Algebra I 0080/1249	Geometry 0077/1144	CIHS Alg / P Cal 2106/2105
Phy Ed/Health	Period 1	Period 2	Period 3	Period 4		Period 5	Period 6	Period 7
Bryan Sathre D101	Weight Lifting 0103/0371	Phy Ed 8 0997/0203 Health 8 1041/1042	Prep	Video Production 0323/0336		Phy Ed 7 0101/1363	Phy Ed/Health 9 0206/0961/0172/0370	Phy Ed 6 0358/0359
Science	Period 1	Period 2	Period 3	Period 4		Period 5	Period 6	Period 7
Bobby Castle F119	Physical Science 8 1266/1267	Intro Physics/Chem 3086/3087	Intro Physics/Chem 3086/3087	Science 6 0352/0353		Prep	Science 6 0352/0353	Physical Science 8 1266/1267
Matt Grover F122	Earth Sci 9 0198/0199	Prep	Biology 10 0107/1091	Study Hall		Real Life Sci 0194/0195	Biology 10 0107/1091	Science 7 0144/1189
Social Studies	Period 1	Period 2	Period 3	Period 4		Period 5	Period 6	Period 7
TJ Frericks F109	Social Studies 6 0356/0357	Social Studies 6 0356/0357	Am History 9 0117/1067	Am History 8 0121/1253		Gov & Civics 0255/0256	Gov & Civics 0255/0256	Prep
Sam Longseth F107	Geography 7 0122/1142	Geo Wor Hist 10 0119/1140	Enrichment 0908/0907	Through The Decades 0253/0254		Geo Wor Hist 10 0119/1140	Prep	Sociology 0309/0310
Special Ed	Period 1	Period 2	Period 3	Period 4		Period 5	Period 6	Period 7
Susie Neist F105	Prep	HS Sp Ed	HS Sp Ed	HS Sp Ed		HS Sp Ed	HS Sp Ed	HS Sp Ed
Jenelle Lowes F123	Prep	HS Sp Ed	HS Sp Ed	HS Sp Ed		HS Sp Ed	HS Sp Ed	HS Sp Ed
Sturdy Hall	Period 1	Period 2	Period 3	Period 4		Period 5	Period 6	Period 7
Muriel Crandall D144	0227/1227			Lunch Break				
Welding	Period 1	Period 2	Period 3	Period 4		Period 5	Period 6	Period 7
Nathan Solar A114						Prep	Welding I 1406/1407	Welding II



Lake of the Woods School
School Board Meeting
Agenda Information

School Board Agenda

Date:

July 22, 2024

Agenda Item:

7.k. Approval of Resolution 2024/2025-05 Adopting the School District’s Fiscal Year 24 Long-Term Facilities Maintenance Ten-Year Plan.

Background Information:

Pursuant to M.S.123.595, every school district must prepare and approve a Long Term Facility Maintenance Ten Year Plan each year. The Department of Education has prescribed the form and content for the plan. Copies of the required documentation are attached for your review.

The Statement of Assurances is signed by the Superintendent and provides certification that provisions of the statute and MDE rules have been or will be complied with.

The Revenue Projection worksheet is prepared by MDE and is based upon our APU’s (adjusted pupil units) and building age. For FY25 initial revenue is \$147,859 minus the debt service of \$44,730 for a total anticipated revenue of \$103,129.

The Ten Year Expenditure worksheet is our best estimate of the required maintenance and costs necessary over the next 10 years to maintain the integrity of our buildings. We work with Brian Boelter from BLB consulting for recommendations for planning. It should be understood that these are flexible and must be reviewed on an annual basis to ensure they continue to fit the criteria of the LTFM funding.

We must forward all copies of these items, after School Board approval, to MDE. These items are due to MDE by July 31, 2024.


Attachments:

- Attach 1: FY 2025 Long-Term Facilities Maintenance Ten-Year Expenditure Plan Application
- Attach 2: FY 2025 Long-Term Facilities Maintenance Ten-Year Revenue Projections
- Attach 3: FY 2025 Statement of Assurances
- Attach 4: Resolution Adopting the School Districts FY 2025 Long-Term Facilities Maintenance Ten-Year Plan

Fiscal Impact:

As noted in the Revenue and Expenditure Worksheet

MDE / School Finance

 <div> Division of School Finance 400 NE Stinson Blvd Minneapolis, MN 55413 </div>		Long-Term Facility Maintenance Ten-Year Expenditure Application (LTFM) - Fund 01 and Fund 06 Projects Only										ED - 02478-10		
Instructions: Enter estimated, allowable LTFM expenditures (Fund 01 and/or Fund 06 only) under Minnesota Statutes 2023, section 123B.595, subd. 10. Enter by Uniform Financial and Accounting Reporting Standards (UFARS) finance code and by fiscal year in the cells provided.														
District Info.		(REQUIRED) Enter Information		District Info.		(REQUIRED) Enter Information								
District Name:		Lake of the Woods		Date:		7/18/2024								
District Number:		0390		Email:		jeff_n@lakeofthewoodsschool.org								
District Contact Name:		Jeff Nelson												
Contact Phone #:		218-634-2510												
Fiscal Year (FY) Ending June 30														
Expenditure Categories				2024 (base year)	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Health and Safety - this section excludes project costs in Category 2 of \$100,000 or more for which additional revenue is requested for Finance Codes 358, 363 and 366.														
Finance Code	Category (1)													
347	Physical Hazards			\$1,057	\$400	\$2,000	\$14,100	\$14,100	\$14,100	\$14,100	\$14,100	\$14,100	\$14,100	\$14,100
349	Other Hazardous Materials			\$7,313	\$7,313	\$7,500	\$3,215	\$3,215	\$3,215	\$3,215	\$3,215	\$3,215	\$3,215	
352	Environmental Health and Safety Management			\$6,484	\$6,679	\$7,000	\$15,800	\$15,800	\$15,800	\$15,800	\$15,800	\$15,800	\$15,800	
358	Asbestos Removal and Encapsulation			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
363	Fire Safety			\$20,587	\$21,205	\$21,500	\$7,600	\$7,600	\$7,600	\$7,600	\$7,600	\$7,600	\$7,600	
366	Indoor Air Quality			\$1,512	\$1,557	\$1,600	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	
Total Health and Safety Capital Projects				\$36,953	\$37,154	\$39,600	\$45,715	\$45,715	\$45,715	\$45,715	\$45,715	\$45,715	\$45,715	
Health and Safety - Projects Costing \$100,000 or more per Project/Site/Year - Additional Revenue														
Finance Code	Category (2)													
358	Asbestos Removal and Encapsulation			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
363	Fire Safety			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
366	Indoor Air Quality			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Total Health and Safety Capital Projects \$100,000 or More				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Remodeling for Approved Voluntary Pre-K under Minnesota Statutes, section 124D.151														
Finance Code	Category 3 (a)													
355	Remodeling for prekindergarten (Pre-K) instruction approved by the commissioner.			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Total Remodeling for Approved Voluntary Pre-K Projects				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Remodeling for Gender-Neutral Single-User Restrooms														
Finance/Course Codes	Category 3 (b) LTFM REVENUE EFFECTIVE FY 2025													
Finance Code 384 and Course Code 684 MUST USE BOTH	Remodeling for gender-neutral single user restroom per site.			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Total Remodeling for Gender-Neutral Single User Projects				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Accessibility														
Finance Code	Category (4)													
367	Accessibility			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Total Accessibility Projects				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Deferred Capital Expenditures and Maintenance Projects														
Finance Code	Category (5)													
368	Building Envelope			\$0	\$0	\$210,000	\$210,000	\$175,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	
369	Building Hardware and Equipment			\$11,388	\$11,730	\$61,350	\$11,350	\$11,350	\$11,350	\$11,350	\$11,350	\$11,350	\$11,350	
370	Electrical			\$0	\$0	\$11,000	\$11,000	\$11,000	\$11,000	\$11,000	\$11,000	\$11,000	\$11,000	
379	Interior Surfaces			\$0	\$0	\$55,000	\$37,400	\$125,000	\$125,000	\$125,000	\$125,000	\$25,000	\$25,000	
380	Mechanical Systems			\$0	\$0	\$18,201	\$18,201	\$18,201	\$18,201	\$18,201	\$18,201	\$18,201	\$18,201	
381	Plumbing			\$0	\$0	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800	
382	Professional Services and Salary			\$0	\$0	\$0	\$29,000	\$0	\$0	\$0	\$0	\$0	\$0	
383	Roof Systems			\$0	\$0	\$0	\$404,000	\$0	\$0	\$0	\$0	\$0	\$0	
384	Site Projects			\$30,722	\$31,644	\$125,900	\$258,900	\$42,400	\$38,900	\$40,900	\$78,900	\$78,900	\$78,900	
Total Deferred Capital Expense and Maintenance				\$42,110	\$43,374	\$483,251	\$981,651	\$384,751	\$211,251	\$213,251	\$251,251	\$151,251	\$151,251	
Total Annual 10-Year Plan Expenditures				\$79,063	\$80,528	\$522,851	\$1,027,366	\$430,466	\$256,966	\$258,966	\$296,966	\$196,966	\$196,966	
Fund Balance Section														
Fund 01														
Beginning Fund Balance 01-467-XX				\$279,531	\$304,178	\$371,510	-\$1,057	-\$873,446	-\$1,144,244	-\$1,236,990	-\$1,331,736	-\$1,464,483	-\$1,497,229	-\$1,529,975
LTFM Fiscal Year Revenue - Levy				\$100,202	\$147,859	\$150,284	\$154,976	\$159,668	\$164,220	\$164,220	\$164,220	\$164,220	\$164,220	
LTFM Fiscal Year Revenue - AID if Applicable				\$3,509	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
LTFM Fiscal Year Revenue Other				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
LTFM Transfer IN from Fund 06 if applicable (see transfer guidance tab)				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
LTFM Transfer OUT from Fund 01 if applicable (see transfer guidance tab)				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
LTFM Transfer OUT if applicable - Special Legislation				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
LTFM Estimated Fiscal Year Expenditures				\$79,063	\$80,528	\$522,851	\$1,027,366	\$430,466	\$256,966	\$258,966	\$296,966	\$196,966	\$196,966	
Ending Fiscal Year Fund Balance 01-467-XX				\$304,178	\$371,510	-\$1,057	-\$873,446	-\$1,144,244	-\$1,236,990	-\$1,331,736	-\$1,464,483	-\$1,497,229	-\$1,529,975	
Fund 06														
Beginning Fund Balance 06-467-XX				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
LTFM Fiscal Year Bonded Revenue				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
LTFM Fiscal Year Revenue Other				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
LTFM Transfer IN from Fund 01 if applicable (see transfer guidance tab)				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
LTFM Transfer OUT from Fund 06 if applicable (see transfer guidance tab)				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Other Transfers				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
LTFM Estimated Fiscal Year Expenditures				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Ending Fiscal Year Fund Balance 06-467-XX				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
End of worksheet														

Long-Term Facilities Maintenance Expenditure Categories used in the Excel Spreadsheet Template

Category 1: Health and Safety Expenditures by Uniform Financial and Accounting Reporting Standards (UFARS) Finance Codes 347, 349, 352, 358, 363 and 366 (this section excludes project costs of \$100,000 or more for which additional revenue is requested for Finance Codes 358, 363 and 366).

A district enters estimated costs for the health and safety program. Focus on providing accuracy for anticipated projects for Fiscal Year (FY) 2025 and FY 2026. The later years can be a rough estimate. Fiscal 2024 is an estimate of what the **final** UFARS expenditures will be. Once the FY 2024 audited financial data is complete and final UFARS data has been submitted, enter the actual FY 2024 Health and Safety (H&S) expenditures on the Health and Safety Data Submission System. Category 1 excludes projects costing \$100,000 or more for asbestos removal or encapsulation fire safety, and indoor air quality as they are entered under Category 2 as listed below. Also enter FY 2024, FY 2025 and FY 2026 totals per finance code in the Health and Safety Data Submission on the Minnesota Department of Education (MDE) website (MDE homepage > Districts, Schools and Educators > Business and Finance > Data Submissions, then select the Health and Safety category) so hold harmless revenue calculates properly on the levy.

Category 2: Health and Safety Expenditures by UFARS Finance Code for Asbestos Removal and Encapsulation, Fire Safety and Indoor Air Quality projects costing \$100,000 or more per Project, per Site, per Year.

A district enters totals by finance code for individual projects that cost \$100,000 or more per site, per year for asbestos removal and encapsulation, fire safety, or indoor air quality as they generate additional revenue. Also, enter FY 2024, FY 2025 and FY 2026 H&S projects costing \$100,000 or more on a separate line in the Health and Safety Data Submission System on the MDE website (the project description should include the site name and whether it is financed by “pay-as-you-go” or bonded dollars).

Category 3(a): Remodeling for Approved Voluntary Prekindergarten (VPK) Program

If the district has an approved VPK program include planned expenditures for remodeling projects.

Category 3(b): Remodeling for Gender Neutral Single-User Restroom per site (Effective FY 2025)

For districts who budget for a remodeling project for a gender-neutral single user restroom at least one at each school site.

Category 4: Americans with Disabilities Act (ADA) Accessibility Projects

Enter approved project costs to increase accessibility to school facilities. The project shall conform to both the district's ADA/Section 504 disabled access transition plan and the current ADA Accessibility Guidelines for Buildings and Facilities, as well as applicable state and local building and fire codes.

Category 5: Deferred Maintenance Projects by UFARS Finance Code.

Facility deferred maintenance projects are broken into nine finance codes. Each code represents a component grouping of a building designed to ease assignment of a project into the proper code. The code breakdown is also meaningful for comparison of costs among school districts and to the Minnesota legislature to assess school facility costs and the ongoing need for facility funding.

Fund Balance Section: Fund 01 - General Fund LTFM Project Expenditures and Fund 06 - Building Construction Project Expenditures (LTFM Only - Bonded or \$2 million or more per project/site/year (see transfer guidance)).

To begin, enter previous fiscal year ending fund balances for Fund 01-467-XX in cell C52 and Fund 06-467-XX in cell C62. Beginning and Ending Fund Balances are input/calculated as negative balances = (\$100,000), or as positive balances = \$100,000. Revenues, expenditures and transfer IN and OUT are all entered as positive numbers. The fiscal year ending fund balance calculation formula includes the revenues/transfer IN entries as positive numbers added to the fiscal year beginning fund balance. The fiscal year ending fund balance calculation formula includes the expenditures/transfer OUT entries as negative numbers subtracted from the beginning fiscal year fund balance. **If both Funds 01 and 06 are utilized, you will have to input an Excel formula to divide up the total expenditures in Cells C-M , Line 49 - if any or all of these cells apply.**

End of Worksheet

Additional Documentation

Category 2 Asbestos Removal and Encapsulation, Fire Safety and Indoor Air Projects \$100,000 or over per Project, per Site, per Year

For districts with asbestos removal and encapsulation, fire safety and indoor air quality projects costing \$100,000 or more per project, per site, per year for FY 2025 or FY 2026 the ten-year plan includes a narrative describing the scope and cost of the project in greater detail. Individual project approval is required as these projects generate additional revenue.

a. For **asbestos removal and encapsulation projects**, give a description of the type and amount of asbestos and the scope of the project including an engineer or contractor estimate of the cost **-narrative from contractor/professional engineer - on company letterhead and signed by a company contractor/engineer.**

b. For **fire safety projects**, include a project description and an estimate of the cost **from the professional engineer.** If a building permit has been pulled for other school construction projects, the building inspector has jurisdiction over the review of the fire suppression rework, but the State Fire Marshal should be contacted for final review and approval; otherwise, the fire suppression rework requires an order from the state fire marshal, schools division. If replacing a fire alarm system which is inoperable, **submit State Fire Marshal orders to substantiate.** Voice activated systems cannot be installed in existing systems unless there are Fire Marshal orders authorizing replacement due to in operable system.

c. For **indoor air quality projects**, describe which American Society of Heating, Refrigerating, and Air-Conditioning Engineers (ASHRAE) Indoor Air Quality (IAQ) standards are not being met and indicate how the project will result in meeting ASHRAE standards and include an estimate of cost from the project engineer. Also, include a floor plan to reflect classrooms affected and a report listing cubic feet per minute (CFM) ratings (current and projected ratings at completion of project) - **narrative from professional engineer on company letterhead and signed by professional engineer.**

Category 3(a) Approved Voluntary Prekindergarten (VPK) Program - Remodeling Costs

For districts with an approved voluntary prekindergarten program under section 124D.151, a narrative describing the project to remodel existing instructional space to accommodate kindergarten instruction. In the narrative, describe the square footage and use of the existing instructional space, changes to be made to the facility, and the final square footage and features of the prekindergarten instructional space, for example, bathroom space, play area, and small group instruction space. This narrative may be the same narrative submitted to MDE as part of the application to obtain approval for the voluntary prekindergarten program under section 124D.151.

Category 3(b) Gender Neutral Single-User Restrooms - Remodeling Costs

For districts who budget for a remodeling or construction project for a gender-neutral, single user restroom at each school site, include a narrative describing the project scope and cost to remodel existing instructional space to accommodate a single-user restroom (at least one per school site). In the narrative, describe the square footage and changes to be made to the facility, and the final square footage and features of the bathroom space. Include a schematic of the remodeled area. **Narrative information is required to be submitted on vendor/contractor letterhead and signed by the appropriate staff member. If the work is to be done by school facilities staff, please include the narrative information on the school's letterhead and signed by authorized personnel.**

Category 5 Deferred Maintenance Projects costing \$2,000,000 per Project, per Site, per Year

For districts with deferred maintenance projects for FY 2025 or FY 2026 costing \$2,000,000 or more per project, per site, per year, a narrative describing each project in greater detail is required. In the narrative, discuss the deferred capital and maintenance criteria that make the project eligible for Long-Term facilities maintenance revenue and the work necessary to prevent further erosion of facilities. Describe the scope of work in sufficient detail to indicate the change in condition of the facility and provide an indication of the improvement to useful life. Indicate the level of deferred maintenance work needed for the facility before and after the project will be completed. Include an architect or consultant cost estimate detailing categories of work and associated cost including an estimate of fees - narrative from professional engineer/architect.

End of Worksheet

Updating the Health and Safety Database (Does not include Deferred Maintenance Finance Codes)

The Minnesota Department of Education (MDE) will continue to use the existing Health and Safety (H&S) database (located on the MDE website under MDE > Districts, Schools and Educators > Business and Finance > Data Submissions, select Health and Safety) to drive levy processing for fall levies. Districts enter summary data by finance code, consistent with the summary data for Fiscal Year (FY) 2024, FY 2025 and FY 2026 included on the district's ten-year plan expenditure spreadsheet. Detailed information by project will still be required for asbestos removal and encapsulation, fire safety and indoor air quality projects costing \$100,000 or more per project, per site, per year since those generate additional revenue over and above the Long-Term Facilities Maintenance (LTFM) formula allowance. Do not enter information for deferred maintenance or accessibility finance codes. The Health and Safety amounts provide an accurate calculation of the hold harmless revenue estimate on the levy and aid entitlement reports, and either add to revenue or show complete information for persons who seek levy information.

When comfortable with data and assumptions, a district should enter the total health and safety cost from the expenditure spreadsheet in the hold harmless section of the revenue spreadsheet and the Health and Safety Data Submission System. Hold harmless revenue depends on the year's H&S costs plus deferred maintenance revenue for districts that did not qualify for alternative facilities revenue. Hold harmless for an alternative facilities school district is health and safety plus an amount to fund the other ten-year plan projects. For FY 2026 and later, MDE is asking school districts to enter totals by finance code from the expenditure spreadsheet in the Health and Safety Data Submission System (instructions on how to enter H&S data on the data submissions website may be found on the LTFM webpage under MDE > Districts, Schools and Educators > Business and Finance > School Finance > Facilities and Technology > Long-Term Facilities Maintenance , then select "Health and Safety Website Instructions" (these instructions may also be found on the Health and Safety Data Submission System). MDE uses the submission system to load the prior law calculation H&S amount into the Levy Limitation and Certification system and LTFM Aid Entitlement system. Without this step, the levy shows zero in the health and safety line under the old law revenue and the calculation is inaccurate. An alternative facilities school district should not include the amount in both the Health and Safety Data Submission System and in the revenue amount entered for deferred maintenance ten-year plan projects levy as the H&S levy will be doubled. In the Health and Safety Data Submission System, enter the H&S finance totals, six in all (if all are included in the ten-year planned projects) from the expenditure spreadsheet plus separately enter each individual project (asbestos removal and encapsulation, fire safety or indoor air quality) costing \$100,000 or more for H&S. **Only H&S finance codes are entered in the Health and Safety Data Submission System, no deferred maintenance finance codes should be entered (Spreadsheet Categories 1 and 2 only)**

Note: School Districts should continue to update H&S expenditures in the Health and Safety Data Submission system on a regular basis to accurately cost estimate decreases or increases for applicable fiscal years.

Make sure to update the system for **final, audited UFARS H&S financial data** (reference the 23-24 UFARS Turnaround Report titled ***Expenditure by Finance Code Report*** on the Minnesota Funding Reports (MFR) webpage located at Data Center > Data Reports and Analytics, locate the School Finance Reports section, select Minnesota Funding Reports (MFR). Enter your school name, view all reports, select UFARS Turnaround Reports category, select 23-24 school year, under Report select "All" and then List Reports.

End of Worksheet

Facilities Age and Square Footage Reporting

Memo Sent to Superintendents/Business Managers: **Mid-October 2024**

Next Reporting Period: Mid - October to December 15, 2024 for 25PAY26 Levy for FY 2027

Districts, Schools and Educators > Business and Finance > Data Submissions, then select in left grey column, "Facilities Age and Square Footage Report"

or on Main MDE Webpage: <https://education.mn.gov/MDE/index.htm>, select "Data Submissions" radial button.

Facilities Age and Square Footage Report

All K-12 independent and special school districts are required to submit information using the Facilities Age and Square Footage Report (accessible below). Login requires a district's four-digit district number and an assigned four-digit password. This same password is also used for accessing the Health and Safety system.

Districts are required to annually review and update the district's inventory of buildings prior to the beginning of each calendar year. This data is necessary to calculate the operating capital portion of general education revenue under Minnesota Statutes, section 126C.10, and long-term facilities maintenance revenue under Minnesota Statutes, section 123B.595, for qualifying districts. The data is used to calculate aids and levies for operating capital and long-term facilities maintenance, as well as to calculate district's finance code 352 health and safety budget on a biennium basis.

A memo is sent to superintendents, with instructions, when the submission window is open.

[> Enter the Facilities Age and Square Footage Report.](#)

[Age and Square Footage Report](#) - 10/13/23



Long-Term Facilities Maintenance (LTFM) Fund Transfers
As of 05/2024

Pay as You go Basis				Restricted Grid Codes					Journal Entry
Project Expenditures Fund	Project Description	Conclusion	Minnesota Statutes	Funds	Program Code(s)	Finance Codes	Object Code	Source Code	
A - Fund 01	Project(s) \$1 to \$1,999,999 per site/year for finance codes 358, 363 and 366 funded on a pay as you go basis . The project is completed with excess funds remaining.	No fund transfer required. MDE will adjust revenues based on the lesser of actual expenditures or approved costs.	123B.595 (reserve)		866	358, 363 and 366			No Entry Required
B - Fund 06	Project(s) \$2 million or more per site/year for Finance Codes 358, 363 and 366, funded on a pay as you go basis . The project is completed with excess funds remaining.	Funds must be transferred from Fund 01 to Fund 06 in the amount of the payments for \$2 million or more project/site/year. At the completion of the project any amount that was transferred in excess of expenditures must be returned to Fund 01. MDE will adjust revenues in the General Fund 01 - LTFM based on the lesser of final expenditures or approved costs.	123B.595 (reserve)	1 to 6 to 1	866 868	358, 363 and 366	910	649	Entry 1: Debit Expense 01-005-866-3XX-910-000 Credit Revenue 06-005-868-000-649-000 Correcting Entry to Return Funds: Debit Revenue 06-005-868-000-649-000 Credit Expense 01-005-866-3XX-910-000
E - Fund 06	Funding in Fund 01 has accumulated over time providing for a project \$2 million or more per site/year funded on a pay as you go basis . The project is completed with excess funds remaining.	Funds must be transferred from Fund 01 to Fund 06 in the amount of the payments for the projects (\$2 million or more per project/site/year). At the completion of the project any amount that was transferred in excess of final expenditures must be returned to Fund 01. MDE will adjust revenues in the General Fund 01 - LTFM based on the lesser of final expenditures or approved costs.	123B.595 (reserve)	1 to 6 to 1	865 868	Not Including Finance Codes 358, 363 or 366	910	649	Entry 1 Debit Expense 01-005-865-3XX-910-000 Credit Revenue 06-005-868-000-649-000 Correcting Entry to Return Funds (Under \$2 Million) Debit Revenue 06-005-868-000-649-000 Credit Expense 01-005-865-3XX-910-000
Bonded Debt				Restricted Grid Codes					

Project Expenditures Fund	Project Description	Conclusion	Minnesota Statutes	Funds	Program Code(s)	Finance Codes	Object Code	Source Code	Journal Entry
D - Fund 06	Project(s) \$2,000,000 or more per site/year for Finance Codes 358, 363 and 366, funded with debt issued . The project is completed with excess funds remaining.	At the conclusion of the project, if the district does not have further approved LTFM projects that can be funded under the language of the bond issue, the district should transfer the excess funds from Fund 06 to Fund 07 (see other "Use of Proceeds" options under Minnesota Statutes 2022, section 475.65). Districts with additional approved LTFM projects that can be funded under the language of the bond issue should retain the excess in the LTFM Restricted/Reserved Balance Sheet Account 467, Fund 06 and incorporate the excess funds into the calculation of the next LTFM bond issue. LTFM revenue is computed based on actual debt service payments.	123B.595 (reserve) or 475.61 (transfer to Fund 7 - Debt Service) , 475.65	6 to 7	867	358, 363 and 366	910	649	Debit Expense 06-005-867-3XX-910-000 Credit Revenue 07-005-000-000-649-000
G - Fund 06	Project(s) under \$2 million per site funded with debt issued . The project is completed with excess funds remaining.	At the conclusion of the project, if the district does not have further approved LTFM projects that can be funded under the language of the bond issue, the district should transfer the excess funds from Fund 06 to Fund 07 (see other "Use of Proceeds" options under Minnesota Statutes 2022, section 475.65). Districts with additional approved LTFM projects that can be funded under the language of the bond issue should retain the excess in the LTFM Restricted/Reserved Balance Sheet Account 467, Fund 06 and incorporate the excess funds into the calculation of the next LTFM bond issue. LTFM revenue is computed based on actual debt service payments.	123B.595 (reserve) or 475.61 (transfer to Fund 7 - Debt Service) , 475.65	6 to 7	867	Not including Finance Codes 358, 363 or 366	910	649	Debit Expense 06-005-867-3XX-910-000 Credit Revenue 07-005-000-000-649-000
H - Fund 06	Project(s) \$2 million or more per site funded with debt issued , project is completed with excess funds remaining.	At the conclusion of the project, if the district does not have further approved LTFM projects that can be funded under the language of the bond issue, the district should transfer the excess funds from Fund 06 to Fund 07 (see other "Use of Proceeds" options under Minnesota Statutes 2022, section 475.65). Districts with additional approved LTFM projects that can be funded under the language of the bond issue should retain the excess in the LTFM Restricted/Reserved Balance Sheet Account 467, Fund 06 and incorporate the excess funds into the calculation of the next LTFM bond issue. LTFM revenue is computed based on actual debt service payments.	123B.595 (reserve) or 475.61 (transfer to Fund 7 - Debt Service) , 475.65	6 to 7	867	Not including Finance Codes 358, 363 or 366	910	649	Debit Expense 06-005-867-3XX-910-000 Credit Revenue 07-005-000-000-649-000

MDE / School Finance Division

FY 26 Long-Term Facilities Maintenance (LTFM) Ten-Year Revenue Projection

Revised 5/09/2024

390 <= Type in School District Number

LAKE OF THE WOODS SCHOOL DISTRICT

Calculations for Ten Year Projection

- 1 Type your district number in cell A2 (Minneapolis = 1.2)
- 2 Type APU, health and safety and alternative facilities project, and bond estimates in lines 6a, 14, 16b to 18, 20, 21, 26, 27 and 50b
- 3 Type debt excess, intermediate/coop district, and revenue reduction data in lines 13, 15, 23, 31, and 33
- 4 Look-up data from following tabs

Pay 24 LLC #	Change only if requiring levy adjustments	Payable 2024 LLC Certification	Current Estimate								
			FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033
5 Initial Formula Revenue											
6 Current year APU	57		437.00	438.89	432.16	432.16	432.16	432.16	432.16	432.16	432.16
6a Additional Pre-K Pupil Units (line 19 of Pre-K application)											
6b Total Adjusted Pupil Units = (6) + (6a)				438.89	432.16	432.16	432.16	432.16	432.16	432.16	432.16
7 District average building age (uncapped)	401		31.03	31.03	32.03	33.03	34.03	35.03	36.03	37.03	38.03
8 Formula allowance			\$ 380.00	\$ 380.00	\$ 380.00	\$ 380.00	\$ 380.00	\$ 380.00	\$ 380.00	\$ 380.00	\$ 380.00
9 Building age ratio = (Lesser of 1 or (7) / 35)	402			0.88657	0.91514	0.94371	0.97229	1.00000	1.00000	1.00000	1.00000
10 Initial revenue = (6) * (8) * (9)	403		147,224	147,859	150,284	154,976	159,668	164,220	164,220	164,220	164,220
11 Added revenue for Eligible H&S Projects > \$100,000 / site											
12 Debt service for existing Alt facilities H&S bonds (1B) - gross before debt excess	701			-	-	-	-	-	-	-	-
13 Debt Excess related to Debt service for existing Alt facilities H&S bonds (1B)	754			-	-	-	-	-	-	-	-
14 Debt service for portion of existing Alt facilities bonds from line (22) attributable to eligible H&S Projects > \$100,000 per site (1A)	700			-	-	-	-	-	-	-	-
15 Debt Excess related to Debt service for portion of existing Alt facilities bonds attributable to eligible H&S Projects > \$100,000 per site (1A)	753			-	-	-	-	-	-	-	-
16a Existing Net debt service for LTFM bonds for eligible new H&S projects > \$100,000 / site = (principal + interest)*1.05 - portion of bond paid by initial revenue from "IAQFAA Bonds" tab				-	-	-	-	-	-	-	-
16b New debt service for LTFM bonds for eligible new H&S projects > \$100,000 / site = (principal + interest)*1.05 - portion of bond paid by initial revenue				-	-	-	-	-	-	-	-
17 Net debt service for LTFM bonds for eligible new H&S projects > \$100,000 / site = (principal + interest)*1.05 - portion of bond paid by initial revenue = (16a) + (16b)	765			-	-	-	-	-	-	-	-
18 Pay as you go revenue for eligible new H&S projects > \$100,000 / site	405			-	-	-	-	-	-	-	-
19 Total additional revenue for eligible H&S projects >\$100,000 / site (12) - (13) + (14) -(15) + (17) + (18)	406		-	-	-	-	-	-	-	-	-
Added revenue for Pre-K remodeling (for VPK approvals only)											
20a Net debt service for bonds approved for Pre-K remodeling	766			-	-	-	-	-	-	-	-
20b Pay as you go for projects approved for Pre-K remodeling	407			-	-	-	-	-	-	-	-
20c Total Pre-K revenue				-	-	-	-	-	-	-	-
20d Total New Law Revenue (10) + (19) + (20c)	408			147,859	150,284	154,976	159,668	164,220	164,220	164,220	164,220

MDE / School Finance Division

FY 26 Long-Term Facilities Maintenance (LTFM) Ten-Year Revenue Projection

Revised 5/09/2024

390 <= Type in School District Number

LAKE OF THE WOODS SCHOOL DISTRICT

Calculations for Ten Year Projection

LAKE OF THE WOODS SCHOOL DISTRICT			Change only if requiring levy										
			Payable 2024										
Calculations for Ten Year Projection			Pay 24 adjustments	LLC Certification	Current Estimate								
LLC #			FY 2024	FY 2025	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033
Old Formula revenue													
21	Old formula Health & Safety revenue (these should match the pay as you go amounts entered into the Health & Safety Data Submission System through FY 2026)	409		-	-	-	-	-	-	-	-	-	-
22	Old formula alt facilities debt revenue (1A) - gross before debt excess	700			-	-	-	-	-	-	-	-	-
23	Debt Excess allocated to line 22				-	-	-	-	-	-	-	-	-
24	Old formula alt facilities debt revenue (1A) - debt excess	763			-	-	-	-	-	-	-	-	-
25	Old formula alt facilities net debt revenue (18) = (12) - (13)	764			-	-	-	-	-	-	-	-	-
26	Old formula alt facilities pay as you go revenue (1A)	410	-	-	-	-	-	-	-	-	-	-	-
26b (18)	Pay-as-you-go revenue for H&S projects over \$100,000 per site	411			-	-	-	-	-	-	-	-	-
27	Old formula alt facilities pay as you go revenue (1B) > \$500,000 (these should match the pay as you go amounts entered into the Health & Safety Data Submission System through FY 2026)	413			-	-	-	-	-	-	-	-	-
27a	LTFM "H&S >100K per site" bonds	765			-	-	-	-	-	-	-	-	-
27b	LTFM "other" bonds for 1A hold harmless	767			-	-	-	-	-	-	-	-	-
28	Old formula deferred maintenance revenue = (if (22) + (26) = 0, (10) * (\$64 / formula allowance))	416			24,903	25,311	26,101	26,892	27,658	27,658	27,658	27,658	27,658
29	Total old formula revenue = (21)+(24)+(25)+(26)+(26b)+(27a)+(27b)+(28)	417		24,796	24,903	25,311	26,101	26,892	27,658	27,658	27,658	27,658	27,658
30	Total LTFM Revenue for Individual District Projects = Greater of (20d) or [(29) + (20c)]	418		147,224	147,859	150,284	154,976	159,668	164,220	164,220	164,220	164,220	164,220
31	District Requested Reduction from Maximum LTFM Revenue (to levy less than the maximum). Also enter this amount in the Levy Information System. Stated as positive number	419		-	-	-	-	-	-	-	-	-	-
32	District LTFM Revenue (30) - (31)	420		147,224	147,859	150,284	154,976	159,668	164,220	164,220	164,220	164,220	164,220
33	LTFM Revenue for District Share of Eligible Cooperative / Intermediate Projects (Unequalized)	421		-	-	-	-	-	-	-	-	-	-
34	Grand Total LTFM Revenue (32) + (33)	422		147,224	147,859	150,284	154,976	159,668	164,220	164,220	164,220	164,220	164,220

Aid and Levy Shares of Total Revenue

35	For ANTC & APU, three year prior date	2022	2022	2023	2024	2025	2026	2027	2028	2029	2030	
36	Three year prior Ag Modified ANTC	35	7,881,377	7,881,377	8,555,098	8,897,301	9,253,193	9,623,321	10,008,254	10,408,584	10,824,928	11,257,925
37	Three year prior Adjusted PU (New Weights)	54	486.51	486.51	471.14	456.86	438.89	432.16	432.16	432.16	432.16	432.16
38	ANTC / APU = (36) / (37)	424	16,199.83	16,199.69	18,158.24	19,474.96	21,083.36	22,268.11	23,158.83	24,085.19	25,048.59	26,050.54
39	State average ANTC / APU with ag value adjustment	425	12,230.05	12,230.05	13,617.01	14,207.10	14,848.85	15,443.00	16,061.00	16,703.00	17,371.00	18,066.00
40	Equalizing Factor = 123% of (39)	426	15,042.96	15,042.96	16,748.92	17,474.73	18,264.09	18,994.89	19,755.03	20,544.69	21,366.33	22,221.18
41	Local (levy) share of Equalized Revenue (lesser of 1 or (38) / (40))	427	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
42	State (aid) share of Equalized Revenue (1 - (41))	428	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
43	Equalized Revenue (lesser of (34) or (6) * (8))	423	147,224	147,859	150,284	154,976	159,668	164,220	164,220	164,220	164,220	164,220
44	Initial LTFM State Aid (42) * (43)	429	-	-	-	-	-	-	-	-	-	-
45	Old formula Grandfathered Alternative Facilities Aid	431	-	-	-	-	-	-	-	-	-	-
46	Total LTFM State Aid (Greater of (44) or (45))	432	-	-	-	-	-	-	-	-	-	-
47	Total LTFM Levy (34) - (46) (including coop/intermediate)	435	147,224	147,859	150,284	154,976	159,668	164,220	164,220	164,220	164,220	164,220

48 Debt Service Portion of Revenue (non-grandfather districts)

[illegible]

MDE / School Finance Division

390 <= Type in School District Number

LAKE OF THE WOODS SCHOOL DISTRICT

Calculations for Ten Year Projection

Pay 24 LLC #	Change only if requiring levy adjustments	Payable 2024 LLC Certification	Current Estimate								
			FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033
51 Total Debt Service Revenue = (49) + (50) + (50b)	768		44,730	49,140	48,195	-	-	-	-	-	-
52 Equalized debt Service Revenue (lesser of (43) or (51))	436		44,730	49,140	48,195	-	-	-	-	-	-
53 Debt Service Aid = (52) * (42)	438		-	-	-	-	-	-	-	-	-
54 Equalized Debt Service Levy = (52) - (53)	439		44,730	49,140	48,195	-	-	-	-	-	-
55 Unequalized Debt Service Revenue and Levy = (Greater of zero or (51) - (50))	440		-	-	-	-	-	-	-	-	-
56 General Fund Portion of Revenue (non-grandfather districts)											
57 Total General Fund Revenue = (34) - (51)	441		103,129	101,144	106,781	159,668	164,220	164,220	164,220	164,220	164,220
58 General Fund Equalized Revenue = (43) - (52)	442		103,129	101,144	106,781	159,668	164,220	164,220	164,220	164,220	164,220
59 Total General Fund Aid = (46) - (53)	443		-	-	-	-	-	-	-	-	-
60 General Fund Equalized Levy = (58) * (41)	444		103,129	101,144	106,781	159,668	164,220	164,220	164,220	164,220	164,220
61 General Fund Unequalized levy = (57) - (58)	445		-	-	-	-	0	0	0	0	0
62 Total General Fund Levy = (60) + (61)	446		103,129	101,144	106,781	159,668	164,220	164,220	164,220	164,220	164,220

- Notes:
- Underlevy on general fund equalized levy results in proportionate reduction in associated aid.
 - Total Debt Service revenue on line 49 must not exceed total LTFM revenue for individual district projects (line 30) for any of the 10 years in the plan.
 - For 1A districts with old Alt Facilities bonding, the amount on line 22 will reduce initial revenue on line 10, less the H & S portion entered on line 14.

MDE / School Finance Division

FY 26 Long-Term Facilities Maintenance (LTFM) Te

390 <= Type in School District Number

LAKE OF THE WOODS SCHOOL DISTRICT

Calculations for Ten Year Projection

FY 2034

- 1 Type your district number in cell A2 (Minneapolis = 1.2)
- 2 Type APU, health and safety and alternative facilities project, and bond estimates in lines 6a, 14, 16b to 18, 20, 21, 26, 27 and 50b
- 3 Type debt excess, intermediate/coop district, and revenue reduction data in lines 13, 15, 23, 31, and 33
- 4 Look-up data from following tabs

5 Initial Formula Revenue	
6 Current year APU	432.16
6a Additional Pre-K Pupil Units (line 19 of Pre-K application)	
6b Total Adjusted Pupil Units = (6) + (6a)	432.16
7 District average building age (uncapped)	40.03
8 Formula allowance	\$ 380.00
9 Building age ratio = (Lesser of 1 or (7) / 35)	1.00000
10 Initial revenue = (6) * (8) * (9)	164,220
11 Added revenue for Eligible H&S Projects > \$100,000 / site	
12 Debt service for existing Alt facilities H&S bonds (1B) - gross before debt excess	-
13 Debt Excess related to Debt service for existing Alt facilities H&S bonds (1B)	-
14 Debt service for portion of existing Alt facilities bonds from line (22) attributable to eligible H&S Projects > \$100,000 per site (1A)	-
15 Debt Excess related to Debt service for portion of existing Alt facilities bonds attributable to eligible H&S Projects > \$100,000 per site (1A)	-
16a Existing Net debt service for LTFM bonds for eligible new H&S projects > \$100,000 / site = (principal + interest)*1.05 - portion of bond paid by initial revenue from "IAQFAA Bonds" tab	-
16b New debt service for LTFM bonds for eligible new H&S projects > \$100,000 / site = (principal + interest)*1.05 - portion of bond paid by initial revenue	-
17 Net debt service for LTFM bonds for eligible new H&S projects > \$100,000 / site = (principal + interest)*1.05 - portion of bond paid by initial revenue = (16a) + (16b)	-
18 Pay as you go revenue for eligible new H&S projects > \$100,000 / site	-
19 Total additional revenue for eligible H&S projects >\$100,000 / site (12) - (13) + (14) -(15) + (17) + (18)	-
Added revenue for Pre-K remodeling (for VPK approvals only)	
20a Net debt service for bonds approved for Pre-K remodeling	-
20b Pay as you go for projects approved for Pre-K remodeling	
20c Total Pre-K revenue	-
20d Total New Law Revenue (10) + (19) + (20c)	164,220

MDE / School Finance Division

FY 26 Long-Term Facilities Maintenance (LTFM) Te

390 <= Type in School District Number

LAKE OF THE WOODS SCHOOL DISTRICT

Calculations for Ten Year Projection

	FY 2034
Old Formula revenue	
21 Old formula Health & Safety revenue (these should match the pay as you go amounts entered into the Health & Safety Data Submission System through FY 2026)	-
22 Old formula alt facilities debt revenue (1A) - gross before debt excess	-
23 Debt Excess allocated to line 22	-
24 Old formula alt facilities debt revenue (1A) - debt excess	-
25 Old formula alt facilities net debt revenue (1B) = (12) - (13)	-
26 Old formula alt facilities pay as you go revenue (1A)	-
26b (18) Pay-as-you-go revenue for H&S projects over \$100,000 per site	-
27 Old formula alt facilities pay as you go revenue (1B) > \$500,000 (these should match the pay as you go amounts entered into the Health & Safety Data Submission System through FY 2026)	-
27a LTFM "H&S >100K per site" bonds	-
27b LTFM "other" bonds for 1A hold harmless	-
28 Old formula deferred maintenance revenue = (if (22) + (26) = 0, (10) * (\$64 / formula allowance))	27,658
29 Total old formula revenue = (21)+(24)+(25)+(26)+(26b)+(27)+(27a)+(27b)+(28)	27,658
30 Total LTFM Revenue for Individual District Projects = Greater of (20d) or [(29) + (20c)]	164,220
31 District Requested Reduction from Maximum LTFM Revenue (to levy less than the maximum). Also enter this amount in the Levy Information System. Stated as positive number	-
32 District LTFM Revenue (30) - (31)	164,220
33 LTFM Revenue for District Share of Eligible Cooperative / Intermediate Projects (Unequalized)	-
34 Grand Total LTFM Revenue (32) + (33)	164,220
Aid and Levy Shares of Total Revenue	
35 For ANTC & APU, three year prior date	2031
36 Three year prior Ag Modified ANTC	11,708,242
37 Three year prior Adjusted PU (New Weights)	432.16
38 ANTC / APU = (36) / (37)	27,092.56
39 State average ANTC / APU with ag value adjustment	18,789.00
40 Equalizing Factor = 123% of (39)	23,110.47
41 Local (levy) share of Equalized Revenue (lesser of 1 or (38) / (40))	100.00%
42 State (aid) share of Equalized Revenue (1 - (41))	0.00%
43 Equalized Revenue (lesser of (34) or (6) * (8))	164,220
44 Initial LTFM State Aid (42) * (43)	-
45 Old formula Grandfathered Alternative Facilities Aid	-
46 Total LTFM State Aid (Greater of (44) or (45))	-
47 Total LTFM Levy (34) - (46) (including coop/intermediate)	164,220
48 Debt Service Portion of Revenue (non-grandfather districts)	
49 Subtotal Debt Service Revenue from above = (12) - (13) + (17) + (20a) + (24)	-
50 Existing LTFM bonds excluding bonds on line 17 (principal + interest)*1.05 from "FM Other Bonds" tab	-
50b New LTFM bonds excluding bonds on line 17 (principal + interest)*1.05	-

MDE / School Finance Division

FY 26 Long-Term Facilities Maintenance (LTFM) Te

390 <= Type in School District Number

LAKE OF THE WOODS SCHOOL DISTRICT

Calculations for Ten Year Projection

	FY 2034
51 Total Debt Service Revenue = (49) + (50) + (50b)	-
52 Equalized debt Service Revenue (lesser of (43) or (51))	-
53 Debt Service Aid = (52) * (42)	-
54 Equalized Debt Service Levy = (52) - (53)	-
55 Unequalized Debt Service Revenue and Levy = (Greater of zero or (51) - (50))	-
56 General Fund Portion of Revenue (non-grandfather districts)	
57 Total General Fund Revenue = (34) - (51)	164,220
58 General Fund Equalized Revenue = (43) - (52)	164,220
59 Total General Fund Aid = (46) - (53)	-
60 General Fund Equalized Levy = (58) * (41)	164,220
61 General Fund Unequalized levy = (57) - (58)	0
62 Total General Fund Levy = (60) + (61)	164,220

- Notes:
- 1. Underlevy on general fund equalized levy results in proportionate reduction in associated aid.
 - 2. Total Debt Service revenue on line 49 must not exceed total LTFM revenue for individual district projects (line 30) for any of the 10 years in the plan.
 - 3. For 1A districts with old Alt Facilities bonding, the amount on line 22 will reduce initial revenue on line 10, less the H & S portion entered on line 14.

School Board Agenda

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

Date:

July 22, 2024

Agenda Item Number:

7l. Approval of Resolution 2024/2025-06 appointing Jeff Nelson, Superintendent, as Identified Official with Authority (IOwA) and Diane Laine, District Assessment and MARSS Coordinator to act as the proxy IOwA to add and remove names only for Lake of the Woods Independent School District 390.

Background Information:

Annually, MDE requires Districts to identify and appoint one member from District staff, usually the Superintendent, to authorize other District staff to access secure MDE websites. This resolution also identifies Diane Laine to act as the IOwA under the superintendent. These appointments must appear in School Board meeting minutes and be forwarded to MDE following meeting minute approval.

Attachments:

7.1.i Resolution 2024/2025-06

Fiscal Impact:

None

Recommendation(s):

Appoint Superintendent Nelson and Dian Laine as the Identified Official with Authority to authorize user access to MDE Secure Websites.



PO Box 310 • 236 15th Ave. SW • Baudette, MN 56623 • 218-634-2510 • Fax: 218-634-2750

Education Identity and Access Management Board Resolution 2024/2025-06

The Minnesota Department of Education (MDE), Professional Educator Licensing Standards Board (PELSB), and Office of Higher Education (OHE) require annual designation of an Identified Official with Authority (IOWA) for each local educational agency that uses the Education Identity and Access Management (EDIAM) system. The IOWA is responsible for authorizing, reviewing, and recertifying user access for their local educational agency in accordance with the State of Minnesota Enterprise Identity and Access Management Standard, which states that all user access rights to Minnesota state systems must be reviewed and recertified at least annually. The IOWA will authorize user access to State of Minnesota Education secure systems in accordance with the user's assigned job duties, and will revoke that user's access when it is no longer needed to perform their job duties.

Designation of the Identified Official with Authority for Education Identity and Access Management

Organization Name: Lake of the Woods School District

6-Digit or 9-Digit Organization Number: 0390-01

Superintendent Name: Jeff Nelson

Shall act as the IOWA? ☒ Yes ☐ No

Identified below is the individual who will act as the Proxy IOWA for ISD 0390-01.

The Superintendent recommends the Board authorize the below named individual(s) to act as the Proxy Identified Official with Authority (IOWA) for this organization:

Print Name: Diane Laine

Title: District Assessment and MARSS Coordinator

Board Member Signature:

Name: _____

Date: _____

Once the EDIAM Board Resolution is completed, scan and email it to: useraccess.mde@state.mn.us

EXTRACT OF MINUTES OF A MEETING
OF THE SCHOOL BOARD OF
INDEPENDENT SCHOOL DISTRICT NO. 390
(LAKE OF THE WOODS)
LAKE OF THE WOODS COUNTY, MINNESOTA

Pursuant to due call and notice thereof a regular meeting of the School Board of Independent School District No. 390 (Lake of the Woods), Lake of the Woods County, Minnesota, was held in the School District on July 22nd, 2024 at 7:00 o'clock p.m.

The following members were present:

and the following were absent:

Member _____ introduced the following resolution and moved its adoption:

**RESOLUTION 2024/2025-07 AUTHORIZING THE DISTRICT TO
ENTER INTO A LINE OF CREDIT AGREEMENT WITH A
FINANCIAL INSTITUTION**

BE IT RESOLVED by the School Board (the "Board") of Independent School District No. 390 (Lake of the Woods), Lake of the Woods County, Minnesota (the "District"), as follows:

1. It is hereby determined that:
 - (a) Upon review of financial projections, the Board has determined that the District may face cash flow problems in 2024-2025;
 - (b) District staff have entered into negotiations and has reached a tentative agreement to establish a line of credit, subject to Board approval and Bank acceptance, with Border Bank (the "Bank"); and
 - (c) The Board desires to enter into such an agreement with the Bank, as authorized by Minnesota Statutes, Section 123B.12(b), as amended.
2. Upon the effective date of this resolution, the District hereby agrees to establish a revolving line of credit (the "Line of Credit") with the Bank whereby the Bank will advance funds to the District to resolve cash flow problems in the 2024 fiscal year.
3. The amount advanced at any time under the Line of Credit will not exceed \$350,000 or ninety-five percent (95%) of the District's average expenditure per month of operating expenditures in the previous fiscal year.
4. Each advance under the Line of Credit will be repaid no later than forty-five (45) days after the day of advancement, but in no event later than June 30, 2025, with taxable interest on the outstanding principal amount at the rate per annum determined on the basis of the Prime Rate as reported in the "Money Rates" column of *The Wall Street Journal* (currently 8.50% per annum), with a .25% origination fee. The Prime Rate shall change effective as of the date of any change as published in *The Wall Street Journal*.
5. This resolution shall be effective upon receipt by the Superintendent on behalf of the Board of written acceptance of its terms by an authorized official of the Bank, and thereafter shall constitute the terms of the Line of Credit Agreement (the "Agreement").
5. The Superintendent or his or her designee is directed to prepare or execute such documents as may be necessary to comply with the above paragraphs or any other requirements for this Agreement.
6. The amounts advanced under the Line of Credit are not designated as "Qualified Tax-Exempt Obligations" for the purposes of Section 265 of the Internal Revenue Code of 1986, as amended.

(The remainder of this page is intentionally left blank).

The motion for the adoption of the foregoing resolution was duly seconded by Member _____, and upon vote being taken thereon, the following members voted in favor of the motion:

and the following voted against:

whereupon the resolution was declared duly passed and adopted.

STATE OF MINNESOTA)
)
COUNTY OF LAKE OF THE WOODS) ss.
)
INDEPENDENT SCHOOL)
DISTRICT NO. 390)

I, the undersigned, being the duly qualified and acting Clerk of Independent School District No. 390 (Lake of the Woods), Lake of the Woods County, Minnesota (the “District”), hereby certify that I have carefully compared the attached and foregoing extract of minutes of a regular meeting of the School Board of the District held on the date specified above, with the original minutes on file in my office and the extract is a full, true, and correct copy of the minutes, insofar as they relate to the resolution of the School Board to enter into a Line of Credit Agreement with a financial institution pursuant to Minnesota Statutes, Section 123B.12(b), and that the resolution included therein is a full, true and correct copy of the original thereof.

WITNESS My hand as such Clerk this 22nd day of July, 2024.

Clerk of the School Board
Independent School District No. 390 (Lake of the
Woods), Lake of the Woods County, Minnesota

ACCEPTANCE STATEMENT

The Bank has received and agrees to be bound by the terms and conditions of the resolution of the School Board of Independent School District No. 390 (Lake of the Woods), Lake of the Woods County authorizing the District to enter into a Line of Credit Agreement with a financial institution pursuant to Minnesota Statutes, Section 123B.12(b), and that the resolution included therein is a full, true and correct copy of the original thereof. The officer executing this Acceptance is authorized to sign on behalf of the Bank. The Bank understands that the interest on the amounts advanced shall be taxable and that the amounts advanced have not been designated as "Qualified Tax-Exempt Obligations" for purposes of Section 265 of the Internal Revenue Code of 1986, as amended.

Date: January 22nd, 2024

Name of Bank

Signature of Bank Official

Title of Bank Official



LAKE OF THE WOODS *School*

THIS AGREEMENT, made on July 15, 2024 by and between Independent School District #390, hereinafter called the "LESSOR", and Sara Lucek's Foods, LLC hereinafter called the "TENANT".

IT IS MUTUALLY AGREED AS FOLLOWS:

1. That the said LESSOR, in consideration of this lease agreement, hereinafter mentioned, do hereby lease and let the said TENANT use for food services. The facilities leased are described as the Bear's Den and Kitchen dishwashing facilities, located at 236 15th Ave SW, Baudette, MN 56623.
2. The TENANT agrees to provide food services for all home Volleyball and Basketball games from August 1, 2024 through March 31, 2025.
3. The TENANT agrees to:
 - a. manage all food and supplies ordering and purchasing independently of the LESSOR's Kitchen department.
 - b. be responsible for wiping down Commons tables at the end of the night and straightening chairs in preparation for breakfast the next morning.
 - c. maintaining the facilities to School Kitchen standards, in accordance with MN Department of Health regulations.
4. The TENANT will have access to use the LESSOR's dishwashing facilities in the Kitchen. All supplies and materials must be returned back to the Bear's Den before school the following day of any event.
5. The TENANT will maintain a valid Food Manager's Certification independent of the LESSOR's Kitchen and adhere to applicable federal and state labor laws.
6. That the said TENANT shall pay the said LESSOR AS RENTAL, the sum of \$50 per event or game, said rent to be paid as per the terms of this lease. The rental space will include the area identified above. TENANT will also have access to common areas such as commons and restrooms. This lease covers the period of August 1, 2024 through July 31, 2025. All rental payments shall be paid to the LESSOR's business office located at 236 15th Ave SW, PO Box 310, Baudette, MN 56623 on the following schedule.
 - a. November 15th for the Fall season
 - b. March 15th for the Winter season
7. 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.

8. 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.
9. The LESSOR reserves the right to use the said facilities for events outside the specified coverage times/hours. This applies only to space and machinery and not the TENANT's food or supplies.
10. 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.
11. The TENANT will not sublet or assign this lease or any part thereof, without the written consent of the LESSOR.
12. 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.
13. 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.
14. 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

TENANT

Signature

Date

Sara Lucek

7-16-2024

Resolution 2024/2025-08

**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, Wabanica Lutheran Church donated \$371.00 to Lake of the Woods School for the Backpack Program.

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 \$371.00 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 for the Backpack Program.

Adopted this 22nd day of July, 2024 by the Lake of the Woods School, Board of Education.

BY: _____
Boyd Johnson, Chair

ATTEST: _____
Tim Lyon, Clerk

DATE: July 22, 2024

Resolution 2024/2025-09
RESOLUTION ACKNOWLEDGING RECEIPT AND ACCEPTING DONATION FROM
Northland Counseling Center

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

WHEREAS, Northland Counseling Center donated \$800.00 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 \$800.00 from Northland Counseling Center.

BE IT FURTHER RESOLVED: That the School Board hereby accepts the donation and expresses its thanks and appreciation to Northland Counseling Center, for the donation for the Calming Corners.

Adopted this 22nd day of July, 2024 by the Lake of the Woods School, Board of Education.

BY: _____
Boyd Johnson, Chair

ATTEST: _____
Tim Lyon, Clerk

DATE: July 22, 2024

EXTRACT OF MINUTES OF MEETING
OF SCHOOL BOARD
OF INDEPENDENT SCHOOL DISTRICT NO.
390 (LAKE OF THE WOODS)
STATE OF MINNESOTA

HELD: JULY 22, 2024

Pursuant to due call and notice thereof, a regular meeting of the School Board of Independent School District No. 390 (Lake of the Woods), State of Minnesota, was held in the School District on July 22 2024, at 7:00 o'clock p.m., for the purpose, in part, of establishing dates for filing affidavits of candidacy for the 2024 School District general and special election.

The following members were present:

and the following were absent:

Member _____ introduced the following resolution and moved its adoption:

**RESOLUTION 2024/2025 - 10 ESTABLISHING
DATES FOR FILING AFFIDAVITS OF CANDIDACY**

BE IT RESOLVED by the School Board of Independent School District No. 390, State of Minnesota, as follows:

1. The period for filing Affidavits of Candidacy for the office of school board member of Independent School District No. 390 shall begin on July 30, 2024, and shall close on August 13, 2024. An Affidavit of Candidacy must be filed in the office of the School District Clerk and the \$2 filing fee paid prior to 5:00 o'clock p.m. on August 13, 2024.
2. The Clerk is hereby authorized and directed to cause notice of said filing dates to be published in the official newspaper of the School District at least two (2) weeks prior to the first day to file Affidavits of Candidacy.
3. The Clerk is hereby authorized and directed to cause notice of said filing dates to be posted at the administrative offices of the School District at least ten (10) days prior to the first day to file Affidavits of Candidacy. Publication and posting of said notice prior to the date of adoption of this resolution is hereby ratified and approved in all respects.
4. The notice of said filing dates shall be in substantially the following form:

**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. A special election will also be held in conjunction with the general elections. At the special election, one individual will be elected to fill a vacancy in District #1 for a term expiring January 4, 2027.

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: _____, 2024

BY ORDER OF THE SCHOOL BOARD

/s/

School District Clerk
Independent School District No. 390
(Lake of the Woods)
State of Minnesota

The motion for the adoption of the foregoing resolution was duly seconded by
_____. On a roll call vote, the following voted in favor:

and the following voted against:

whereupon said resolution was declared duly passed and adopted.

STATE OF MINNESOTA)
) ss.
COUNTY OF LAKE OF THE WOODS)

I, the undersigned, being the duly qualified and acting Clerk of Independent School District No. 390 (Lake of the Woods), State of Minnesota, hereby certify that the attached and foregoing is a full, true and correct transcript of the minutes of a meeting of the school board of said school district duly called and held on the date therein indicated, so far as such minutes relate to establishing dates for filing affidavits of candidacy, and that the resolution included therein is a full, true and correct copy of the original thereof.

WITNESS MY HAND officially as such clerk this ____ day of _____, 2024.

School District

EXTRACT OF MINUTES OF MEETING OF SCHOOL BOARD
OF INDEPENDENT SCHOOL DISTRICT NO.
390 (LAKE OF THE WOODS)
STATE OF MINNESOTA

HELD: _____,

2024

Pursuant to due call and notice thereof, a regular meeting of the School Board of Independent School District No. 390 (Lake of the Woods), State of Minnesota, was held in the School District on _____, 2024, at ____ o'clock __.m., for the purpose, in part, of establishing procedures for the counting of write-in votes for school board elections.

The following members were present:

and the following were absent:

Member _____ introduced the following resolution and moved its adoption:

**RESOLUTION 2024/2025 - 11 ESTABLISHING PROCEDURES FOR THE COUNTING
OF WRITE-IN VOTES FOR SCHOOL BOARD ELECTIONS**

WHEREAS, state election law generally requires the counting and tabulation of each write-in vote for school board elections; and

WHEREAS, the process of counting write-in votes on election night can be time consuming and frequently does not produce a winning candidate; and

WHEREAS, the School Board is authorized by Minnesota law, specifically Minnesota Statutes, Section 204B.09, subd. 3(c), to adopt a resolution governing the counting of write-in votes for local elective office; and

WHEREAS, the resolution adopted by the School Board may require that write-in votes for an individual candidate can only be individually recorded if the total number of write-in votes for that office is equal to or greater than the fewest number of non-write-in votes for a ballot candidate; and

WHEREAS, the School Board desires to lessen the administrative burden on election workers by establishing a refined hand count procedure for School Board elections.

NOW, THEREFORE, BE IT RESOLVED by the School Board of Independent School District No. 741, State of Minnesota, as follows:

1. Write-in votes for an individual candidate seeking election to a seat on the School Board will only be individually recorded if the total number of write-in votes for that office is equal to or greater than the fewest number of non-write-in votes for a ballot candidate.

2. The procedure established herein shall apply to the counting of write-in votes cast during any primary election, special election, or general election held in the School District following the date of this resolution.

3. The resolution adopted herein shall remain in effect until a subsequent resolution on the same subject is adopted by the School Board.

The motion for the adoption of the foregoing resolution was duly seconded by

_____. On a roll call vote, the following voted in favor:

and the following voted against:

whereupon said resolution was declared duly passed and adopted.

[illegible]

I, the undersigned, being the duly qualified and acting Clerk of Independent School District No. 390 (Lake of the Woods), State of Minnesota, hereby certify that the attached and foregoing is a full, true and correct transcript of the minutes of a meeting of the School Board of said school district duly called and held on the date therein indicated, so far as such minutes relate to establishing procedures for the counting of write-in votes for School Board elections, and that the resolution included therein is a full, true and correct copy of the original thereof.

WITNESS MY HAND officially as such Clerk this __day of_____, 2024.

Clerk of the School Board

EXTRACT OF MINUTES OF MEETING
OF SCHOOL BOARD
OF INDEPENDENT SCHOOL DISTRICT NO. 390
(LAKE OF THE WOODS)
STATE OF MINNESOTA

Pursuant to due call and notice thereof, a regular meeting of the School Board of Independent School District No. 390 (Lake of the Woods), State of Minnesota, was held in the School District on July 10, 2024, at 7:00 o'clock p.m.

The following members were present:

and the following were absent:

Member _____ introduced the following resolution and moved its adoption:

**RESOLUTION 2024/2025 - 12 RELATING TO THE ELECTION OF
SCHOOL BOARD MEMBERS AND CALLING THE SCHOOL DISTRICT
GENERAL AND SPECIAL ELECTION**

BE IT RESOLVED by the School Board of Independent School District No. 390, State of Minnesota, as follows:

1. It is necessary for the School District to hold its general election for the purpose of electing three (3) school board members for terms of four (4) years each, and a special election to fill the vacancy in the term of a school board member expiring January 4, 2027. The Clerk shall include on the general election ballot the names of the individuals who file or have filed Affidavits of Candidacy during the period established for filing such Affidavits as though they had been included by name in this resolution. The Clerk shall include on the special election ballot the names of the individuals who file or have filed Affidavits of Candidacy during the period established for filing such Affidavits as though they had been included by name in this resolution. The Clerk shall not include on the general election ballot or the special election ballot the names of individuals who file timely affidavits of withdrawal in the manner specified by law.

2. The general and special election is hereby called and directed to be held in conjunction with the State General Election on Tuesday, November 5, 2024.

3. Pursuant to Minnesota Statutes, Section 205A.11, the precincts and polling places for this general and special election are those polling places and precincts or parts of precincts located within the boundaries of the School District and which have been established by the cities or towns located in whole or in part within the School District. The voting hours at those polling places shall be the same as those for the State General Election.

4. The Clerk is hereby authorized and directed to cause written notice of said general and special election to be provided to the County Auditor of each county in which the School District is located in whole or in part at least eighty-four (84) days before the date of said election. The notice shall specify the date of said election and the office or offices to be voted on at said general and special election. Any notice given prior to the adoption of this resolution is ratified and confirmed in all respects.

5. The Clerk is hereby authorized and directed to cause notice of said general and special election to be posted for public inspection at the administrative offices of the School District at least ten (10) days before the date of said election.

6. The Clerk is hereby authorized and directed to cause a sample ballot to be posted at the administrative offices of the School District at least four (4) days before the date of said general election and special election and to cause two sample ballots to be posted in polling places located within the School District on election day. The sample ballot shall not be printed on the same color paper as the official ballot. The sample ballot for a polling place must reflect the offices, candidates and rotation sequence on the ballots used in that polling place.

7. The Clerk is hereby authorized and directed to cause notice of said election to be published in the official newspaper of the School District, for two (2) consecutive weeks with the last publication being at least one (1) week before the date of the election. The notice of election so posted and published shall state the offices to be filled as set forth in the form of ballot below, and shall include information concerning each established precinct and polling place.

8. The Clerk is authorized and directed to acquire and distribute such election materials and to take such other actions as may be necessary for the proper conduct of this general and special election and generally to cooperate with state, city, township and county election authorities conducting the state general and other elections on that date. The Clerk and members of the administration are authorized and directed to take such actions as may be necessary to coordinate this election with those other elections, including entering into agreements or understandings with appropriate municipal and county officials regarding preparation and distribution of ballots, election administration and cost sharing.

9. The Clerk and members of the administration are further authorized and directed to cause ballots to be prepared for use at said election in substantially the following form, with such changes in form, color and instructions as may be necessary to accommodate an optical scan voting system, to correct typographical errors, or to comply with the form and content requirements of applicable state election laws:


[Form of Ballot on the Following Page]

General Election Ballot

Independent School District No. 390
(Lake of the Woods)

November 5, 2024

Instructions to Voters

To vote, completely fill in the oval(s) next to your choice(s) like this:  .

School Board Member

Vote for Up to Three

☐

Name

☐

Name

☐

Name

☐

Name

☐

Name

☐

Name

☐

write-in, if any

☐

write-in, if any

☐

write-in, if any

**Special Election for School Board Members
to fill vacancy in term expiring January 4, 2027
Vote for One**



Name



Name



write-in, if any

SAMPLE

10. Optical scan ballots must be printed in black ink on white material, except that marks to be read by the automatic tabulating equipment may be printed in another color ink. The name of the precinct and machine-readable identification must be printed on each ballot. Voting instructions must be printed at the top of the ballot on each side that includes ballot information. The instructions must include an illustration of the proper mark to be used to indicate a vote. Lines for initials of at least two election judges must be printed on one side of the ballot so that the judges' initials are visible when the ballots are enclosed in a secrecy sleeve.

11. The name of each candidate for office at each election shall be rotated with the names of the other candidates for the same office in the manner specified in Minnesota law.

12. If the School District will be contracting to print the ballots for this election, the Clerk is hereby authorized and directed to prepare instructions to the printer for layout of the ballot. Before a contract in excess of \$1,000 is awarded for printing ballots, the printer shall, if requested by the election official, furnish, in accordance with Minnesota Statutes, Section 204D.04, a sufficient bond, letter of credit, or certified check acceptable to the clerk in an amount not less than \$1,000 conditioned on printing the ballots in conformity with the Minnesota election law and the instructions delivered. The Clerk shall set the amount of the bond, letter of credit, or certified check in an amount equal to the value of the purchase.

13. The individuals designated as judges for the State General Election shall act as election judges for this general and special election at the various polling places and shall conduct said election in the manner described by law. The election judges shall act as clerks of election, count the ballots cast and submit them to the School Board for canvass in the manner provided for other school district elections. The general and special election must be canvassed between the third and the tenth day following the general and special election.

14. The School District Clerk shall make all Campaign Financial Reports required to be filed with the School District under Minnesota Statutes, Section 211A.02 available on the School District's website. The Clerk must post the report on the School District's website as soon as possible, but no later than thirty (30) days after the date of the receipt of the report. The School District must make a report available on the School District's website for four years from the date the report was posted to the website. The Clerk must also provide the Campaign Finance and Public Disclosure Board with a link to the section of the website where reports are made available.

The motion for the adoption of the foregoing resolution was duly seconded by

_____ and upon vote being taken thereon the following voted in favor thereof:

and the following voted against the same:

whereupon said resolution was declared duly passed and adopted.

STATE OF MINNESOTA)
) ss.
COUNTY OF LAKE OF THE WOODS)

I, the undersigned, being the duly qualified and acting Clerk of Independent School District No. 390 (Lake of the Woods), State of Minnesota, hereby certify that the attached and foregoing is a full, true and correct transcript of the minutes of a meeting of the school board of said school district duly called and held on the date therein indicated, so far as such minutes relate to the calling of the general and special election of said school district, and that the resolution included therein is a full, true and correct copy of the original thereof.

WITNESS MY HAND officially as such Clerk this _____ day of _____, 2024.

School District Clerk

CERTIFICATION OF MINUTES RELATING
TO
SCHOOL BUILDING BONDS

ISSUER: INDEPENDENT SCHOOL DISTRICT NO. 390
(LAKE OF THE WOODS)

GOVERNING BODY: SCHOOL BOARD

KIND, DATE, TIME, AND PLACE OF MEETING:

At a regular meeting held on July 22, 2024, at 7:00 o'clock p.m., in the School District.

MEMBERS PRESENT:

MEMBERS ABSENT:

Documents Attached: Extract of Minutes of said meeting.

**RESOLUTION RELATING TO APPROVING A CAPITAL PROJECT LEVY
AUTHORIZATION, AUTHORIZING THE ISSUANCE OF SCHOOL BUILDING
BONDS, AND CALLING A SPECIAL ELECTION THEREON**

I, the undersigned, being the duly qualified and acting recording officer of the public corporation issuing the obligations referred to in the title of this certificate, certify that the documents attached hereto, as described above, have been carefully compared with the original records of said corporation in my legal custody, from which they have been transcribed; that said documents are a correct and complete transcript of the minutes of a meeting of the governing body of said corporation, and correct and complete copies of all resolutions and other actions taken and of all documents approved by the governing body at said meeting, so far as they relate to said obligations; and that said meeting was duly held by the governing body at the time and place and was attended throughout by the members indicated above, pursuant to call and notice of such meeting given as required by law.

WITNESS MY HAND officially as such recording officer this ____ day of _____, 2024.

School District Clerk

EXTRACT OF MINUTES OF A MEETING
OF THE SCHOOL BOARD
OF INDEPENDENT SCHOOL DISTRICT NO. 390
(LAKE OF THE WOODS)
STATE OF MINNESOTA

HELD: JULY 22, 2024

Pursuant to due call and notice thereof, a regular meeting of the School Board of Independent School District No. 390 (Lake of the Woods), State of Minnesota, was duly held in the School District on July 22, 2024, at 7:00 o'clock p.m.

The following members were present:

and the following were absent:

Member _____ moved the adoption of the following Resolution:

**RESOLUTION RELATING TO APPROVING A CAPITAL PROJECT LEVY
AUTHORIZATION, AUTHORIZING THE ISSUANCE OF SCHOOL BUILDING
BONDS, AND CALLING A SPECIAL ELECTION THEREON**

BE IT RESOLVED by the School Board of Independent School District No. 390, State of Minnesota, as follows:

1. The School Board hereby determines and declares that it is necessary and expedient for the School District to submit a capital project levy authorization to the voters for their approval. The capital project levy authorization will be in the amount of 5.05% times the net tax capacity of the School District. The proposed capital project levy will raise approximately \$400,000 for taxes payable in 2025, the first year it is to be levied, and would be authorized for ten (10) years. The estimated total cost of the projects to be funded by the proposed capital project levy authorization during that time period is approximately \$4,000,000. The additional revenue from the proposed capital project levy authorization will be used to provide funds for the acquisition and betterment of school sites and facilities, including deferred maintenance and renovation projects, the acquisition, installation, replacement, support and maintenance of software, educational software, software licenses, computers, improved technology equipment, networks, infrastructure, the costs of technology related personnel and training; the purchase and replacement of school buses and school-related transportation vehicles; and the acquisition of curriculum,

textbooks and materials. The program will be commenced prior to November 1, 2029, which date is not more than five (5) years from the date of the special election authorizing the approval of the capital project levy authorization. The question on the approval of the capital project levy authorization shall be School District Question 1 on the school district ballot at the special election held to approve said authorization.

2. The School Board hereby finds and determines that it is also necessary and expedient for the School District to borrow money in an aggregate principal amount not to exceed \$4,000,000 and not to exceed any limitation upon the incurring of indebtedness which shall be applicable on the date or dates of the issuance of any bonds, for the purpose of providing funds for the acquisition and betterment of school sites and facilities, including the construction of site safety and traffic flow improvements to the school site and facility, and the completion of various deferred maintenance and infrastructure projects at that facility, including roof repairs, exterior masonry, flooring repair and improvements. The question on the borrowing of funds for these purposes shall be School District Question 2 on the School District ballot at the special election held to approve said authorization.

3. The administration of the School District is hereby authorized and directed to consult with the Minnesota Department of Education and cause a proposal to be prepared and submitted to the Commissioner of Education for the Commissioner's Review and Comment on behalf of the School Board, and to take such other actions as necessary to comply with the provisions of Minnesota Statutes, Section 123B.71, as amended. Any such actions taken by the administration prior to the date of this resolution are hereby ratified, confirmed, and approved in all respects. The actual holding of the special election on School District Question 1 and School District Question 2 specified above shall be contingent upon the receipt of a positive or unfavorable (provided applicable statutory requirements are met) Review and Comment from the Commissioner of Education on the projects included in that question.

4. The ballot questions specified above shall be submitted to the qualified voters of the School District at a special election, which is hereby called and directed to be held in conjunction with the State General Election on Tuesday, November 5, 2024. This date is a uniform election date specified in Minnesota Statutes, Section 205A.05.

5. Pursuant to Minnesota Statutes, Section 205A.11, the precincts and polling places for this special election are those polling places and precincts or parts of precincts located within the boundaries of the School District and which have been established by the cities or towns located in whole or in part within the School District. The voting hours at those polling places shall be the same as those for the State General Election.

6. The Clerk is hereby authorized and directed to cause the Commissioner's Review and Comment to be published in the legal newspaper of the School District at

least forty-eight (48) but no more than seventy (70) days prior to the date of the special election stated above.

7. The School Board must hold a public meeting to discuss the Commissioner's Review and Comment before the referendum for bonds.

8. The Clerk is hereby authorized and directed to cause written notice of said special election to be given: (i) to the county auditor of each county in which the School District is located, in whole or in part, at least eighty-four (84) days prior to the date of said election; and (ii) to the Commissioner of Education at least seventy-four (74) days prior to the date of said election. The notice shall specify the date of said special election and the title and language for each ballot question to be voted on at said special election. Any notice given prior to the date of the adoption of this resolution is ratified and confirmed in all respects.

9. The Clerk is hereby authorized and directed to cause notice of said special election to be posted for public inspection at the administrative offices of the School District at least ten (10) days before the date of said special election.

10. The Clerk is hereby authorized and directed to cause a sample ballot to be posted at the administrative offices of the School District at least four (4) days before the date of said special election and to cause two sample ballots to be posted in each polling place and combined polling place on election day. The sample ballots shall not be printed on the same color paper as the official ballot.

11. The Clerk is hereby authorized and directed to cause notice of said special election to be published in the official newspaper of the School District, for two (2) consecutive weeks with the last publication being at least one (1) week before the date of said election. The notice of election so posted and published shall state each question to be submitted to the voters as set forth in the form of ballot below, and shall include information concerning each established precinct and polling place.

12. The Clerk is authorized and directed to acquire and distribute such election materials as may be necessary for the proper conduct of this special election and generally to cooperate with election authorities conducting other elections on that date. The Clerk and members of the administration are authorized and directed to take such actions as may be necessary to coordinate this election with those other elections or to obtain assistance from the county auditor with respect to the administration of the School District's election, including entering into agreements or understandings with appropriate officials regarding preparation and distribution of ballots, the processing of absentee ballots, election administration and cost sharing.

13. The Clerk and members of the administration are further authorized and directed to cause a ballot to be prepared for use at said election in substantially the following form, with such changes in form, color, instructions, and content as may be


necessary to accommodate an optical scan voting system, to correct typographical errors, or to comply with the form and content requirements of applicable state election laws:

[Form of Ballot on the Following Page]

Special Election Ballot
Independent School District No. 390
(Lake of the Woods)

November 5, 2024

Instructions to Voters:

To vote, completely fill in the oval(s) next to your choice(s) like this: 

To vote for a question, fill in the oval next to the word "Yes" on that question.
To vote against a question, fill in the oval next to the word "No" on that question.

School District Question 1
Approval of Capital Project Levy Authorization

The school board of Independent School District No. 390 (Lake of the Woods) has also proposed a capital project levy authorization of 5.05% times the net tax capacity of the school district. The proposed capital project levy authorization will raise approximately \$400,000 for taxes payable in 2025, the first year it is to be levied, and would be authorized for ten years. The estimated total cost of the projects to be funded over that time period is approximately \$4,000,000. The additional revenue from the proposed capital project levy authorization will be used to provide funds for the acquisition and betterment of school sites and facilities, including deferred maintenance and renovation projects, the acquisition, installation, replacement, support and maintenance of software, educational software, software licenses, computers, improved technology equipment, networks, infrastructure, the costs of technology related personnel and training; the purchase and replacement of school buses and school-related transportation vehicles; and the acquisition of curriculum, textbooks and materials. The projects to be funded have received a positive review and comment from the Commissioner of Education.

☐

Yes

Shall the capital project levy authorization proposed by the school board of Independent School District No. 390 be approved?

☐

No

**BY VOTING "YES" ON THIS BALLOT QUESTION, YOU
ARE VOTING FOR A PROPERTY TAX INCREASE.**

School District Question 2
Approval of School District Bond Issue

☐

Yes

☐

No

Shall the school board of Independent School District No. 390 (Lake of the Woods) be authorized to issue its general obligation school building bonds in an amount not to exceed \$4,000,000 to provide funds for the acquisition and betterment of school sites and facilities, including the construction of site safety and traffic flow improvements to the school site and facility; and the completion of various deferred maintenance and infrastructure projects at that facility, including roof repairs, exterior masonry, flooring repair and improvements?

**BY VOTING "YES" ON THIS BALLOT QUESTION, YOU
ARE VOTING FOR A PROPERTY TAX INCREASE.**

SAMPLE

14. Optical scan ballots must be printed in black ink on white material, except that marks to be read by the automatic tabulating equipment may be printed in another color ink. The name of the precinct and machine-readable identification must be printed on each ballot. Voting instructions must be printed at the top of the ballot on each side that includes ballot information. The instructions must include an illustration of the proper mark to be used to indicate a vote. Lines for initials of at least two election judges must be printed on one side of the ballot so that the judges' initials are visible when the ballots are enclosed in a secrecy sleeve.

15. If the School District will be contracting to print the ballots for this special election, the Clerk is hereby authorized and directed to prepare instructions to the printer for layout of the ballot. Before a contract in excess of \$1,000 is awarded for printing ballots, the printer, at the request of the election official, shall furnish, in accordance with Minnesota Statutes, Section 204D.04, a sufficient bond, letter of credit or certified check acceptable to the Clerk in an amount not less than \$1,000 conditioned on printing the ballots in conformity with the Minnesota election law and the instructions delivered. The Clerk shall set the amount of the bond, letter of credit, or certified check in an amount equal to the value of the purchase.

16. The individuals designated as judges for the State General Election shall act as election judges for this special election at the various polling places and shall conduct said election in the manner described by law. The election judges shall act as clerks of election, count the ballots cast and submit them to the School Board for canvass in the manner provided for other school district elections. The special election must be canvassed between the third and the tenth day following the special election.

17. If the capital project levy authorization proposed in School District Question 1 is approved, a capital project referendum account shall be created as a separate account in the general fund of the School District. All proceeds from the capital project levies must be deposited in the capital project referendum account. Interest income attributable to the capital project referendum account must be credited to the capital project referendum account. Money in the capital project referendum account may be used only for the costs of acquisition and betterment of the approved projects. The funds in the capital project referendum account may be accumulated and not be expended until sufficient funds are available, may be accumulated and not be expended until additional funds from a bond issue are available, or may be expended on an ongoing basis for approved project costs. Any funds remaining in the capital project referendum account that are not applied to the payment of the costs of the approved projects before their final completion shall be transferred to the School District's debt redemption fund.

18. The Clerk shall make all Campaign Financial Reports required to be filed with the School District under Minnesota Statutes, Section 211A.02

available on the School District's website. The Clerk must post the report on the School District's website as soon as possible, but no later than thirty (30) days after the date of the receipt of the report. The School District must make a report available on the School District's website for four years from the date the report was posted to the website. The Clerk must also provide the Campaign Finance and Public Disclosure Board with a link to the section of the website where reports are made available.

The motion for the adoption of the foregoing resolution was duly seconded by

_____. On a roll call vote, the following voted in favor:

and the following voted against:

whereupon said resolution was declared duly passed and adopted.

Resolution 2024/2025-14

**RESOLUTION ACKNOWLEDGING RECEIPT AND ACCEPTING DONATION FROM
Northwestern Minnesota Manufacturers Association**

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

WHEREAS, the Northwestern Minnesota Manufacturers Association donated \$500.00 to Lake of the Woods School for the Welding/Robotics Programs.

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 \$500.00 from the Northwestern Minnesota Manufacturers Association.

BE IT FURTHER RESOLVED: That the School Board hereby accepts the donation and expresses its thanks and appreciation to the Northwestern Minnesota Manufacturers Association, for the donation for the Lake of the Woods School Welding/Robotics Programs.

Adopted this 22nd day of July, 2024 by the Lake of the Woods School, Board of Education.

BY: _____
Boyd Johnson, Chair

ATTEST: _____
Tim Lyon, Clerk

DATE: July 22, 2024