



LAKE OF THE WOODS

**Lake of the Woods School ISD #390
November 25, 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. Joint Powers Board Elections - Region 1
6. Old Business
7. New Business
 - a. Approval of the October 28, 2024 regular board meeting minutes and the November 13, 2024 canvassing 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. Jonathan Mesenbrink, Part-time Custodian
 2. Jeff Nelson, Bus Driver
 3. Ava Haack, Lifeguard
 4. Jacob Sopkowiak, Lifeguard
 5. Kodiak Dorow, Lifeguard
 6. Winter Coaching Staff
 - a. Girls Basketball
 - i. Dale Brune - Varsity Coach
 - ii. Katie Pieper - Asst. Varsity Coach
 - iii. Kadon Noga - Junior High
 - b. Boys Basketball
 - i. Rylan Henrickson - Varsity Coach
 - ii. Monte Gubbels - Asst Varsity Coach
 - c. Boys Hockey
 - i. Brett Nylander - Varsity Coach
 - ii. Brandon Storey - Asst Varsity Coach
 7. Jim Clementson, Bus Driver
 - d. Approval of Policies
 - i. 413 Harassment Violence
 - ii. 416 Drug, Alcohol, and Cannabis Testing
 - iii. 425 Staff Development and Mentoring
 - iv. 507 Corporal Punishment and Prone Restraint
 - v. 509 Enrollment of Nonresident Students
 - vi. 512 School-Sponsored Student Publication and Activities
 - vii. 515 Protection and Privacy of Pupil Records
 - viii. 516 Student Medication and Telehealth

- ix. 608 Instructional Services - Special Education
 - e. Approval of Resolution 2024/2025-21 accepting a donation of \$250.00 from Mt. Carmel WELCA for the Backpack Program.
 - f. Approval of FY24 Audit
 - g. Approval of World's Best Workforce Plan
 - h. Approval of Resolution 2024/2025-22 calling the school district general election.
- 8. Other Business
 - 9. Adjourn



3031 17th Street South • Moorhead MN 56560 • (218) 236-2990 • Fax: (218) 236-2368

November 6, 2024

TO: School Board Members of Region I Member School Districts

FROM: Robert J. Wheeler, Executive Director

RE: Joint Powers Board Election

You are invited to file for election to the Joint Powers Board of Region I. These are exciting times in the education technology landscape as we continue to offer state of the art software applications, and top notch technical support, to our member school districts so their staff members can be more efficient in their job functions. Our software applications cover finance, payroll/HR, student information, library management and other third party software applications.

Region I is also the fiscal agent and coordinating entity for NW-Links, which provides internet and E-Rate services to northwest Minnesota school districts and libraries. Through the NW-Links network, and our software applications, your district possesses a much broader access to information and more flexible use of information that is vital for effective management of a school district.

If you are interested in our organization and its important functions, I encourage you to consider filing for election to the Joint Powers Board. Individuals elected to the Joint Powers Board of Region I must be school board members from Region I member school districts. This year there are three vacancies to be filled -- each for a three-year term. The six current Joint Powers Board members with continuing terms are Rebekah Meder of Underwood, Ryan Lindbom of Barnesville, Melissa Burgard of Moorhead, Melanie Cole of Fergus Falls, James Ferden of Win-E-Mac and Judith Moeller of Parkers Prairie. Key dates for the election are as follows:

| | |
|---|-------------------|
| First day to file | November 6, 2024 |
| Last day to file | November 26, 2024 |
| Ballots mailed to member districts | November 27, 2024 |
| Deadline for completed ballots to be received at Region I | December 27, 2024 |

Currently, the monthly meetings of the Joint Powers Board are generally held at 6:00 PM on the fourth Thursday of each month in Moorhead. That schedule is subject to change by the Joint Powers Board at its organizational meeting in June. **If you are interested in filing for election, your school district's superintendent has an "Application Form" and "Nomination Information Form" that must be completed and mailed so they are received at the Region I office on or before the last filing date – November 26, 2024.**

Please contact the Region I office if you need assistance or any additional information. Thank you!



Lake of the Woods School ISD #390
October 28, 2024 @ 7:00 PM - ITV Room
Board of Education - Meeting Minutes

Members Present: Boyd Johnson (Chair), Tim Lyon (Clerk), Corryn Trask (Director), Jerem Haack (Director)

Members Absent: Robyn Sonstegard (Treasurer)

Others Present: Jeff Nelson, Mary Merchant, Woody Fiala, Jill Olson

1. **Call to Order by Chair Boyd Johnson at 7:06 PM.**

2. **Pledge of Allegiance**

3. **Swearing in of District 6 School Board Member Jerem Haack**

Boyd: Jerem, please stand and raise your right hand. Stating “Yea” or “Ney”, when you sign the acceptance of office, do you hereby publicly affirm your commitment to the oath of office?

Jerem: Yea/Nay

Boyd: Do you swear/affirm that you will support the Constitution of the United States and of this state, and that you will discharge faithfully the duties of the office of school board member of Independent School District No. 390 to the best of your judgment and ability?

Jerem: Yea/Nay

Jerem: Sign the Acceptance and Oath of Office

4. **Agenda**

Motion by Jerem Haack second by Tim Lyon to approve the October 28, 2024 meeting agenda.

Motion passes (4-0)

5. **Board Presenters**

6. **Written Communication**

7. **Old Business**

8. **New Business**

a. Motion by Tim Lyon second by Corryn Trask to approve the September 23, 2024 school board meeting minutes.

Motion passes (4-0)

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

Motion passes (4-0)

c. Approval of Personnel - Appointments

i. Motion by Tim Lyon second by Jerem Haack to approve the resignations and appointments as presented.

i. Resignations

1. Kathy Wheman - Bus Driver

ii. Appointments

1. Kayla Streiff - Paraprofessional

2. Jaylin Raschke - Substitute Paraprofessional

Motion passes (4-0)

d. Motion by Jerem Haack second by Tim Lyon to approve Resolution 2024/2025-20 accepting a donation of \$100.00 from Ruby's Pantry for ECFE.
Motion passes (4-0)

e. Motion by Tim Lyon second by Corryn Trask to approve the Game Worker Pay Rates for the 2024-25 school year.
Motion passes (4-0)

f. Motion by Tim Lyon second by Jerem Haack to approve the policies as presented:

- i. 102 Equal Educational Opportunity
- ii. 204 School Board Meeting Minutes
- iii. 207 Public Hearings
- iv. 418 Drug-Free Workplace/Drug-Free School
- v. 419 Tobacco-Free Environment; Possession and Use of Tobacco, Tobacco-Related Devices, and Electronically Delivery Devices; Vaping Awareness and Prevention Instruction
- vi. 513 Student Promotion, Retention, and Program Design
- vii. 521 Student Disability Nondiscrimination
- viii. 524 Internet, Technology and Cell Phone Acceptable Use and Safety
- ix. 532 Use of Peace Officers and Crisis Teams to Remove Students with IEPs from School Grounds
- x. 535 Service Animals in Schools
- xi. 602 Organization of School Calendar and School Day
- xii. 603 Curriculum Development
- xiii. 604 Instructional Curriculum
- xiv. 607 Organization of Grade Levels
- xv. 609 Religion and Religious and Cultural Observances
- xvi. 614 School District Testing Plan and Procedures
- xvii. 615 Testing Accommodations, Modifications, and Exemption for IEPs, Section 504 Plans, and LEP Students
- xviii. 619 Staff Development for Standards
- xix. 624 Online Instruction
- xx. 707 Transportation of Public School Students
- xxi. 708 Transportation of Nonpublic School Students
- xxii. 709 Student Transportation Safety

xxiii. 802 Disposition of Obsolete Equipment and Material
Motion passes (4-0)

10. Adjourn by Chair Boyd Johnson at 7:16 PM.

Minutes Approved by: Chair, Boyd Johnson

Date

Minutes Approved by: Clerk, Tim Lyon

Date



LAKE OF THE WOODS

**Lake of the Woods School ISD #390
Canvassing Meeting 11/13/2024 @ 5:00 PM - ITV Room
Board Meeting Minutes**

Members Present: Boyd Johnson (Chair), Tim Lyon (Clerk), Robyn Sonstegard (Treasurer), Jerem Haack (Director), Corryn Trask (Director)

Members Absent:

Others Present: Jeff Nelson, Jill Olson, Woody Fiala, Craig Severs, Nate Hayes

1. **Call to Order by Chairperson Boyd Johnson at 5:00 PM.**
2. **Pledge of Allegiance**
3. **Approval of Agenda**

Motion by Tim Lyon second by Robyn Sonstegard to approve the agenda

Roll Call Vote: Johnson (y), Trask (y), Sonstegard (y), Lyon (y), Haack (y)

Motion passes (5-0)

4. Canvassing Board Oath

- All board members stand
- **Jill Olson:** Please raise your right hand...Say "I (your name) and repeat after me"
- **Jill Olson:** I (your name) do solemnly swear"
- ***Board Members Repeat***
- **Jill Olson:** that I will support the Constitution of the United States of America
- ***Board Members Repeat***
- **Jill Olson:** and the Constitution of the state of Minnesota
- ***Board Members Repeat***
- **Jill Olson:** and that I will faithfully execute and discharge my duties
- ***Board Members Repeat***
- **Jill Olson:** as a member of the Lake of the Woods School District 390 Canvassing Board
- ***Board Members Repeat***
- **Jill Olson:** according to the law
- ***Board Members Repeat***
- **Jill Olson:** and the best of my ability and understanding
- ***Board Members Repeat***
- **Jill Olson:** so help me God.
- ***Board Members Repeat***

5. New Business

- a. **Motion by Jerem Haack second by Corryn Trask to accept resolution 2024/2025-0022 the results of the school board general election as presented by the School Board Election Clerk, Jill Olson.**

Roll Call Vote: Johnson (y), Trask (y), Sonstegard (y), Lyon (y), Haack (y)

Motion passes (5-0)

**b. Motion by Tim Lyon second by Jerem Haack to accept resolution 2024/2025-0023 authorizing the issuance of the certificates of election.
Roll Call Vote: Johnson (y), Trask (y), Sonstegard (y), Lyon (y), Haack (y)
Motion passes (5-0)**

6. Other Business

7. Adjourn by Chairperson Boyd Johnson at 5:20 PM.



BORDER BANK

PO Box 69 | Badger, MN 56714

Statement Ending 10/31/2024

Independent School District No. 390

Page 1 of 4

Account Number: 9000714

ADDRESS SERVICE REQUESTED

INDEPENDENT SCHOOL DISTRICT NO. 390 (LAK)
PO BOX 310
BAUDETTE MN 56623-0310

Managing Your Accounts

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

Border Bank's Branches Welcome Northern Ag Team Members

Effective January 1, 2025, the Northern Ag team in Roseau, Minn., will move into Border Bank's Roseau branch; and effective November 1, 2024, Tyler Isane, Crop Insurance Agent, will office in Border Bank's Greenbush, Minn., branch.

To contact Roseau and Greenbush Northern Ag employees please call 218-450-2129. Northern Ag continues to have offices also in Thief River Falls and Goodridge. Thank you.

Summary of Accounts

| Account Type | Account Number | Ending Balance |
|-------------------------------------|----------------|----------------|
| Premier Business Investment Savings | 9000714 | \$1,222,509.07 |

Premier Business Investment Savings - 9000714

Account Summary

| Date | Description | Amount |
|------------|--------------------------|----------------|
| 10/01/2024 | Beginning Balance | \$785,514.79 |
| | 11 Credit(s) This Period | \$436,994.28 |
| | 0 Debit(s) This Period | \$0.00 |
| 10/31/2024 | Ending Balance | \$1,222,509.07 |

Interest Summary

| Description | Amount |
|--------------------------------|------------|
| Annual Percentage Yield Earned | 1.84% |
| Interest Days | 31 |
| Interest Earned Not Paid | \$0.00 |
| Interest Paid This Period | \$1,470.47 |
| Interest Paid Year-to-Date | \$7,718.10 |

Deposits

| Date | Description | Amount |
|------------|---------------------------------------|--------------|
| 10/03/2024 | Deposit | \$15,609.58 |
| 10/03/2024 | Deposit | \$9,556.00 |
| 10/03/2024 | Deposit | \$1,887.00 |
| 10/08/2024 | Deposit | \$1,284.00 |
| 10/11/2024 | Deposit | \$96,316.23 |
| 10/15/2024 | Deposit | \$309.63 |
| 10/23/2024 | Deposit | \$1,642.75 |
| 10/25/2024 | Deposit | \$302,356.62 |
| 10/29/2024 | Deposit | \$5,938.00 |
| 10/29/2024 | Deposit | \$624.00 |
| 10/31/2024 | Accr Earning Pymt Added to Account | \$1,470.47 |

11 item(s) totaling \$436,994.28



Customer first. Community focused.
www.border.bank



Premier Business Investment Savings - 9000714 (continued)

Daily Balances

| <u>Date</u> | <u>Amount</u> | <u>Date</u> | <u>Amount</u> | <u>Date</u> | <u>Amount</u> |
|-------------|---------------|-------------|---------------|-------------|----------------|
| 10/01/2024 | \$785,514.79 | 10/11/2024 | \$910,167.60 | 10/25/2024 | \$1,214,476.60 |
| 10/03/2024 | \$812,567.37 | 10/15/2024 | \$910,477.23 | 10/29/2024 | \$1,221,038.60 |
| 10/08/2024 | \$813,851.37 | 10/23/2024 | \$912,119.98 | 10/31/2024 | \$1,222,509.07 |

Overdraft and Returned Item Fees

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

DEPOSIT TICKET
LAKE OF THE WOODS SCHOOL
P.O. BOX 310
BAUDETTE, MN 56623

DATE: 10-3-24

| CHECK NO. | AMOUNT | DATE | DEBIT |
|-----------|--------|------|-------|
| 1 | 19.55 | | |
| 2 | 23.17 | | |
| 3 | 15.40 | | |
| 4 | 10.15 | | |
| 5 | 13.58 | | |
| 6 | 1.07 | | |
| 7 | 8.70 | | |
| 8 | 21.23 | | |
| 9 | 15.83 | | |
| 10 | 18.40 | | |
| 11 | 34.7 | | |
| 12 | 11.42 | | |
| 13 | 49.20 | | |
| 14 | 7.63 | | |
| 15 | 40.24 | | |
| 16 | 1.77 | | |
| 17 | 2.74 | | |
| 18 | 1.89 | | |
| 19 | 1.89 | | |
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| 100 | 1.89 | | |

CURRENCY: \$ 15609.58

DEPOSIT TOTAL: \$ 15609.58

#0000 10/03/2024 \$15,609.58

DEPOSIT TICKET
LAKE OF THE WOODS SCHOOL
P.O. BOX 310
BAUDETTE, MN 56623

DATE: 10-3-24

| CHECK NO. | AMOUNT | DATE | DEBIT |
|-----------|--------|------|-------|
| 1 | 306.4 | | |
| 2 | 58.55 | | |
| 3 | 58.55 | | |
| 4 | 14.54 | | |
| 5 | 17.5 | | |
| 6 | 1.24 | | |
| 7 | 4.48 | | |
| 8 | 4.48 | | |
| 9 | 78.4 | | |
| 10 | 8.22 | | |
| 11 | 8.56 | | |
| 12 | 8.56 | | |
| 13 | 8.56 | | |
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| 100 | 8.56 | | |

CURRENCY: \$ 9556.00

DEPOSIT TOTAL: \$ 9556.00

#0000 10/03/2024 \$9,556.00

DEPOSIT TICKET
LAKE OF THE WOODS SCHOOL
P.O. BOX 310
BAUDETTE, MN 56623

DATE: 10-3-24

| CHECK NO. | AMOUNT | DATE | DEBIT |
|-----------|--------|------|-------|
| 1 | 32.4 | | |
| 2 | 1.17 | | |
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| 100 | 1.17 | | |

CURRENCY: \$ 1887.00

DEPOSIT TOTAL: \$ 1887.00

#0000 10/03/2024 \$1,887.00

DEPOSIT TICKET
LAKE OF THE WOODS SCHOOL
P.O. BOX 310
BAUDETTE, MN 56623

DATE: 10-8-24

| CHECK NO. | AMOUNT | DATE | DEBIT |
|-----------|--------|------|-------|
| 1 | 1007 | | |
| 2 | 48.11 | | |
| 3 | 5.6 | | |
| 4 | 5.6 | | |
| 5 | 2.64 | | |
| 6 | 3.94 | | |
| 7 | 5.77 | | |
| 8 | 1.75 | | |
| 9 | 1.75 | | |
| 10 | 3.45 | | |
| 11 | 1.57 | | |
| 12 | 1.57 | | |
| 13 | 1.57 | | |
| 14 | 1.57 | | |
| 15 | 1.57 | | |
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| 37 | 1.57 | | |
| 38 | 1.57 | | |
| 39 | 1.57 | | |
| 40 | 1.57 | | |
| 41 | 1.57 | | |
| 42 | 1.57 | | |
| 43 | 1.57 | | |
| 44 | 1.57 | | |
| 45 | 1.57 | | |
| 46 | 1.57 | | |
| 47 | 1.57 | | |
| 48 | 1.57 | | |
| 49 | 1.57 | | |
| 50 | 1.57 | | |
| 51 | 1.57 | | |
| 52 | 1.57 | | |
| 53 | 1.57 | | |
| 54 | 1.57 | | |
| 55 | 1.57 | | |
| 56 | 1.57 | | |
| 57 | 1.57 | | |
| 58 | 1.57 | | |
| 59 | 1.57 | | |
| 60 | 1.57 | | |
| 61 | 1.57 | | |
| 62 | 1.57 | | |
| 63 | 1.57 | | |
| 64 | 1.57 | | |
| 65 | 1.57 | | |
| 66 | 1.57 | | |
| 67 | 1.57 | | |
| 68 | 1.57 | | |
| 69 | 1.57 | | |
| 70 | 1.57 | | |
| 71 | 1.57 | | |
| 72 | 1.57 | | |
| 73 | 1.57 | | |
| 74 | 1.57 | | |
| 75 | 1.57 | | |
| 76 | 1.57 | | |
| 77 | 1.57 | | |
| 78 | 1.57 | | |
| 79 | 1.57 | | |
| 80 | 1.57 | | |
| 81 | 1.57 | | |
| 82 | 1.57 | | |
| 83 | 1.57 | | |
| 84 | 1.57 | | |
| 85 | 1.57 | | |
| 86 | 1.57 | | |
| 87 | 1.57 | | |
| 88 | 1.57 | | |
| 89 | 1.57 | | |
| 90 | 1.57 | | |
| 91 | 1.57 | | |
| 92 | 1.57 | | |
| 93 | 1.57 | | |
| 94 | 1.57 | | |
| 9 | | | |

Lake of the Woods Public Schools #390

Reconciliation Worksheet Report

10/31/2024

| Audit No | Statement Date | Co | Bank Code | Bank Name/Description |
|----------|----------------|------|-----------|--|
| 1222 | 10/31/2024 | 0390 | BOR | Border States Bank General Checking |

Worksheet has been Finalized

Statement Amount 2,261,229.08

Deposits in Transit 0.00

Outstanding Payments

Checks 32,658.58

Wires 87,742.78

SHR - Payments 3,056.60

SHR - Third Party 0.00

Cash 0.00

ACH 0.00

Adjustment Amount 0.00

Amount Per Bank 2,137,771.12

GL Account Balance 2,137,771.12

Difference 0.00

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

Ty
F

Adjustments

00/00/0000



BORDER
BANK

PO Box 69 | Badger, MN 56714

Statement Ending 10/31/2024

Independent School District No. 390

Page 1 of 28

Account Number: 5000093

ADDRESS SERVICE REQUESTED

INDEPENDENT SCHOOL DISTRICT NO. 390 (LAK)
PO BOX 310
BAUDETTE MN 56623-0310

Managing Your Accounts

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

Border Bank's Branches Welcome Northern Ag Team Members

Effective January 1, 2025, the Northern Ag team in Roseau, Minn., will move into Border Bank's Roseau branch; and effective November 1, 2024, Tyler Isane, Crop Insurance Agent, will office in Border Bank's Greenbush, Minn., branch.

To contact Roseau and Greenbush Northern Ag employees please call 218-450-2129. Northern Ag continues to have offices also in Thief River Falls and Goodridge. Thank you.

Summary of Accounts

| Account Type | Account Number | Ending Balance |
|---------------------------------|----------------|----------------|
| Border Simple Business Checking | 5000093 | \$795,507.34 |

Border Simple Business Checking - 5000093

Account Summary

| Date | Description | Amount |
|------------|--------------------------|--------------|
| 10/01/2024 | Beginning Balance | \$919,164.39 |
| | 29 Credit(s) This Period | \$497,183.51 |
| | 144 Debit(s) This Period | \$620,840.56 |
| 10/31/2024 | Ending Balance | \$795,507.34 |

Electronic Credits

| Date | Description | Amount |
|------------|--|------------|
| 10/01/2024 | ACH Deposit i3Education SV9T 3304557888 | \$40.00 |
| 10/02/2024 | ACH Deposit i3Education SV9T 3304557888 | \$180.00 |
| 10/03/2024 | ACH Deposit MN State-MMB ACH | \$2,433.38 |
| 10/03/2024 | ACH Deposit i3Education SV9T 3304557888 | \$25.00 |
| 10/04/2024 | ACH Deposit i3Education SV9T 3304557888 | \$31.22 |
| 10/04/2024 | ACH Deposit i3Education SV9T 3304557888 | \$25.00 |
| 10/09/2024 | ACH Deposit i3Education SV9T 3304557888 | \$80.00 |



Customer first. Community focused.
www.border.bank



Border Simple Business Checking - 5000093 (continued)

Electronic Credits (continued)

| Date | Description | Amount |
|-------------|--|----------------------------------|
| 10/10/2024 | ACH Deposit i3Education SV9T 3304557888 | \$15.76 |
| 10/15/2024 | ACH Deposit MN State-MMB ACH | \$143,653.19 |
| 10/15/2024 | ACH Deposit i3Education SV9T 3304557888 | \$25.00 |
| 10/16/2024 | ACH Deposit i3Education SV9T 3304557888 | \$62.44 |
| 10/16/2024 | ACH Deposit i3Education SV9T 3304557888 | \$15.76 |
| 10/17/2024 | ACH Deposit i3Education SV9T 3304557888 | \$50.00 |
| 10/17/2024 | ACH Deposit i3Education SV9T 3304557888 | \$31.22 |
| 10/18/2024 | ACH Deposit i3Education SV9T 3304557888 | \$31.22 |
| 10/22/2024 | ACH Deposit i3Education SV9T 3304557888 | \$31.52 |
| 10/23/2024 | ACH Deposit i3Education SV9T 3304557888 | \$15.76 |
| 10/24/2024 | ACH Deposit MN State-MMB ACH | \$38,959.56 |
| 10/24/2024 | ACH Deposit MERCHANT BANKCD DEPOSIT | \$160.00 |
| 10/25/2024 | ACH Deposit i3Education SV9T 3304557888 | \$46.98 |
| 10/28/2024 | ACH Deposit MERCHANT BANKCD DEPOSIT | \$160.00 |
| 10/28/2024 | ACH Deposit MERCHANT BANKCD DEPOSIT | \$85.00 |
| 10/29/2024 | ACH Deposit i3Education SV9T 3304557888 | \$25.00 |
| 10/30/2024 | ACH Deposit MN State-MMB ACH | \$310,068.08 |
| 10/30/2024 | ACH Deposit i3Education SV9T 3304557888 | \$382.45 |
| 10/30/2024 | ACH Deposit i3Education SV9T 3304557888 | \$142.36 |
| 10/31/2024 | ACH Deposit MERCHANT BANKCD DEPOSIT | \$320.00 |
| 10/31/2024 | ACH Deposit i3Education SV9T 3304557888 | \$77.61 |
| 10/31/2024 | ACH Deposit i3Education SV9T 3304557888 | \$10.00 |
| | | 29 item(s) totaling \$497,183.51 |

Electronic Debits

| Date | Description | Amount |
|-------------|--|---------------|
| 10/01/2024 | ACH Payment WEX HEALTH INC DEBCARDTX | \$388.48 |
| 10/01/2024 | ACH Payment ISD 928 NORTHWES ACH | \$49,120.78 |
| 10/02/2024 | ACH Payment VSP INSURANCE CO 1007637630 | \$233.82 |

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

| Date | Description | Amount |
|-------------|--|---------------|
| 10/02/2024 | ACH Payment MN DEPT OF REVEN MN Rev pay | \$5,559.78 |
| 10/02/2024 | ACH Payment MN PERA PERA | \$9,170.27 |
| 10/02/2024 | ACH Payment MN Teachers Ret MNTRA | \$17,374.74 |
| 10/02/2024 | ACH Payment IRS USATAXPYMT | \$35,792.99 |
| 10/03/2024 | ACH Payment MERCHANT BANKCD DEPOSIT | \$73.39 |
| 10/03/2024 | ACH Payment AFLAC COLUMBUS ACHPMT | \$135.06 |
| 10/03/2024 | ACH Payment SCHOOL MANAGEMEN SALE | \$150.00 |
| 10/03/2024 | ACH Payment SFM Mutual Ins Premium | \$1,658.00 |
| 10/03/2024 | ACH Payment WEX HEALTH INC PLAN FUND | \$2,871.29 |
| 10/03/2024 | ACH Payment Edu Benefit Cons ePay | \$7,821.78 |
| 10/04/2024 | ACH Payment SCHOOL MANAGEMEN SALE | \$300.00 |
| 10/07/2024 | ACH Payment BMO PAYMENT BMO PYMT | \$6,514.47 |
| 10/08/2024 | ACH Payment WEX HEALTH INC DEBCARCTX | \$69.04 |
| 10/08/2024 | ACH Payment DELTA DENTAL DIRECT DEB | \$2,132.14 |
| 10/10/2024 | ACH Payment WEX HEALTH INC DEBCARCTX | \$281.58 |
| 10/15/2024 | ACH Payment I3 VERTICALS LLC MPN | \$26.10 |
| 10/15/2024 | ACH Payment I3 VERTICALS LLC MPN | \$23.85 |
| 10/15/2024 | ACH Payment ISD#390 Payroll Payroll | \$128,508.14 |
| 10/16/2024 | ACH Payment IRS USATAXPYMT | \$37,851.33 |
| 10/17/2024 | ACH Payment MN DEPT OF REVEN MN Rev pay | \$454.90 |
| 10/17/2024 | ACH Payment MN DEPT OF REVEN MN Rev pay | \$5,922.89 |
| 10/17/2024 | ACH Payment MN Teachers Ret MNTRA | \$17,466.22 |
| 10/18/2024 | ACH Payment Lake of the Wood Madison Na | \$914.36 |
| 10/18/2024 | ACH Payment WEX HEALTH INC PLAN FUND | \$2,871.29 |
| 10/18/2024 | ACH Payment Edu Benefit Cons ePay | \$7,821.78 |
| 10/18/2024 | ACH Payment MN PERA PERA | \$9,923.47 |
| 10/21/2024 | ACH Payment WEX HEALTH INC DEBCARCTX | \$247.86 |
| 10/22/2024 | ACH Payment WEX HEALTH INC CLAIM FUND | \$477.22 |
| 10/23/2024 | ACH Payment MN DEPT OF REVEN MN Rev pay | \$125.00 |



Border Simple Business Checking - 5000093 (continued)

Electronic Debits (continued)

| Date | Description | Amount |
|------------|---|--------------|
| 10/25/2024 | ACH Payment WEX HEALTH INC WH Admin | \$71.50 |
| 10/28/2024 | ACH Payment PITNEY BOWES POSTAGE | \$400.00 |
| 10/29/2024 | ACH Payment Pitney Bowes DIRECT DEB | \$361.56 |
| 10/29/2024 | ACH Payment WEX HEALTH INC CLAIM FUND | \$608.00 |
| 10/29/2024 | ACH Payment JDF AG LEASE JDF AG LEA JDF AG LEASE | \$2,162.53 |
| 10/30/2024 | ACH Payment ISD#390 Payroll Payroll | \$129,981.58 |

38 item(s) totaling \$485,927.19

Checks Cleared

| Check Nbr | Date | Amount | Check Nbr | Date | Amount | Check Nbr | Date | Amount |
|-----------|------------|-------------|-----------|------------|------------|-----------|------------|------------|
| 33600 | 10/07/2024 | \$246.81 | 9477299 | 10/16/2024 | \$2,000.00 | 9477336 | 10/18/2024 | \$105.58 |
| 9477200* | 10/01/2024 | \$75.10 | 9477300 | 10/15/2024 | \$73.92 | 9477337 | 10/24/2024 | \$731.22 |
| 9477240* | 10/01/2024 | \$299.00 | 9477301 | 10/11/2024 | \$211.63 | 9477338 | 10/21/2024 | \$1,012.81 |
| 9477243* | 10/02/2024 | \$15.00 | 9477302 | 10/10/2024 | \$942.07 | 9477339 | 10/22/2024 | \$342.45 |
| 9477262* | 10/23/2024 | \$306.24 | 9477303 | 10/11/2024 | \$1,099.66 | 9477340 | 10/23/2024 | \$715.00 |
| 9477267* | 10/03/2024 | \$263.01 | 9477305* | 10/11/2024 | \$133.00 | 9477341 | 10/22/2024 | \$1,415.27 |
| 9477268 | 10/23/2024 | \$238.12 | 9477306 | 10/10/2024 | \$104.00 | 9477342 | 10/18/2024 | \$285.00 |
| 9477270* | 10/08/2024 | \$238.12 | 9477307 | 10/16/2024 | \$106.39 | 9477343 | 10/22/2024 | \$956.80 |
| 9477271 | 10/07/2024 | \$408.48 | 9477308 | 10/15/2024 | \$1,497.00 | 9477344 | 10/24/2024 | \$39.73 |
| 9477272 | 10/09/2024 | \$3,163.00 | 9477309 | 10/17/2024 | \$435.84 | 9477345 | 10/21/2024 | \$1,026.84 |
| 9477273 | 10/03/2024 | \$85.98 | 9477310 | 10/08/2024 | \$360.00 | 9477346 | 10/29/2024 | \$418.48 |
| 9477274 | 10/03/2024 | \$150.00 | 9477311 | 10/23/2024 | \$256.50 | 9477347 | 10/28/2024 | \$357.35 |
| 9477275 | 10/07/2024 | \$842.27 | 9477312 | 10/22/2024 | \$80.53 | 9477348 | 10/17/2024 | \$6,082.66 |
| 9477276 | 10/07/2024 | \$415.33 | 9477313 | 10/22/2024 | \$671.65 | 9477349 | 10/31/2024 | \$400.00 |
| 9477277 | 10/09/2024 | \$50.00 | 9477314 | 10/18/2024 | \$45.36 | 9477350 | 10/25/2024 | \$504.00 |
| 9477278 | 10/08/2024 | \$25.00 | 9477315 | 10/21/2024 | \$16.10 | 9477351 | 10/25/2024 | \$204.24 |
| 9477279 | 10/07/2024 | \$497.20 | 9477316 | 10/21/2024 | \$1,968.60 | 9477352 | 10/29/2024 | \$819.57 |
| 9477280 | 10/07/2024 | \$35,123.42 | 9477317 | 10/17/2024 | \$1,286.06 | 9477353 | 10/29/2024 | \$994.20 |
| 9477281 | 10/09/2024 | \$250.00 | 9477318 | 10/16/2024 | \$4,734.39 | 9477354 | 10/29/2024 | \$750.00 |
| 9477282 | 10/07/2024 | \$3,618.96 | 9477319 | 10/28/2024 | \$100.00 | 9477355 | 10/24/2024 | \$367.97 |
| 9477283 | 10/09/2024 | \$180.00 | 9477320 | 10/17/2024 | \$300.04 | 9477356 | 10/23/2024 | \$8,863.64 |
| 9477284 | 10/08/2024 | \$125.00 | 9477321 | 10/23/2024 | \$2,000.00 | 9477357 | 10/23/2024 | \$200.00 |
| 9477285 | 10/08/2024 | \$802.60 | 9477322 | 10/21/2024 | \$315.80 | 9477361* | 10/31/2024 | \$3,113.65 |
| 9477286 | 10/07/2024 | \$895.07 | 9477323 | 10/21/2024 | \$138.40 | 9477362 | 10/30/2024 | \$286.12 |
| 9477287 | 10/15/2024 | \$430.95 | 9477324 | 10/23/2024 | \$2,800.00 | 9477363 | 10/29/2024 | \$746.72 |
| 9477288 | 10/31/2024 | \$200.00 | 9477325 | 10/21/2024 | \$632.05 | 9477367* | 10/30/2024 | \$1,717.08 |
| 9477289 | 10/22/2024 | \$300.00 | 9477326 | 10/18/2024 | \$149.00 | 9477368 | 10/29/2024 | \$125.00 |
| 9477290 | 10/07/2024 | \$162.22 | 9477327 | 10/21/2024 | \$370.74 | 9477374* | 10/29/2024 | \$750.00 |
| 9477291 | 10/04/2024 | \$1,270.00 | 9477328 | 10/18/2024 | \$178.66 | 9477375 | 10/31/2024 | \$100.27 |
| 9477292 | 10/03/2024 | \$4,712.69 | 9477329 | 10/22/2024 | \$644.00 | 9477376 | 10/28/2024 | \$665.20 |
| 9477293 | 10/04/2024 | \$484.65 | 9477330 | 10/21/2024 | \$4,831.23 | 9477377 | 10/30/2024 | \$822.00 |
| 9477294 | 10/16/2024 | \$325.00 | 9477331 | 10/17/2024 | \$218.79 | 9477378 | 10/29/2024 | \$250.00 |
| 9477295 | 10/04/2024 | \$5,217.00 | 9477332 | 10/22/2024 | \$85.00 | 9477382* | 10/30/2024 | \$163.58 |
| 9477296 | 10/15/2024 | \$15.00 | 9477333 | 10/23/2024 | \$2,739.52 | 9477383 | 10/29/2024 | \$429.12 |
| 9477297 | 10/16/2024 | \$315.13 | 9477334 | 10/24/2024 | \$15.00 | | | |
| 9477298 | 10/09/2024 | \$5,804.54 | 9477335 | 10/22/2024 | \$60.00 | | | |

Border Simple Business Checking - 5000093 (continued)

* Indicates skipped check number

106 item(s) totaling \$134,913.37

Daily Balances

| Date | Amount | Date | Amount | Date | Amount |
|-------------|---------------|-------------|---------------|-------------|---------------|
| 10/01/2024 | \$869,321.03 | 10/11/2024 | \$714,076.33 | 10/24/2024 | \$631,691.61 |
| 10/02/2024 | \$801,354.43 | 10/15/2024 | \$727,119.56 | 10/25/2024 | \$630,958.85 |
| 10/03/2024 | \$785,891.61 | 10/16/2024 | \$681,865.52 | 10/28/2024 | \$629,681.30 |
| 10/04/2024 | \$778,676.18 | 10/17/2024 | \$649,779.34 | 10/29/2024 | \$621,291.12 |
| 10/07/2024 | \$729,951.95 | 10/18/2024 | \$627,516.06 | 10/30/2024 | \$798,913.65 |
| 10/08/2024 | \$726,200.05 | 10/21/2024 | \$616,955.63 | 10/31/2024 | \$795,507.34 |
| 10/09/2024 | \$716,832.51 | 10/22/2024 | \$611,954.23 | | |
| 10/10/2024 | \$715,520.62 | 10/23/2024 | \$593,725.97 | | |

Overdraft and Returned Item Fees

| | Total for this period | Total year-to-date |
|---------------------------------|------------------------------|---------------------------|
| Total Overdraft Fees | \$0.00 | \$56.00 |
| Total Returned Item Fees | \$0.00 | \$0.00 |



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: | \$ 23,485.53 |
| Statement Date (MM/DD/YYYY): | 09/27/2024 | Currency: | U.S. DOLLAR |
| Payment Due Date (MM/DD/YYYY): | 10/24/2024 | | |

Statement Summary:

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

| | |
|-----------------------------|--------------|
| Previous Balance: | \$ 2,812.79 |
| Payments: | \$ -2,812.79 |
| Adjustments: | \$ 0.00 |
| Net Purchases: | \$ 6,514.47 |
| Cash Advance: | \$ 0.00 |
| Fees: | \$ 0.00 |
| Other Charges: | \$ 0.00 |
| New Account Balance: | \$ 6,514.47 |

Transaction Summary:

| Trans Date | Posting Date Trans ID | Description | Pre-Tax Amount Auth # | Total Tax | Trans Amount |
|---|--------------------------|---|--------------------------|----------------------------|---------------------|
| Card Number xxxx-xxxx-xxxx-1545 BILLING ACCOUNT 041545 | | | | | |
| 09/04 | 09/04 549008812 | AUTOMATIC PYMT RECEIVED | \$ -2,812.79 | \$ 0.00 | \$ -2,812.79 |
| | | | TOTAL CREDITS | xxxx-xxxx-xxxx-1545 | \$ -2,812.79 |
| | | | TOTAL DEBITS | xxxx-xxxx-xxxx-1545 | \$ 0.00 |
| Card Number xxxx-xxxx-xxxx-9846 DEPARTMENT, IT | | | | | |
| 09/26 | 09/27 553035164 | AGPARTS WORLDWIDE INC GREENSBURG PA | \$ 505.45 077507 | \$ 0.00 | \$ 505.45 |
| | | | TOTAL CREDITS | xxxx-xxxx-xxxx-9846 | \$ 0.00 |
| | | | TOTAL DEBITS | xxxx-xxxx-xxxx-9846 | \$ 505.45 |
| Card Number xxxx-xxxx-xxxx-9381 ISD 390, ATHLETICS | | | | | |
| 08/29 | 08/30 548546130 | AMZN MKTP US RK1637DZ2 AMZN.COM/BILL WA | \$ 316.65 074609 | \$ 0.00 | \$ 316.65 |
| 08/30 | 09/02 548856479 | AMAZON MARK RK5UA4G80 SEATTLE WA | \$ 25.99 060994 | \$ 0.00 | \$ 25.99 |
| 09/13 | 09/16 550944097 | WBB RAFFLE WARROAD MN | \$ 280.00 003248 | \$ 0.00 | \$ 280.00 |
| 09/14 | 09/16 550944096 | HAWLEY AMERICINN HOTEL HAWLEY MN | \$ 229.78 000193 | \$ 0.00 | \$ 229.78 |
| 09/14 | 09/16 550944095 | HAWLEY AMERICINN HOTEL HAWLEY MN | \$ 229.78 002492 | \$ 0.00 | \$ 229.78 |

| | | | | | |
|-------|--------------------|-----------------------------|---------------------|---------|-----------|
| 09/17 | 09/18 551432161 | ROSEAU BASKETBALL ROSEAU MN | \$ 150.00 061968 | \$ 0.00 | \$ 150.00 |
| 09/17 | 09/18 551432162 | ROSEAU BASKETBALL ROSEAU MN | \$ 150.00 020440 | \$ 0.00 | \$ 150.00 |

TOTAL CREDITS xxxx-xxxx-xxxx-9381 **\$ 0.00**
TOTAL DEBITS xxxx-xxxx-xxxx-9381 **\$ 1,382.20**

Card Number xxxx-xxxx-xxxx-2530 ISD 390, ELEMENTARY

| | | | | | |
|-------|--------------------|------------------------------------|---------------------|---------|-----------|
| 09/17 | 09/18 551432163 | ETSY.COM - SOUTHWESTRU BROOKLYN NY | \$ 395.38 083786 | \$ 0.00 | \$ 395.38 |
| 09/22 | 09/23 552052268 | ULTIMATE SLP FARMINGTON CT | \$ 139.92 003413 | \$ 0.00 | \$ 139.92 |
| 09/23 | 09/24 552517536 | USPS PO 2606200174 BAUDETTE MN | \$ 2.38 031923 | \$ 0.00 | \$ 2.38 |
| 09/24 | 09/25 552655297 | DOUGS SUPERMARKET WARROAD MN | \$ 199.63 068251 | \$ 0.00 | \$ 199.63 |

TOTAL CREDITS xxxx-xxxx-xxxx-2530 **\$ 0.00**
TOTAL DEBITS xxxx-xxxx-xxxx-2530 **\$ 737.31**

Card Number xxxx-xxxx-xxxx-8013 ISD 390, GENERAL

| | | | | | |
|-------|--------------------|-------------------------------------|---------------------|---------|-----------|
| 09/23 | 09/24 552517612 | AMAZON RETA Z28Y91XO2 SEATTLE WA | \$ 468.30 005499 | \$ 0.00 | \$ 468.30 |
| 09/23 | 09/24 552517537 | MICHAELS STORES 3739 BLOOMINGTON MN | \$ 414.77 076239 | \$ 0.00 | \$ 414.77 |

TOTAL CREDITS xxxx-xxxx-xxxx-8013 **\$ 0.00**
TOTAL DEBITS xxxx-xxxx-xxxx-8013 **\$ 883.07**

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

| | | | | | |
|-------|--------------------|--------------------------------------|---------------------|---------|-----------|
| 08/27 | 08/28 548010753 | TARGET.COM 800-591-3869 MN | \$ 58.95 014106 | \$ 4.05 | \$ 63.00 |
| 08/28 | 08/29 548342273 | TARGET.COM 800-591-3869 MN | \$ 65.00 018701 | \$ 0.00 | \$ 65.00 |
| 08/29 | 08/29 548342274 | TEACHERSPAYTEACHERS.CO 6465880910 CA | \$ 62.18 085902 | \$ 0.00 | \$ 62.18 |
| 08/30 | 09/02 548856401 | TARGET.COM 800-591-3869 MN | \$ 67.66 009775 | \$ 1.48 | \$ 69.14 |
| 08/30 | 09/02 548856402 | TARGET.COM 800-591-3869 MN | \$ 2.29 009775 | \$ 0.00 | \$ 2.29 |
| 09/02 | 09/02 548856478 | TEACHERSPAYTEACHERS.CO 6465880910 CA | \$ 45.18 086291 | \$ 0.00 | \$ 45.18 |
| 09/06 | 09/09 549732188 | TEACHERSPAYTEACHERS.CO 6465880910 CA | \$ 32.05 025611 | \$ 0.00 | \$ 32.05 |
| 09/06 | 09/09 549732264 | TEACHERSPAYTEACHERS.CO 6465880910 CA | \$ 149.51 084923 | \$ 0.00 | \$ 149.51 |
| 09/21 | 09/23 552052266 | DOLLAR TREE PARK RAPIDS MN | \$ 48.75 087172 | \$ 3.60 | \$ 52.35 |
| 09/21 | 09/23 552052267 | WM SUPERCENTER #4244 PARK RAPIDS MN | \$ 10.74 012960 | \$ 0.00 | \$ 10.74 |

TOTAL CREDITS xxxx-xxxx-xxxx-0870 \$ 0.00
TOTAL DEBITS xxxx-xxxx-xxxx-0870 \$ 551.44

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

| | | | | | |
|-------|-----------|----------------------|-----------|----------|-------------|
| 08/29 | 08/30 | MASMS COLD SPRING MN | \$ 933.48 | \$ 66.52 | \$ 1,000.00 |
| | 548546206 | | 097697 | | |

TOTAL CREDITS xxxx-xxxx-xxxx-2548 \$ 0.00
TOTAL DEBITS xxxx-xxxx-xxxx-2548 \$ 1,000.00

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

| | | | | | |
|-------|-----------|----------------------|-----------|---------|-----------|
| 09/04 | 09/05 | MASBO MINNEAPOLIS MN | \$ 101.62 | \$ 8.38 | \$ 110.00 |
| | 549184328 | | 048288 | | |

| | | | | | |
|-------|-----------|---------------------------|-------------|---------|-------------|
| 09/04 | 09/06 | PAYPAL MASA 6129861583 MN | \$ 1,345.00 | \$ 0.00 | \$ 1,345.00 |
| | 549456873 | | 016309 | | |

TOTAL CREDITS xxxx-xxxx-xxxx-8179 \$ 0.00
TOTAL DEBITS xxxx-xxxx-xxxx-8179 \$ 1,455.00



CUSTOMER SERVICE:

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

BMO

Telephone Inquiries: 1-855-825-9234

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

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

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

Internet: bmo.com/treasuryandpayment

Diners Club

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

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

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

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

Internet: dinersclubnorthamerica.com



PAYMENT INFORMATION:

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

If you are paying by mail:
Remember

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

A fee will be assessed against returned cheques.

© Registered trade-mark of Bank of Montreal.



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

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

| Batch | Co | Bank | Pymt No | Check No | Pay Type | Grp | Code | Rcd | Vendor | Print | Recon | Void | Currency | Pmt/Void Date | Amount |
|-------|----|------|---------|----------|----------|-----|-------|-----|--------------------------------------|-------|-------|------|----------|---------------|-----------|
| 0390 | | BOR | 50374 | 9477271 | Check | 1 | 4138 | | AFSCME Council 65 | Yes | Yes | No | USD | 10/01/2024 | 408.48 |
| | | | 50371 | 9477272 | Check | 1 | 3105 | | ALTA ENTERPRISES - SPECTRUM AQL | Yes | Yes | No | USD | 10/01/2024 | 3,163.00 |
| | | | 50361 | 9477273 | Check | 1 | 00130 | | Auto Value Baudette | Yes | Yes | No | USD | 10/01/2024 | 85.98 |
| | | | 50367 | 9477274 | Check | 1 | 08241 | | BAGLEY SCHOOL - ISD #0162 | Yes | Yes | No | USD | 10/01/2024 | 150.00 |
| | | | 50382 | 9477275 | Check | 1 | 5087 | | BSN Sports LLC** | Yes | Yes | No | USD | 10/01/2024 | 842.27 |
| | | | 50373 | 9477276 | Check | 1 | 3888 | | Dacotah Paper Co. - Network Services | Yes | Yes | No | USD | 10/01/2024 | 415.33 |
| | | | 50384 | 9477277 | Check | 1 | 5283 | | Department of Employment and Econon | Yes | Yes | No | USD | 10/01/2024 | 50.00 |
| | | | 50376 | 9477278 | Check | 1 | 4153 | | Department of Human Services | Yes | Yes | No | USD | 10/01/2024 | 25.00 |
| | | | 50369 | 9477279 | Check | 1 | 1771 | | EARTHGRAINS BAKING CO'S INC | Yes | Yes | No | USD | 10/01/2024 | 497.20 |
| | | | 50377 | 9477280 | Check | 1 | 4322 | | Freshwater Education District | Yes | Yes | No | USD | 10/01/2024 | 35,123.42 |
| | | | 50370 | 9477281 | Check | 1 | 2206 | | HAWLEY SCHOOLS - ISD #150 | Yes | Yes | No | USD | 10/01/2024 | 250.00 |
| | | | 50380 | 9477282 | Check | 1 | 4847 | | Josten's | Yes | Yes | No | USD | 10/01/2024 | 3,618.96 |
| | | | 50379 | 9477283 | Check | 1 | 4728 | | Lakewood Health Center Clinic | Yes | Yes | No | USD | 10/01/2024 | 180.00 |
| | | | 50372 | 9477284 | Check | 1 | 3517 | | MASMS | Yes | Yes | No | USD | 10/01/2024 | 125.00 |
| | | | 50364 | 9477285 | Check | 1 | 03261 | | MSEA | Yes | Yes | No | USD | 10/01/2024 | 802.60 |
| | | | 50385 | 9477286 | Check | 1 | 5423 | | PERFORMANCE FOOD SERVICE | Yes | Yes | No | USD | 10/01/2024 | 895.07 |
| | | | 50363 | 9477287 | Check | 1 | 00760 | | Poppler's Music | Yes | Yes | No | USD | 10/01/2024 | 430.95 |
| | | | 50365 | 9477288 | Check | 1 | 04330 | | ROSEAU HIGH SCHOOL | Yes | Yes | No | USD | 10/01/2024 | 200.00 |
| | | | 50378 | 9477289 | Check | 1 | 4464 | | Roseau Volleyball | Yes | Yes | No | USD | 10/01/2024 | 300.00 |
| | | | 50381 | 9477290 | Check | 1 | 5012 | | SCHOLASTIC** | Yes | Yes | No | USD | 10/01/2024 | 162.22 |
| | | | 50368 | 9477291 | Check | 1 | 1360 | | Team Laboratory Chemical, LLC | Yes | Yes | No | USD | 10/01/2024 | 1,270.00 |
| | | | 50362 | 9477292 | Check | 1 | 00364 | | US Foods | Yes | Yes | No | USD | 10/01/2024 | 4,712.69 |
| | | | 50366 | 9477293 | Check | 1 | 04679 | | Walleye Capital Sanitation | Yes | Yes | No | USD | 10/01/2024 | 484.65 |
| | | | 50375 | 9477294 | Check | 1 | 4149 | | WARROAD SCHOOL - ISD #690 | Yes | Yes | No | USD | 10/01/2024 | 325.00 |
| | | | 50383 | 9477295 | Check | 1 | 5253 | | WL HALL COMPANY | Yes | Yes | No | USD | 10/01/2024 | 5,217.00 |
| | | | 50386 | 9477296 | Check | 1 | 08652 | | MINNESOTA BUREAU OF CRIMINAL API | Yes | Yes | No | USD | 10/02/2024 | 15.00 |
| | | | 50391 | 9477297 | Check | 1 | 2899 | | AMAZON CAPITAL SERVICES | Yes | Yes | No | USD | 10/04/2024 | 315.13 |
| | | | 50393 | 9477298 | Check | 1 | 3348 | | CO-OP SERVICES OF BAUDETTE | Yes | Yes | No | USD | 10/04/2024 | 5,804.54 |
| | | | 50397 | 9477299 | Check | 1 | 5534 | | DONOVAN GROUP III | Yes | Yes | No | USD | 10/04/2024 | 2,000.00 |
| | | | 50390 | 9477300 | Check | 1 | 1771 | | EARTHGRAINS BAKING CO'S INC | Yes | Yes | No | USD | 10/04/2024 | 73.92 |
| | | | 50389 | 9477301 | Check | 1 | 08899 | | Grainger, Inc. | Yes | Yes | No | USD | 10/04/2024 | 211.63 |
| | | | 50388 | 9477302 | Check | 1 | 01005 | | HAWKINS, INC. | Yes | Yes | No | USD | 10/04/2024 | 942.07 |
| | | | 50392 | 9477303 | Check | 1 | 3035 | | Hometown Hardware | Yes | Yes | No | USD | 10/04/2024 | 1,099.66 |
| | | | 50395 | 9477305 | Check | 1 | 4554 | | NAPAAUTO PARTS - BAUDETTE | Yes | Yes | No | USD | 10/04/2024 | 133.00 |
| | | | 50394 | 9477306 | Check | 1 | 4100 | | Pemberton Law, P.L.L.P. | Yes | Yes | No | USD | 10/04/2024 | 104.00 |
| | | | 50387 | 9477307 | Check | 1 | 00133 | | Sjoberg's Cable TV | Yes | Yes | No | USD | 10/04/2024 | 106.39 |
| | | | 50396 | 9477308 | Check | 1 | 5281 | | Warroad Threads | Yes | Yes | No | USD | 10/04/2024 | 1,497.00 |
| | | | 50399 | 9477309 | Check | 1 | 5553 | | UNITED STATES POSTAL SERVICE | Yes | Yes | No | USD | 10/08/2024 | 435.84 |
| | | | 50400 | 9477310 | Check | 1 | 5552 | | MESENBRINK, JONATHAN | Yes | Yes | No | USD | 10/08/2024 | 360.00 |
| | | | 50401 | 9477311 | Check | 1 | 02005 | | UNIVERSITY OF MINNESOTA | Yes | Yes | No | USD | 10/14/2024 | 256.50 |
| | | | 50417 | 9477312 | Check | 1 | 2899 | | AMAZON CAPITAL SERVICES | Yes | Yes | No | USD | 10/14/2024 | 80.53 |

Lake of the Woods Public Schools #390

Check Register by Bank and Check

| Batch | Co | Bank | Pyemt No | Check No | Pay Type | Grp | Code | Rcd | Vendor | Print | Recon | Void | Currency | Pmt/Void Date | Amount |
|-------|----|------|----------|----------|----------|-----|-------|-----|------------------------------------|-------|-------|------|----------|---------------|----------|
| 0390 | | BOR | 50440 | 9477313 | Check | 1 | 5557 | | ARROW PRINTING INC. | Yes | Yes | No | USD | 10/14/2024 | 671.65 |
| | | | 50402 | 9477314 | Check | 1 | 00130 | | Auto Value Baudette | Yes | Yes | No | USD | 10/14/2024 | 45.36 |
| | | | 50428 | 9477315 | Check | 1 | 4898 | | Bernidji Welders Supply | Yes | Yes | No | USD | 10/14/2024 | 16.10 |
| | | | 50432 | 9477316 | Check | 1 | 5087 | | BSN Sports LLC** | Yes | Yes | No | USD | 10/14/2024 | 1,968.60 |
| | | | 50407 | 9477317 | Check | 1 | 04065 | | Cole Papers, Inc. | Yes | Yes | No | USD | 10/14/2024 | 1,286.06 |
| | | | 50419 | 9477318 | Check | 1 | 3348 | | CO-OP SERVICES OF BAUDETTE | Yes | Yes | No | USD | 10/14/2024 | 4,734.39 |
| | | | 50425 | 9477319 | Check | 1 | 4473 | | DGF SCHOOLS - ISD #2164 | Yes | Yes | No | USD | 10/14/2024 | 100.00 |
| | | | 50403 | 9477320 | Check | 1 | 00229 | | Dodds Lumber Co. | Yes | Yes | No | USD | 10/14/2024 | 300.04 |
| | | | 50437 | 9477321 | Check | 1 | 5534 | | DONOVAN GROUP III | Yes | Yes | No | USD | 10/14/2024 | 2,000.00 |
| | | | 50413 | 9477322 | Check | 1 | 1771 | | EARTHGRAINS BAKING CO'S INC | Yes | Yes | No | USD | 10/14/2024 | 315.80 |
| | | | 50435 | 9477323 | Check | 1 | 5278 | | Educators Benefit Consultants | Yes | Yes | No | USD | 10/14/2024 | 138.40 |
| | | | 50416 | 9477324 | Check | 1 | 2666 | | Ehlers & Associates, Inc. | Yes | Yes | No | USD | 10/14/2024 | 2,800.00 |
| | | | 50410 | 9477325 | Check | 1 | 08899 | | Grainger, Inc. | Yes | Yes | No | USD | 10/14/2024 | 632.05 |
| | | | 50406 | 9477326 | Check | 1 | 01005 | | HAWKINS, INC. | Yes | Yes | No | USD | 10/14/2024 | 149.00 |
| | | | 50422 | 9477327 | Check | 1 | 3969 | | HOUGHTEN MIFFLIN HARCOURT PUBLI | Yes | Yes | No | USD | 10/14/2024 | 370.74 |
| | | | 50421 | 9477328 | Check | 1 | 3867 | | Interstate Power Systems, Inc. | Yes | Yes | No | USD | 10/14/2024 | 178.66 |
| | | | 50439 | 9477329 | Check | 1 | 5556 | | ITURITY | Yes | Yes | No | USD | 10/14/2024 | 644.00 |
| | | | 50431 | 9477330 | Check | 1 | 5031 | | KEMPS LLC | Yes | Yes | No | USD | 10/14/2024 | 4,831.23 |
| | | | 50415 | 9477331 | Check | 1 | 2315 | | HUGOS LAKE OF THE WOODS FOODS | Yes | Yes | No | USD | 10/14/2024 | 218.79 |
| | | | 50430 | 9477332 | Check | 1 | 5023 | | MASSP | Yes | Yes | No | USD | 10/14/2024 | 85.00 |
| | | | 50433 | 9477333 | Check | 1 | 5106 | | Minnesota Backflow | Yes | Yes | No | USD | 10/14/2024 | 2,739.52 |
| | | | 50409 | 9477334 | Check | 1 | 08652 | | MINNESOTA BUREAU OF CRIMINALAPI | Yes | Yes | No | USD | 10/14/2024 | 15.00 |
| | | | 50426 | 9477335 | Check | 1 | 4553 | | MN - DEPARTMENT OF HEALTH | Yes | Yes | No | USD | 10/14/2024 | 60.00 |
| | | | 50427 | 9477336 | Check | 1 | 4554 | | NAPA AUTO PARTS - BAUDETTE | Yes | Yes | No | USD | 10/14/2024 | 105.58 |
| | | | 50412 | 9477337 | Check | 1 | 09476 | | NELSON INTERNATIONAL | Yes | Yes | No | USD | 10/14/2024 | 731.22 |
| | | | 50429 | 9477338 | Check | 1 | 4954 | | North Country Food Bank, Inc. | Yes | Yes | No | USD | 10/14/2024 | 1,012.81 |
| | | | 50420 | 9477339 | Check | 1 | 3421 | | NORTHERN RESOURCE OFFICES | Yes | Yes | No | USD | 10/14/2024 | 342.45 |
| | | | 50408 | 9477340 | Check | 1 | 04917 | | Northland Community College | Yes | Yes | No | USD | 10/14/2024 | 715.00 |
| | | | 50438 | 9477341 | Check | 1 | 5538 | | POWERSCHOOL HEADQUARTERS*** | Yes | Yes | No | USD | 10/14/2024 | 1,415.27 |
| | | | 50405 | 9477342 | Check | 1 | 00789 | | Region 1 ESV | Yes | Yes | No | USD | 10/14/2024 | 285.00 |
| | | | 50411 | 9477343 | Check | 1 | 09208 | | Renaissance Learning, Inc. | Yes | Yes | No | USD | 10/14/2024 | 956.80 |
| | | | 50424 | 9477344 | Check | 1 | 4311 | | RTS | Yes | Yes | No | USD | 10/14/2024 | 39.73 |
| | | | 50414 | 9477345 | Check | 1 | 1843 | | Schindler Elevator Corporation | Yes | Yes | No | USD | 10/14/2024 | 1,026.84 |
| | | | 50418 | 9477346 | Check | 1 | 3178 | | SCHOOL SPECIALTY | Yes | Yes | No | USD | 10/14/2024 | 418.48 |
| | | | 50434 | 9477347 | Check | 1 | 5277 | | Super Bright LEDs Inc | Yes | Yes | No | USD | 10/14/2024 | 357.35 |
| | | | 50404 | 9477348 | Check | 1 | 00364 | | US Foods | Yes | Yes | No | USD | 10/14/2024 | 6,082.66 |
| | | | 50423 | 9477349 | Check | 1 | 4149 | | WARROAD SCHOOL - ISD #690 | Yes | Yes | No | USD | 10/14/2024 | 400.00 |
| | | | 50436 | 9477350 | Check | 1 | 5281 | | Warroad Threads | Yes | Yes | No | USD | 10/14/2024 | 504.00 |
| | | | 50447 | 9477351 | Check | 1 | 4138 | | AFSCME Council 65 | Yes | Yes | No | USD | 10/21/2024 | 204.24 |
| | | | 50445 | 9477352 | Check | 1 | 2899 | | AMAZON CAPITAL SERVICES | Yes | Yes | No | USD | 10/21/2024 | 819.57 |
| | | | 50442 | 9477353 | Check | 1 | 00619 | | Lake of the Woods Education Assoc. | Yes | Yes | No | USD | 10/21/2024 | 994.20 |

Lake of the Woods Public Schools #390

Check Register by Bank and Check

| Batch | Co | Bank | Pymt No | Check No | Pay Type | Grp | Code | Rcd | Vendor | Print | Recon | Void | Currency | Pmt/Void Date | Amount |
|-------|----|------|---------|----------|----------|-----|-------|-----|--------------------------------------|-------|-------|------|----------|---------------|----------|
| 0390 | | BOR | 50441 | 9477354 | Check | 1 | 00559 | | LWEA | Yes | Yes | No | USD | 10/21/2024 | 750.00 |
| | | | 50444 | 9477355 | Check | 1 | 03261 | | MSEA | Yes | Yes | No | USD | 10/21/2024 | 367.97 |
| | | | 50443 | 9477356 | Check | 1 | 00709 | | North Star Electric Coop, Inc. | Yes | Yes | No | USD | 10/21/2024 | 8,863.64 |
| | | | 50446 | 9477357 | Check | 1 | 3727 | | Pat LeClaire Electric | Yes | Yes | No | USD | 10/21/2024 | 200.00 |
| | | | 50448 | 9477358 | Check | 1 | 08652 | | MINNESOTA BUREAU OF CRIMINAL API | Yes | No | No | USD | 10/23/2024 | 15.00 |
| | | | 50506 | 9477359 | Check | 1 | 2899 | | AMAZON CAPITAL SERVICES | Yes | No | No | USD | 10/25/2024 | 554.70 |
| | | | 50523 | 9477360 | Check | 1 | 5308 | | AT&T MOBILITY | Yes | No | No | USD | 10/25/2024 | 181.12 |
| | | | 50502 | 9477361 | Check | 1 | 00154 | | Baudette Municipal Light/Water | Yes | Yes | No | USD | 10/25/2024 | 3,113.65 |
| | | | 50510 | 9477362 | Check | 1 | 3140 | | CAROLINA BIOLOGICAL SUPPLY COM | Yes | Yes | No | USD | 10/25/2024 | 286.12 |
| | | | 50512 | 9477363 | Check | 1 | 3888 | | Dacotah Paper Co. - Network Services | Yes | Yes | No | USD | 10/25/2024 | 746.72 |
| | | | 50520 | 9477364 | Check | 1 | 5126 | | DEEP PORTAGE FOUNDATION | Yes | No | No | USD | 10/25/2024 | 3,276.00 |
| | | | 50517 | 9477365 | Check | 1 | 4683 | | FRESH ALTERNATIVE FUNDRAISING | Yes | No | No | USD | 10/25/2024 | 4,036.25 |
| | | | 50521 | 9477366 | Check | 1 | 5127 | | Gifts N' Things | Yes | No | No | USD | 10/25/2024 | 3,156.70 |
| | | | 50518 | 9477367 | Check | 1 | 5031 | | KEMPS LLC | Yes | Yes | No | USD | 10/25/2024 | 1,717.08 |
| | | | 50508 | 9477368 | Check | 1 | 3121 | | KENNEDY & GRAVEN, CHARTERED | Yes | Yes | No | USD | 10/25/2024 | 125.00 |
| | | | 50522 | 9477369 | Check | 1 | 5128 | | Lake of the Woods County Public Work | Yes | No | No | USD | 10/25/2024 | 25.00 |
| | | | 50519 | 9477370 | Check | 1 | 5081 | | MAHS | Yes | No | No | USD | 10/25/2024 | 85.00 |
| | | | 50515 | 9477371 | Check | 1 | 4530 | | Marco Technologies LLC | Yes | No | No | USD | 10/25/2024 | 9,708.15 |
| | | | 50526 | 9477372 | Check | 1 | 5558 | | MINDT, MARK - PONY GULCH PRODUC | Yes | No | No | USD | 10/25/2024 | 3,950.00 |
| | | | 50503 | 9477373 | Check | 1 | 04047 | | MINNESOTA ENERGY RESOURCES | Yes | No | No | USD | 10/25/2024 | 1,013.19 |
| | | | 50524 | 9477374 | Check | 1 | 5389 | | Mobile Radio Engineering, Inc. | Yes | Yes | No | USD | 10/25/2024 | 750.00 |
| | | | 50516 | 9477375 | Check | 1 | 4554 | | NAPA AUTO PARTS - BAUDETTE | Yes | Yes | No | USD | 10/25/2024 | 100.27 |
| | | | 50513 | 9477376 | Check | 1 | 3955 | | Northern Light Region | Yes | Yes | No | USD | 10/25/2024 | 665.20 |
| | | | 50505 | 9477377 | Check | 1 | 08770 | | Northwest Service Coop | Yes | Yes | No | USD | 10/25/2024 | 822.00 |
| | | | 50511 | 9477378 | Check | 1 | 3727 | | Pat LeClaire Electric | Yes | Yes | No | USD | 10/25/2024 | 250.00 |
| | | | 50507 | 9477379 | Check | 1 | 3081 | | SANDPIEPER DESIGN | Yes | No | No | USD | 10/25/2024 | 317.50 |
| | | | 50509 | 9477380 | Check | 1 | 3125 | | Scholastic Magazines | Yes | No | No | USD | 10/25/2024 | 159.28 |
| | | | 50504 | 9477381 | Check | 1 | 04692 | | SCHOOL SPECIALTY | Yes | No | No | USD | 10/25/2024 | 39.01 |
| | | | 50525 | 9477382 | Check | 1 | 5553 | | UNITED STATES POSTAL SERVICE | Yes | Yes | No | USD | 10/25/2024 | 163.58 |
| | | | 50514 | 9477383 | Check | 1 | 4096 | | WIKSTROM TELECOM - INTERNET | Yes | Yes | No | USD | 10/25/2024 | 429.12 |
| | | | 50527 | 9477384 | Check | 1 | 08652 | | MINNESOTA BUREAU OF CRIMINAL API | Yes | No | No | USD | 10/28/2024 | 15.00 |

Bank Total: BOR

\$159,763.87

Report Total:

\$159,763.87

Lake of the Woods Public Schools #390 Credit Card Payment Register

| Bank | Batch | Pmt No | Check No | Pay Type | Grp | Code | Rcd | Vendor | Tax Class | Print | Recon | Pay/Void | | Amount |
|------|-------|--------|----------|----------|-----|-------|-----|----------------------------------|---------------|-------|-------|----------|------------|----------|
| | | | | | | | | | | | | Void | Date | |
| BOR | | 50355 | | CC | 1 | 00628 | | MSHSL | | No | Yes | No | 10/01/2024 | 200.00 |
| BOR | | 50356 | | CC | 1 | 09607 | | MINNESOTA STATE HIGH SCHOOL COAC | | No | Yes | No | 10/01/2024 | 63.50 |
| BOR | | 50357 | | CC | 1 | 2899 | | AMAZON CAPITAL SERVICES | C Corporation | No | Yes | No | 10/01/2024 | 599.90 |
| BOR | | 50358 | | CC | 1 | 5507 | | ATHLETIC.NET | | No | Yes | No | 10/01/2024 | 19.80 |
| BOR | | 50359 | | CC | 1 | 5554 | | NFHS | | No | Yes | No | 10/01/2024 | 6.99 |
| BOR | | 50360 | | CC | 1 | 5555 | | BAUDETTE MOTEL | | No | Yes | No | 10/01/2024 | 1,120.00 |
| BOR | | 50449 | | CC | 1 | 5269 | | AG Parts Worldwide, INC. | | No | Yes | No | 10/23/2024 | 505.45 |
| BOR | | 50450 | | CC | 1 | 1414 | | AmericInn | | No | Yes | No | 10/23/2024 | 459.56 |
| BOR | | 50451 | | CC | 1 | 2899 | | AMAZON CAPITAL SERVICES | C Corporation | No | Yes | No | 10/23/2024 | 342.64 |
| BOR | | 50452 | | CC | 1 | 4495 | | Roseau Basketball Boosters | | No | Yes | No | 10/23/2024 | 300.00 |
| BOR | | 50453 | | CC | 1 | 5559 | | WBB RAFFLE | | No | Yes | No | 10/23/2024 | 280.00 |
| BOR | | 50454 | | CC | 1 | 5204 | | Etsy | | No | Yes | No | 10/23/2024 | 395.38 |
| BOR | | 50455 | | CC | 1 | 5533 | | HUGO'S | | No | Yes | No | 10/23/2024 | 199.63 |
| BOR | | 50456 | | CC | 1 | 5553 | | UNITED STATES POSTAL SERVICE | | No | Yes | No | 10/23/2024 | 2.38 |
| BOR | | 50457 | | CC | 1 | 5560 | | ULTIMATE SLP | | No | Yes | No | 10/23/2024 | 139.92 |
| BOR | | 50458 | | CC | 1 | 2899 | | AMAZON CAPITAL SERVICES | C Corporation | No | Yes | No | 10/23/2024 | 468.30 |
| BOR | | 50459 | | CC | 1 | 4516 | | Michael's | | No | Yes | No | 10/23/2024 | 414.77 |
| BOR | | 50460 | | CC | 1 | 08027 | | MASBO | | No | Yes | No | 10/23/2024 | 110.00 |
| BOR | | 50461 | | CC | 1 | 09217 | | MASA | | No | Yes | No | 10/23/2024 | 1,345.00 |
| BOR | | 50462 | | CC | 1 | 3517 | | MASMS | | No | Yes | No | 10/23/2024 | 1,000.00 |
| BOR | | 50463 | | CC | 1 | 3123 | | WAL-MART | | No | Yes | No | 10/23/2024 | 10.74 |
| BOR | | 50464 | | CC | 1 | 4802 | | Target (Online) | | No | Yes | No | 10/23/2024 | 488.35 |
| BOR | | 50465 | | CC | 1 | 5101 | | Dollar Tree | | No | Yes | No | 10/23/2024 | 52.35 |

Bank Total: \$8,524.66

Report Total: \$8,524.66

Lake of the Woods Public Schools #390

Detail Payment Register By Check

| Co | Bank | Check No | Code | Rcd | Vendor | Pmt/Void Date | Pmt Type | | |
|------------------|------|-------------------|--------------|---------|--|--|----------------------|-------------------|--|
| 0390 | BOR | 9477271 | 4138 | | AFSCME Council 65 | | Check | | |
| | | | | B 01 | 215 039 | AFSCME | | \$204.24 | |
| PO#: | | Voucher #: | 75524 | Invoice | Invoice No: S2025060 | 10/1/2024 | Paid Amt: | \$204.24 | |
| | | | | B 01 | 215 039 | AFSCME | | \$204.24 | |
| PO#: | | Voucher #: | 75448 | Invoice | Invoice No: S2025050 | 10/1/2024 | Paid Amt: | \$204.24 | |
| | | | | | | | Check Amount: | \$408.48 | |
| 0390 | BOR | 9477272 | 3105 | | ALTA ENTERPRISES - SPECTRUM AQUATICS | | Check | | |
| | | | | E 04 | 005 590 321 401 811 | 175525 - Alta Welded Cover | | \$2,263.00 | |
| | | | | E 04 | 005 590 321 401 811 | Shipping & Handling | | \$900.00 | |
| PO#: 9182 | | Voucher #: | 75511 | Invoice | Invoice No: 0219898-IN | 10/1/2024 | Paid Amt: | \$3,163.00 | |
| | | | | | | | Check Amount: | \$3,163.00 | |
| 0390 | BOR | 9477273 | 00130 | | Auto Value Baudette | | Check | | |
| | | | | E 01 | 005 760 720 401 000 | 124596 - 5QT Modil 1 5W30 TRU | | \$85.98 | |
| PO#: | | Voucher #: | 75518 | Invoice | Invoice No: 39215054 | 10/1/2024 | Paid Amt: | \$85.98 | |
| | | | | | | | Check Amount: | \$85.98 | |
| 0390 | BOR | 9477274 | 08241 | | BAGLEY SCHOOL - ISD #0162 | | Check | | |
| | | | | E 01 | 222 292 000 820 109 | Cross-Country Meet Dues - 09/17/24 | | \$150.00 | |
| PO#: | | Voucher #: | 75493 | Invoice | Invoice No: 09/23/24 | 10/1/2024 | Paid Amt: | \$150.00 | |
| | | | | | | | Check Amount: | \$150.00 | |
| 0390 | BOR | 9477275 | 5087 | | BSN Sports LLC** | | Check | | |
| | | | | E 01 | 222 294 000 430 100 | 1376954 - Guardian Protective Helmet Cover | | \$779.88 | |
| | | | | E 01 | 222 294 000 430 100 | Freight | | \$62.39 | |
| PO#: 9216 | | Voucher #: | 75504 | Invoice | Invoice No: 926696514 | 10/1/2024 | Paid Amt: | \$842.27 | |
| | | | | | | | Check Amount: | \$842.27 | |
| 0390 | BOR | 9477276 | 3888 | | Dacotah Paper Co. - Network Services | | Check | | |
| | | | | E 01 | 005 810 000 401 000 | AE5949 - Wipes Disinfecting Clorox Fresh Sc | | \$45.26 | |
| | | | | E 01 | 005 810 000 401 000 | AE0606 - Cleaner LQ Pine-Sol | | \$58.47 | |
| | | | | E 01 | 005 810 000 401 000 | AE5948 - Wipe Disinfecting Clorox Lemon | | \$45.26 | |
| PO#: | | Voucher #: | 75513 | Invoice | Invoice No: 67606 | 10/1/2024 | Paid Amt: | \$148.99 | |
| | | | | E 01 | 005 810 000 401 000 | AO2508 - Sheet Dusting Trapeze 6X8 Dispos: | | \$71.36 | |
| | | | | E 01 | 005 810 000 401 000 | CH5165 - Remover Chewing Gum | | \$122.84 | |
| | | | | E 01 | 005 810 000 401 000 | SP1019 - Cleaner Disinfecting X-Effect Conc. | | \$72.14 | |
| PO#: | | Voucher #: | 75514 | Invoice | Invoice No: 67605 | 10/1/2024 | Paid Amt: | \$266.34 | |
| | | | | | | | Check Amount: | \$415.33 | |
| 0390 | BOR | 9477277 | 5283 | | Department of Employment and Economic Development | | Check | | |
| | | | | E 01 | 005 105 000 305 000 | Unemployment Insurance | | \$50.00 | |
| PO#: | | Voucher #: | 75507 | Invoice | Invoice No: 09/24/24 | 10/1/2024 | Paid Amt: | \$50.00 | |
| | | | | | | | Check Amount: | \$50.00 | |

Lake of the Woods Public Schools #390 Detail Payment Register By Check

| Co | Bank | Check No | Code | Rcd | Vendor | Pmt/Void Date | Pmt Type |
|-------------|-------------------|--------------|---------|--------------------|-------------------------------|--|----------------------------------|
| 0390 | BOR | 9477278 | 4153 | | Department of Human Services | | Check |
| | | | | E 01 | 200 420 740 305 000 | SFY 2024 - IEP Admin Fee | \$25.00 |
| PO#: | Voucher #: | 75508 | Invoice | Invoice No: | 00000819024 | 10/1/2024 | Paid Amt: \$25.00 |
| | | | | | | | Check Amount: \$25.00 |
| 0390 | BOR | 9477279 | 1771 | | EARTHGRAINS BAKING CO'S INC | | Check |
| | | | | E 02 | 005 770 701 490 000 | 002773 - SL WW RTBRD 20Z | \$0.00 |
| | | | | E 02 | 005 770 701 490 000 | 004266 - FS MWGW 6"HOT 16P34Z | \$0.00 |
| | | | | E 02 | 005 770 701 490 000 | 005600 - FS MWGW 1"HAM 30P65Z | \$151.20 |
| | | | | E 02 | 005 770 701 490 000 | 003087 - SL SNS MWGW RT 2oz | \$34.00 |
| | | | | E 02 | 005 770 701 490 000 | 001098 - FS WHT 4IN HAM 30P6OZ | \$0.00 |
| | | | | E 02 | 005 770 701 490 000 | 006619 - SL SNS MWGW RT 2oz | \$13.20 |
| PO#: | Voucher #: | 75499 | Invoice | Invoice No: | 52163990005629 | 10/1/2024 | Paid Amt: \$198.40 |
| | | | | E 02 | 005 770 701 490 000 | 002773 - SL WW RTBRD 20Z | \$25.50 |
| | | | | E 02 | 005 770 701 490 000 | 004266 - FS MWGW 6"HOT 16P34Z | \$84.00 |
| | | | | E 02 | 005 770 701 490 000 | 005600 - FS MWGW 1"HAM 30P65Z | \$75.60 |
| | | | | E 02 | 005 770 701 490 000 | 003087 - SL SNS MWGW RT 2oz | \$0.00 |
| | | | | E 02 | 005 770 701 490 000 | 001098 - FS WHT 4IN HAM 30P6OZ | \$0.00 |
| | | | | E 02 | 005 770 701 490 000 | 006619 - SL SNS MWGW RT 2oz | \$0.00 |
| PO#: | Voucher #: | 75500 | Invoice | Invoice No: | 52163990005687 | 10/1/2024 | Paid Amt: \$185.10 |
| | | | | E 02 | 005 770 701 490 000 | 002773 - SL WW RTBRD 20Z | \$0.00 |
| | | | | E 02 | 005 770 701 490 000 | 004266 - FS MWGW 6"HOT 16P34Z | \$0.00 |
| | | | | E 02 | 005 770 701 490 000 | 005600 - FS MWGW 1"HAM 30P65Z | \$88.20 |
| | | | | E 02 | 005 770 701 490 000 | 003087 - SL SNS MWGW RT 2oz | \$25.50 |
| | | | | E 02 | 005 770 701 490 000 | 001098 - FS WHT 4IN HAM 30P6OZ | \$0.00 |
| | | | | E 02 | 005 770 701 490 000 | 006619 - SL SNS MWGW RT 2oz | \$0.00 |
| PO#: | Voucher #: | 75501 | Invoice | Invoice No: | 52163990005561 | 10/1/2024 | Paid Amt: \$113.70 |
| | | | | | | | Check Amount: \$497.20 |
| 0390 | BOR | 9477280 | 4322 | | Freshwater Education District | | Check |
| | | | | E 01 | 200 203 000 391 000 | GR 1-6 EXT TIME SUMMER TARGETED SERVIC | \$30,409.76 |
| | | | | E 01 | 200 203 000 391 000 | GR 7-8 EXT TIME SUMMER TARGETED SERVIC | \$4,713.66 |
| PO#: | Voucher #: | 75506 | Invoice | Invoice No: | 20211 | 10/1/2024 | Paid Amt: \$35,123.42 |
| | | | | | | | Check Amount: \$35,123.42 |
| 0390 | BOR | 9477281 | 2206 | | HAWLEY SCHOOLS - ISD #150 | | Check |
| | | | | E 01 | 222 296 000 820 102 | Varsity Tournament - 09/14/24 | \$250.00 |
| PO#: | Voucher #: | 75495 | Invoice | Invoice No: | 09/23/24 | 10/1/2024 | Paid Amt: \$250.00 |
| | | | | | | | Check Amount: \$250.00 |

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Detail Payment Register By Check

| Co | Bank | Check No | Code | Rcd | Vendor | Pmt/Void Date | Pmt Type | | |
|------|------|-------------|-------------------|--------------|--------------------------------------|---|------------------|----------------------|-------------------|
| 0390 | BOR | 9477282 | 4847 | | Josten's | | Check | | |
| | | | | E 21 | 005 298 301 401 712 | Remaining Payments for the 2023/24 SY Ord | | \$3,618.96 | |
| | | PO#: | Voucher #: | 75502 | Invoice | Invoice No: 1395121 | 10/1/2024 | Paid Amt: | \$3,618.96 |
| | | | | | | | | Check Amount: | \$3,618.96 |
| 0390 | BOR | 9477283 | 4728 | | Lakewood Health Center Clinic | | Check | | |
| | | | | E 01 | 005 760 720 305 000 | 23277290 - Otto, Jennifer DOT Physical | | \$90.00 | |
| | | PO#: | Voucher #: | 75497 | Invoice | Invoice No: 29930 | 10/1/2024 | Paid Amt: | \$90.00 |
| | | | | E 01 | 005 760 720 305 000 | 23334560 - Peterson, Brian DOT Physical | | \$90.00 | |
| | | PO#: | Voucher #: | 75498 | Invoice | Invoice No: 29780 | 10/1/2024 | Paid Amt: | \$90.00 |
| | | | | | | | | Check Amount: | \$180.00 |
| 0390 | BOR | 9477284 | 3517 | | MASMS | | Check | | |
| | | | | E 01 | 005 810 000 305 000 | Membership Dues - Jeff Nelson | | \$125.00 | |
| | | PO#: | Voucher #: | 75483 | Invoice | Invoice No: 09/23/24 | 10/1/2024 | Paid Amt: | \$125.00 |
| | | | | | | | | Check Amount: | \$125.00 |
| 0390 | BOR | 9477285 | 03261 | | MSEA | | Check | | |
| | | | | B 01 | 215 031 | Msea | | \$367.97 | |
| | | PO#: | Voucher #: | 75533 | Invoice | Invoice No: S2025060 | 10/1/2024 | Paid Amt: | \$367.97 |
| | | | | B 01 | 215 031 | Msea | | \$434.63 | |
| | | PO#: | Voucher #: | 75457 | Invoice | Invoice No: S2025050 | 10/1/2024 | Paid Amt: | \$434.63 |
| | | | | | | | | Check Amount: | \$802.60 |
| 0390 | BOR | 9477286 | 5423 | | PERFORMANCE FOOD SERVICE | | Check | | |
| | | | | E 02 | 005 770 705 490 000 | Breakfast | | \$40.32 | |
| | | | | E 02 | 005 770 701 401 000 | Non-Food | | \$40.20 | |
| | | | | E 02 | 005 770 701 490 000 | Food | | \$814.55 | |
| | | PO#: | Voucher #: | 75505 | Invoice | Invoice No: 268009 | 10/1/2024 | Paid Amt: | \$895.07 |
| | | | | | | | | Check Amount: | \$895.07 |
| 0390 | BOR | 9477287 | 00760 | | Poppler's Music | | Check | | |
| | | | | E 01 | 300 258 000 430 000 | Item 7 - HCB2404 - Rising Earth (View From tl | | \$55.00 | |
| | | PO#: | Voucher #: | 75487 | Invoice | Invoice No: 2922269 | 10/1/2024 | Paid Amt: | \$55.00 |
| | | | | E 01 | 300 258 000 430 000 | Item 6 - 98-TSGB032 - Wild Blue - Concert Ba | | \$65.00 | |
| | | PO#: | Voucher #: | 75486 | Invoice | Invoice No: 2921733 | 10/1/2024 | Paid Amt: | \$65.00 |
| | | | | E 01 | 300 258 000 430 000 | Item 8 - RSMC076 - Stay - Concert Band | | \$70.00 | |
| | | PO#: | Voucher #: | 75488 | Invoice | Invoice No: 2932497 | 10/1/2024 | Paid Amt: | \$70.00 |
| | | | | E 01 | 300 258 000 430 000 | Item 1 - RCC10MH - La Voz Clarinet Reed Mer | | \$22.95 | |
| | | | | E 01 | 300 258 000 430 000 | Item 2 - 3517C - Bach Trumpet Mouthpiece - 7 | | \$65.00 | |
| | | | | E 01 | 300 258 000 430 000 | Item 3 - PMPCFG - Popplers Green Choral Fol | | \$13.00 | |
| | | | | E 01 | 300 258 000 430 000 | Item 4 - 98-TSGB035 - Under the Ice - Concer | | \$75.00 | |

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Detail Payment Register By Check

| Co | Bank | Check No | Code | Rcd | Vendor | Pmt/Void Date | Pmt Type | | |
|------------------|-------------------|--------------|---------|--------------------|--------------------------------------|--|------------------|----------------------|-------------------|
| 0390 | BOR | 9477287 | 00760 | | Poppler's Music | | Check | | |
| | | | | E 01 | 300 258 000 430 000 | Item 5 - 03746668 - Dance the Night - MB | | \$65.00 | |
| PO#: | Voucher #: | 75485 | Invoice | Invoice No: | 2920229 | 10/1/2024 | Paid Amt: | \$240.95 | |
| | | | | | | | | Check Amount: | \$430.95 |
| 0390 | BOR | 9477288 | 04330 | | ROSEAU HIGH SCHOOL | | Check | | |
| | | | | E 01 | 222 292 000 820 109 | Cross-Country Meet Dues - 09/05/24 | | \$200.00 | |
| PO#: | Voucher #: | 75491 | Invoice | Invoice No: | 09/23/24 | 10/1/2024 | Paid Amt: | \$200.00 | |
| | | | | | | | | Check Amount: | \$200.00 |
| 0390 | BOR | 9477289 | 4464 | | Roseau Volleyball | | Check | | |
| | | | | E 01 | 222 296 000 820 102 | 7th Grade Tournament - 09/14/24 | | \$100.00 | |
| | | | | E 01 | 222 296 000 820 102 | 8th Grade Tournament - 09/14/24 | | \$100.00 | |
| | | | | E 01 | 222 296 000 820 102 | C-Team Tournament - 09/13/24 | | \$100.00 | |
| PO#: | Voucher #: | 75494 | Invoice | Invoice No: | 09/23/24 | 10/1/2024 | Paid Amt: | \$300.00 | |
| | | | | | | | | Check Amount: | \$300.00 |
| 0390 | BOR | 9477290 | 5012 | | SCHOLASTIC** | | Check | | |
| | | | | E 01 | 100 203 000 430 000 | Credit | | \$131.78 | |
| PO#: | Voucher #: | 74792 | Credit | Invoice No: | M7403833 | 10/1/2024 | Paid Amt: | (\$131.78) | |
| | | | | E 04 | 005 583 354 305 000 | My Big World | | \$115.00 | |
| | | | | E 04 | 005 583 354 305 000 | Shipping & Handling | | \$11.50 | |
| PO#: | Voucher #: | 75482 | Invoice | Invoice No: | M7509753 | 10/1/2024 | Paid Amt: | \$126.50 | |
| | | | | E 01 | 100 203 000 430 000 | Credit | | \$107.50 | |
| PO#: | Voucher #: | 74791 | Credit | Invoice No: | M7390843 | 10/1/2024 | Paid Amt: | (\$107.50) | |
| | | | | E 01 | 100 203 000 430 000 | Let's Find Out - Grade K | | \$250.00 | |
| | | | | E 01 | 100 203 000 430 000 | Shipping & Handling | | \$25.00 | |
| PO#: 9174 | Voucher #: | 75510 | Invoice | Invoice No: | M7540899 | 10/1/2024 | Paid Amt: | \$275.00 | |
| | | | | | | | | Check Amount: | \$162.22 |
| 0390 | BOR | 9477291 | 1360 | | Team Laboratory Chemical, LLC | | Check | | |
| | | | | E 02 | 005 770 701 350 000 | T182P - Pryme Zyme Ultra | | \$960.00 | |
| | | | | E 02 | 005 770 701 350 000 | HPUMP - Hydro Pump | | \$300.00 | |
| | | | | E 02 | 005 770 701 350 000 | Freight | | \$10.00 | |
| PO#: | Voucher #: | 75512 | Invoice | Invoice No: | INV0043182 | 10/1/2024 | Paid Amt: | \$1,270.00 | |
| | | | | | | | | Check Amount: | \$1,270.00 |
| 0390 | BOR | 9477292 | 00364 | | US Foods | | Check | | |
| | | | | E 02 | 005 770 701 401 000 | Spoodle Perforated 6oz. | | \$74.00 | |
| | | | | E 02 | 005 770 701 401 000 | Spoodle Perforated 8oz. | | \$75.96 | |
| PO#: | Voucher #: | 75515 | Invoice | Invoice No: | 5053797 | 10/1/2024 | Paid Amt: | \$149.96 | |
| | | | | E 02 | 005 770 705 490 000 | Breakfast | | \$435.04 | |
| | | | | E 02 | 005 770 701 401 000 | NonFood | | \$162.65 | |

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Detail Payment Register By Check

| Co | Bank | Check No | Code | Rcd | Vendor | | Pmt/Void Date | | Pmt Type |
|------|------|------------|-------|---------|---|--|---------------|------------|--------------------------|
| 0390 | BOR | 9477292 | 00364 | | US Foods | | | | Check |
| | | | | E 02 | 005 770 701 490 000 | Food | | \$1,646.95 | |
| PO#: | | Voucher #: | 75516 | Invoice | Invoice No: 5254343 | | 10/1/2024 | | Paid Amt: \$2,244.64 |
| | | | | E 02 | 005 770 705 490 000 | Breakfast | | \$876.28 | |
| | | | | E 02 | 005 770 701 401 000 | NonFood | | \$28.88 | |
| | | | | E 02 | 005 770 701 490 000 | Food | | \$1,412.93 | |
| PO#: | | Voucher #: | 75517 | Invoice | Invoice No: 5065215 | | 10/1/2024 | | Paid Amt: \$2,318.09 |
| | | | | | | | | | Check Amount: \$4,712.69 |
| 0390 | BOR | 9477293 | 04679 | | Walleye Capital Sanitation | | | | Check |
| | | | | E 01 | 005 810 000 330 000 | Monthly Commercial Refuse | | \$242.00 | |
| | | | | E 01 | 005 810 000 330 000 | Fuel Surcharge | | \$56.59 | |
| | | | | E 01 | 005 810 000 330 000 | Recycleables | | \$135.30 | |
| | | | | E 01 | 005 810 000 330 000 | Commercial SWMT | | \$50.76 | |
| PO#: | | Voucher #: | 75509 | Invoice | Invoice No: 24200 | | 10/1/2024 | | Paid Amt: \$484.65 |
| | | | | | | | | | Check Amount: \$484.65 |
| 0390 | BOR | 9477294 | 4149 | | WARROAD SCHOOL - ISD #690 | | | | Check |
| | | | | E 01 | 222 296 000 820 102 | 7th Grade Tournament - 09/28/24 | | \$100.00 | |
| | | | | E 01 | 222 296 000 820 102 | 8th Grade Tournament - 09/28/24 | | \$100.00 | |
| PO#: | | Voucher #: | 75496 | Invoice | Invoice No: 09/23/24 | | 10/1/2024 | | Paid Amt: \$200.00 |
| | | | | E 01 | 222 292 000 820 109 | Cross-Country Meet Dues - 09/09/24 | | \$125.00 | |
| PO#: | | Voucher #: | 75492 | Invoice | Invoice No: 09/23/24 | | 10/1/2024 | | Paid Amt: \$125.00 |
| | | | | | | | | | Check Amount: \$325.00 |
| 0390 | BOR | 9477295 | 5253 | | WL HALL COMPANY | | | | Check |
| | | | | E 01 | 005 865 384 350 000 | Replace 6 Damaged Trolleys | | \$4,552.00 | |
| | | | | E 01 | 005 865 384 350 000 | Per Diem | | \$390.00 | |
| | | | | E 01 | 005 865 384 350 000 | Standard trip Charge | | \$275.00 | |
| PO#: | | Voucher #: | 75503 | Invoice | Invoice No: 14994 | | 10/1/2024 | | Paid Amt: \$5,217.00 |
| | | | | | | | | | Check Amount: \$5,217.00 |
| 0390 | BOR | 9477296 | 08652 | | MINNESOTA BUREAU OF CRIMINAL APPREHENSION | | | | Check |
| | | | | E 01 | 005 716 342 311 000 | Raschke, Jaylin | | \$15.00 | |
| PO#: | | Voucher #: | 75560 | Invoice | Invoice No: 10/02/24 | | 10/2/2024 | | Paid Amt: \$15.00 |
| | | | | | | | | | Check Amount: \$15.00 |
| 0390 | BOR | 9477297 | 2899 | | AMAZON CAPITAL SERVICES | | | | Check |
| | | | | E 21 | 005 298 301 401 713 | B07WRL1NTY Giggie N Go Limbo Game for A | | \$17.09 | |
| | | | | E 21 | 005 298 301 401 713 | B0B566T4SF Kilshye Silver Tiaras and Crowr | | \$80.52 | |
| | | | | E 21 | 005 298 301 401 713 | B0CSYQ21T9 X XBEN Field Day Tug of War F | | \$37.56 | |
| | | | | E 21 | 005 298 301 401 713 | Amazon Shipping Charge | | \$16.98 | |
| | | | | E 21 | 005 298 301 401 713 | Promotions & Discounts | | (\$6.99) | |

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Detail Payment Register By Check

| Co | Bank | Check No | Code | Rcd | Vendor | Pmt/Void Date | Pmt Type | | |
|------|-----------|------------|-------|---------|------------------------------------|--|----------|---------------|------------|
| 0390 | BOR | 9477297 | 2899 | | AMAZON CAPITAL SERVICES | | Check | | |
| | | | | E 21 | 005 298 301 401 713 | B07FPVPLBS - Andrson's Burgundy Satin Kin | | \$79.99 | |
| | PO#: 9229 | Voucher #: | 75554 | Invoice | Invoice No: 1KW-YCYY-W77D | 10/4/2024 | | Paid Amt: | \$225.15 |
| | | | | E 21 | 005 298 301 401 713 | B07FPVPLBS Anderson's Burgundy Satin Kin | | \$79.99 | |
| | | | | E 21 | 005 298 301 401 713 | Shipping & Handling | | \$9.99 | |
| | PO#: 9229 | Voucher #: | 75553 | Invoice | Invoice No: 1XF7-64GW-LGG3 | 10/4/2024 | | Paid Amt: | \$89.98 |
| | | | | | | | | Check Amount: | \$315.13 |
| 0390 | BOR | 9477298 | 3348 | | CO-OP SERVICES OF BAUDETTE | | Check | | |
| | | | | E 01 | 005 760 720 442 000 | Fuel | | \$5,804.54 | |
| | PO#: | Voucher #: | 75563 | Invoice | Invoice No: 10/03/24 | 10/4/2024 | | Paid Amt: | \$5,804.54 |
| | | | | | | | | Check Amount: | \$5,804.54 |
| 0390 | BOR | 9477299 | 5534 | | DONOVAN GROUP III | | Check | | |
| | | | | E 01 | 005 105 000 305 000 | Communication Planning - July Invoice | | \$2,000.00 | |
| | PO#: | Voucher #: | 75550 | Invoice | Invoice No: DGIII-2484 | 10/4/2024 | | Paid Amt: | \$2,000.00 |
| | | | | | | | | Check Amount: | \$2,000.00 |
| 0390 | BOR | 9477300 | 1771 | | EARTHGRAINS BAKING CO'S INC | | Check | | |
| | | | | E 02 | 005 770 701 490 000 | 002773 - SL WW RTBRD 20Z | | \$0.00 | |
| | | | | E 02 | 005 770 701 490 000 | 004266 - FS MWGW 6"HOT 16P34Z | | \$33.60 | |
| | | | | E 02 | 005 770 701 490 000 | 005600 - FS MWGW 1"HAM 30P65Z | | \$0.00 | |
| | | | | E 02 | 005 770 701 490 000 | 003087 - SL SNS MWGW RT 2oz | | \$0.00 | |
| | | | | E 02 | 005 770 701 490 000 | 001098 - FS WHT 4IN HAM 30P6OZ | | \$0.00 | |
| | | | | E 02 | 005 770 701 490 000 | 006619 - SL SNS MWGW RT 20z | | \$0.00 | |
| | | | | E 02 | 005 770 701 490 000 | 004259 - FS MWGW 6.75IN SUB6P | | \$40.32 | |
| | PO#: | Voucher #: | 75555 | Invoice | Invoice No: 52163990005714 | 10/4/2024 | | Paid Amt: | \$73.92 |
| | | | | | | | | Check Amount: | \$73.92 |
| 0390 | BOR | 9477301 | 08899 | | Grainger, Inc. | | Check | | |
| | | | | E 01 | 005 810 000 401 000 | 802PR6 - V-BELT,30 IN L,1/2 IN W TOP,RUBBE | | \$52.88 | |
| | PO#: | Voucher #: | 75548 | Invoice | Invoice No: 9244595915 | 10/4/2024 | | Paid Amt: | \$52.88 |
| | | | | E 01 | 005 810 000 401 000 | 2HEA1 - RECEPT,WHITE,20 A,2P3W,BACK; SII | | \$115.70 | |
| | | | | E 01 | 005 810 000 401 000 | 52AU82 - CONNECTOR,STEEL,OVERALL L 1 | | \$43.05 | |
| | PO#: | Voucher #: | 75547 | Invoice | Invoice No: 9242840545 | 10/4/2024 | | Paid Amt: | \$158.75 |
| | | | | | | | | Check Amount: | \$211.63 |
| 0390 | BOR | 9477302 | 01005 | | HAWKINS, INC. | | Check | | |
| | | | | E 04 | 005 590 321 401 811 | 499991 - Freight Charge | | \$32.00 | |
| | | | | E 04 | 005 590 321 401 811 | 32243 - pH Down LO | | \$786.87 | |
| | | | | E 04 | 005 590 321 401 811 | 699922 - 15 GA Blu/Black Deidrum | | (\$15.00) | |
| | | | | E 04 | 005 590 321 401 811 | 14420 - Sodium Bicarbonate | | \$41.00 | |
| | | | | E 04 | 005 590 321 401 811 | 699922 - 15GA Blu/Black Deldrum | | (\$30.00) | |

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Detail Payment Register By Check

| Co | Bank | Check No | Code | Rcd | Vendor | Pmt/Void Date | Pmt Type | |
|-------------|------|-------------------|--------------|---------|-----------------------------------|--|----------------------|-------------------|
| 0390 | BOR | 9477302 | 01005 | | HAWKINS, INC. | | Check | |
| | | | | E 04 | 005 590 321 401 811 | 699922 - 15GA Blu/Black Deldrum | | (\$15.00) |
| | | | | E 04 | 005 590 321 401 811 | EC-15 - Environmental Charge | | \$8.00 |
| | | | | E 04 | 005 590 321 401 811 | Fuel Surcharge | | \$26.00 |
| | | | | E 04 | 005 590 321 401 811 | 699922 - 15GA Blu/Black Deldrum | | \$60.00 |
| | | | | E 04 | 005 590 321 401 811 | 367817 - R-0870-1 DPD Powder(10 G) | | \$13.60 |
| | | | | E 04 | 005 590 321 401 811 | 367818 - R-0871-C FAS DPD Titrating | | \$34.60 |
| PO#: | | Voucher #: | 75549 | Invoice | Invoice No: 6859042 | 10/4/2024 | Paid Amt: | \$942.07 |
| | | | | | | | Check Amount: | \$942.07 |
| 0390 | BOR | 9477303 | 3035 | | Hometown Hardware | | Check | |
| | | | | E 01 | 005 810 000 401 000 | Maintenance | | \$892.18 |
| | | | | E 04 | 005 590 321 401 811 | Pool | | \$56.15 |
| PO#: | | Voucher #: | 75562 | Invoice | Invoice No: 10/03/24 | 10/4/2024 | Paid Amt: | \$948.33 |
| | | | | E 01 | 005 810 000 401 000 | Maintenance | | \$138.34 |
| | | | | E 02 | 005 770 701 350 000 | Kitchen | | \$12.99 |
| PO#: | | Voucher #: | 75561 | Invoice | Invoice No: 10/03/24 | 10/4/2024 | Paid Amt: | \$151.33 |
| | | | | | | | Check Amount: | \$1,099.66 |
| 0390 | BOR | 9477305 | 4554 | | NAPA AUTO PARTS - BAUDETTE | | Check | |
| | | | | E 01 | 005 760 720 401 000 | 55 gal of edf | | \$133.00 |
| PO#: | | Voucher #: | 75557 | Invoice | Invoice No: 221249 | 10/4/2024 | Paid Amt: | \$133.00 |
| | | | | | | | Check Amount: | \$133.00 |
| 0390 | BOR | 9477306 | 4100 | | Pemberton Law, P.L.L.P. | | Check | |
| | | | | E 01 | 005 020 000 305 000 | 08/20 - Review and respond to Superintendent | | \$75.00 |
| | | | | E 01 | 005 020 000 305 000 | 08/26 - Receive and process emails to/from J | | \$29.00 |
| PO#: | | Voucher #: | 75551 | Invoice | Invoice No: 10/01/24 | 10/4/2024 | Paid Amt: | \$104.00 |
| | | | | | | | Check Amount: | \$104.00 |
| 0390 | BOR | 9477307 | 00133 | | Sjoberg's Cable TV | | Check | |
| | | | | E 01 | 005 810 000 320 000 | SEP FCC FEE | | \$0.10 |
| | | | | E 01 | 005 810 000 320 000 | SEP BULK BASIC | | \$106.29 |
| PO#: | | Voucher #: | 75556 | Invoice | Invoice No: 09/24/24 | 10/4/2024 | Paid Amt: | \$106.39 |
| | | | | | | | Check Amount: | \$106.39 |
| 0390 | BOR | 9477308 | 5281 | | Warroad Threads | | Check | |
| | | | | E 01 | 222 292 000 820 105 | 219581 - Backstock Tee PC38ILS - Small | | \$84.00 |
| | | | | E 01 | 222 292 000 820 105 | 219581 - Backstock Tee PC38ILS - Medium | | \$42.00 |
| | | | | E 01 | 222 292 000 820 105 | 219581 - Backstock Tee PC38ILS - Large | | \$70.00 |
| | | | | E 01 | 222 292 000 820 105 | 219581 - Backstock Tee PC54YLS - Large | | \$70.00 |
| | | | | E 01 | 222 292 000 820 105 | 219581 - Backstock Hoodie DT6100 - Small | | \$92.00 |
| | | | | E 01 | 222 292 000 820 105 | 219579 - Backstock Hoodie DT6100 - Medium | | \$23.00 |

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Detail Payment Register By Check

| Co | Bank | Check No | Code | Rcd | Vendor | Pmt/Void Date | Pmt Type |
|------------------|-------------------|--------------|---------|---------------------|--|--|---------------------------------|
| 0390 | BOR | 9477308 | 5281 | | Warroad Threads | | Check |
| | | | | E 01 | 222 292 000 820 105 | 219579 - Backstock Hoodie DT6100 - Large | \$69.00 |
| | | | | E 01 | 222 292 000 820 105 | 219579 - Backstock Hoodie DT6100Y - Medium | \$46.00 |
| | | | | E 01 | 222 292 000 820 105 | 219579 - Backstock Hoodie DT3100Y - Large | \$92.00 |
| | | | | E 01 | 222 292 000 820 105 | 222945 - Backstock Sweatpant DT6107 - Small | \$81.00 |
| | | | | E 01 | 222 292 000 820 105 | 222945 - Backstock Sweatpant DT6107 - Medium | \$27.00 |
| | | | | E 01 | 222 292 000 820 105 | 222945 - Backstock Sweatpant DT6107 - Large | \$81.00 |
| | | | | E 01 | 222 292 000 820 105 | 222945 - Backstock Sweatpant PC78YJ - Large | \$80.00 |
| PO#: 9230 | Voucher #: | 75552 | Invoice | | Invoice No: 26286 | 10/4/2024 | Paid Amt: \$857.00 |
| | | | E 21 | 005 298 301 401 723 | 219581 - DM130 Royal Frost - Small | \$96.00 | |
| | | | E 21 | 005 298 301 401 723 | 219581 - DM130 Royal Frost - Medium | \$64.00 | |
| | | | E 21 | 005 298 301 401 723 | 219581 - DM130 Royal Frost - Large | \$48.00 | |
| | | | E 21 | 005 298 301 401 723 | 219581 - DM130 Royal Frost - XL | \$16.00 | |
| | | | E 21 | 005 298 301 401 723 | 219581 - DT130Y Royal Frost - Large | \$128.00 | |
| | | | E 21 | 005 298 301 401 723 | 219581 - DT130Y Royal Frost - XL | \$288.00 | |
| PO#: 9227 | Voucher #: | 75559 | Invoice | | Invoice No: 26291 | 10/4/2024 | Paid Amt: \$640.00 |
| | | | | | | | Check Amount: \$1,497.00 |
| 0390 | BOR | 9477309 | 5553 | | UNITED STATES POSTAL SERVICE | | Check |
| | | | | E 01 | 005 105 000 305 000 | Referendum Mailer Postage | \$435.84 |
| PO#: | Voucher #: | 75597 | Invoice | | Invoice No: 10/08/24 | 10/8/2024 | Paid Amt: \$435.84 |
| | | | | | | | Check Amount: \$435.84 |
| 0390 | BOR | 9477310 | 5552 | | MESENBRINK, JONATHAN | | Check |
| | | | | E 01 | 005 810 000 305 000 | Base Rate Per Hour | \$360.00 |
| PO#: | Voucher #: | 75598 | Invoice | | Invoice No: 36 | 10/8/2024 | Paid Amt: \$360.00 |
| | | | | | | | Check Amount: \$360.00 |
| 0390 | BOR | 9477311 | 02005 | | UNIVERSITY OF MINNESOTA | | Check |
| | | | | E 01 | 300 260 000 430 000 | Regular Soil Test | \$180.00 |
| | | | | E 01 | 300 260 000 430 000 | Nitrate Soil Test | \$76.50 |
| PO#: | Voucher #: | 75630 | Invoice | | Invoice No: 10/14/24 | 10/14/2024 | Paid Amt: \$256.50 |
| | | | | | | | Check Amount: \$256.50 |
| 0390 | BOR | 9477312 | 2899 | | AMAZON CAPITAL SERVICES | | Check |
| | | | | E 01 | 100 420 740 433 000 | B0775YFNZV Huggies Little Swimmers Dispc | \$93.96 |
| | | | | E 01 | 100 420 740 433 000 | Amazon Shipping Charge | \$6.99 |
| PO#: 9234 | Voucher #: | 75626 | Invoice | | Invoice No: 1JYJ-14XY-47RF | 10/14/2024 | Paid Amt: \$100.95 |
| | | | E 21 | 005 298 301 401 701 | B07PCR8L9Q MAXTID Sensory Weighted Du | \$77.94 | |
| | | | E 21 | 005 298 301 401 701 | B07QT96RCC Florensi Weighted Lap Pad for | \$29.90 | |
| | | | E 21 | 005 298 301 401 701 | B09MJJKDNS Sky Castle DoodleJamz JellyB | \$49.95 | |
| | | | E 21 | 005 298 301 401 701 | B0BCV3L4Z4 8 Retro Calming Corner Poster | \$19.39 | |

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Detail Payment Register By Check

| Co | Bank | Check No | Code | Rcd | Vendor | Pmt/Void Date | Pmt Type | |
|------------------|-------------------|--------------|---------|------|-----------------------------------|--|----------------------|-------------------|
| 0390 | BOR | 9477312 | 2899 | | AMAZON CAPITAL SERVICES | | Check | |
| | | | | E 21 | 005 298 301 401 701 | B0BH97P237 LITTLE CHUBBY ONE Weightex | \$19.95 | |
| | | | | E 21 | 005 298 301 401 701 | B0C74L7TVL 5 PCS Marble Maze Mat Senso | \$17.99 | |
| PO#: 9214 | Voucher #: | 75616 | Invoice | | Invoice No: 1VRT-4479-1JVW | 10/14/2024 | Paid Amt: | \$215.12 |
| | | | | E 01 | 005 108 000 401 000 | B0D4ZKGQNZ - M11XH Toner Cartridge | \$81.98 | |
| | | | | E 01 | 005 108 000 401 000 | B07K6HKD8S - Benefei 4K HDMI Coupler | \$4.65 | |
| | | | | E 01 | 005 108 000 401 000 | B00SISZ24K - v4ink 4PK Compatible Toner Ca | \$58.99 | |
| PO#: | Voucher #: | 75625 | Credit | | Invoice No: 1RDX-RTGL-NJCW | 10/14/2024 | Paid Amt: | (\$145.62) |
| | | | | E 01 | 005 108 000 401 000 | B0D4ZKGQNZ - M11XH Toner Cartridge | \$40.99 | |
| PO#: | Voucher #: | 75624 | Credit | | Invoice No: 11WQ-HNN4-QDLT | 10/14/2024 | Paid Amt: | (\$40.99) |
| | | | | E 04 | 005 582 344 430 000 | B0CQ6ZRZZL - Ticonderoga My First Short Ti | \$41.94 | |
| | | | | E 04 | 005 582 344 430 000 | Shipping Charges | \$6.99 | |
| PO#: | Voucher #: | 75623 | Credit | | Invoice No: 1NVP-HVH9-1KV4 | 10/14/2024 | Paid Amt: | (\$48.93) |
| | | | | | | | Check Amount: | \$80.53 |
| 0390 | BOR | 9477313 | 5557 | | ARROW PRINTING INC. | | Check | |
| | | | | E 01 | 005 105 000 305 000 | LOTW Mailer \ School Referendum | \$521.65 | |
| | | | | E 01 | 005 105 000 305 000 | NCOA, Presort, Tab, Inkjet, and Drop Mail | \$150.00 | |
| PO#: | Voucher #: | 75572 | Invoice | | Invoice No: 183285 | 10/14/2024 | Paid Amt: | \$671.65 |
| | | | | | | | Check Amount: | \$671.65 |
| 0390 | BOR | 9477314 | 00130 | | Auto Value Baudette | | Check | |
| | | | | E 01 | 005 760 720 401 000 | 1368-4B - M Conn 1/4 in Tube-1 | \$27.81 | |
| PO#: | Voucher #: | 75578 | Invoice | | Invoice No: 39215805 | 10/14/2024 | Paid Amt: | \$27.81 |
| | | | | E 01 | 005 760 720 401 000 | Speedee Fee Collection | \$17.55 | |
| PO#: | Voucher #: | 75577 | Invoice | | Invoice No: 39215604 | 10/14/2024 | Paid Amt: | \$17.55 |
| | | | | | | | Check Amount: | \$45.36 |
| 0390 | BOR | 9477315 | 4898 | | Bemidji Welders Supply | | Check | |
| | | | | E 01 | 300 399 000 430 000 | September 2024 Charges | \$16.10 | |
| PO#: | Voucher #: | 75620 | Invoice | | Invoice No: 0030045952 | 10/14/2024 | Paid Amt: | \$16.10 |
| | | | | | | | Check Amount: | \$16.10 |
| 0390 | BOR | 9477316 | 5087 | | BSN Sports LLC** | | Check | |
| | | | | E 01 | 222 294 000 401 102 | 460094 - Baden Perfection 15-0 Vball Blu/Gry | \$1,042.50 | |
| | | | | E 01 | 222 294 000 401 102 | 203585 - SV5WSC VB-Card/Wh/Gold | \$835.00 | |
| | | | | E 01 | 222 294 000 401 102 | Freight | \$91.10 | |
| PO#: | Voucher #: | 75566 | Invoice | | Invoice No: 926120304 | 10/14/2024 | Paid Amt: | \$1,968.60 |
| | | | | | | | Check Amount: | \$1,968.60 |
| 0390 | BOR | 9477317 | 04065 | | Cole Papers, Inc. | | Check | |
| | | | | E 01 | 005 810 000 401 000 | BRO006 - ITT1316DZ WHITE 13X16 TOWEL | \$31.78 | |
| | | | | E 01 | 005 810 000 401 000 | CRZ26495 - 26495 PACIFIC BLUE ULTRA 8" N | \$160.00 | |

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Detail Payment Register By Check

| Co | Bank | Check No | Code | Rcd | Vendor | Pmt/Void Date | Pmt Type | |
|-------------|-------------------|--------------|---------|--------------------|------------------------------------|--|----------------------|-------------------|
| 0390 | BOR | 9477317 | 04065 | | Cole Papers, Inc. | | Check | |
| | | | | E 01 | 005 810 000 401 000 | KAI021 - CHPLUG CHEMICAL DRAW TUBE WI | | \$10.47 |
| | | | | E 01 | 005 810 000 401 000 | CRZ375 - 19375 COMPACT CORELESS 2PLY | | \$305.12 |
| | | | | E 01 | 005 810 000 401 000 | RUB6141 - 6141 BROWN WAXED NAPKIN REC | | \$138.69 |
| | | | | E 01 | 005 810 000 401 000 | CRZ26495 - 26495 PACIFIC BLUE ULTRA 8" N | | \$640.00 |
| PO#: | Voucher #: | 75615 | Invoice | Invoice No: | 10489852 | 10/14/2024 | Paid Amt: | \$1,286.06 |
| | | | | | | | Check Amount: | \$1,286.06 |
| 0390 | BOR | 9477318 | 3348 | | CO-OP SERVICES OF BAUDETTE | | Check | |
| | | | | E 01 | 005 760 720 442 000 | Fuel | | \$4,734.39 |
| PO#: | Voucher #: | 75611 | Invoice | Invoice No: | 10/09/24 | 10/14/2024 | Paid Amt: | \$4,734.39 |
| | | | | | | | Check Amount: | \$4,734.39 |
| 0390 | BOR | 9477319 | 4473 | | DGF SCHOOLS - ISD #2164 | | Check | |
| | | | | E 01 | 222 296 000 820 102 | C-Team Volleyball Tournament 2024 | | \$100.00 |
| PO#: | Voucher #: | 75609 | Invoice | Invoice No: | 10/09/24 | 10/14/2024 | Paid Amt: | \$100.00 |
| | | | | | | | Check Amount: | \$100.00 |
| 0390 | BOR | 9477320 | 00229 | | Dodds Lumber Co. | | Check | |
| | | | | E 01 | 005 810 000 401 000 | 4X4-8 Treated | | \$255.24 |
| | | | | E 01 | 005 810 000 401 000 | 2X4-8 Treated (Wane Free) | | \$44.80 |
| PO#: | Voucher #: | 75602 | Invoice | Invoice No: | 344293 | 10/14/2024 | Paid Amt: | \$300.04 |
| | | | | | | | Check Amount: | \$300.04 |
| 0390 | BOR | 9477321 | 5534 | | DONOVAN GROUP III | | Check | |
| | | | | E 01 | 005 105 000 305 000 | Communication Planning - September Invoice | | \$2,000.00 |
| PO#: | Voucher #: | 75568 | Invoice | Invoice No: | DGIII-2530 | 10/14/2024 | Paid Amt: | \$2,000.00 |
| | | | | | | | Check Amount: | \$2,000.00 |
| 0390 | BOR | 9477322 | 1771 | | EARTHGRAINS BAKING CO'S INC | | Check | |
| | | | | E 02 | 005 770 701 490 000 | 002773 - SL WW RTBRD 20Z | | \$34.00 |
| | | | | E 02 | 005 770 701 490 000 | 004266 - FS MWGW 6"HOT 16P34Z | | \$0.00 |
| | | | | E 02 | 005 770 701 490 000 | 005600 - FS MWGW 1"HAM 30P65Z | | \$138.60 |
| | | | | E 02 | 005 770 701 490 000 | 003087 - SL SNS MWGW RT 2oz | | \$0.00 |
| | | | | E 02 | 005 770 701 490 000 | 001098 - FS WHT 4IN HAM 30P6OZ | | \$0.00 |
| | | | | E 02 | 005 770 701 490 000 | 006619 - SL SNS MWGW RT 20z | | \$0.00 |
| | | | | E 02 | 005 770 701 490 000 | 004259 - FS MWGW 6.75IN SUB6P | | \$0.00 |
| | | | | E 02 | 005 770 701 490 000 | 005455 - SL RS WHT HOT 16P28Z | | \$0.00 |
| PO#: | Voucher #: | 75585 | Invoice | Invoice No: | 52163990005741 | 10/14/2024 | Paid Amt: | \$172.60 |
| | | | | E 02 | 005 770 701 490 000 | 002773 - SL WW RTBRD 20Z | | \$34.00 |
| | | | | E 02 | 005 770 701 490 000 | 004266 - FS MWGW 6"HOT 16P34Z | | \$0.00 |
| | | | | E 02 | 005 770 701 490 000 | 005600 - FS MWGW 1"HAM 30P65Z | | \$0.00 |
| | | | | E 02 | 005 770 701 490 000 | 003087 - SL SNS MWGW RT 2oz | | \$0.00 |

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Detail Payment Register By Check

| Co | Bank | Check No | Code | Rcd | Vendor | Pmt/Void Date | Pmt Type | | |
|-------------|------|-------------------|--------------|---------|--------------------------------------|--|--------------|----------------------|-------------------|
| 0390 | BOR | 9477322 | 1771 | | EARTHGRAINS BAKING CO'S INC | | Check | | |
| | | | | E 02 | 005 770 701 490 000 | 001098 - FS WHT 4IN HAM 30P6OZ | | \$0.00 | |
| | | | | E 02 | 005 770 701 490 000 | 006619 - SL SNS MWGW RT 20z | | \$0.00 | |
| | | | | E 02 | 005 770 701 490 000 | 004259 - FS MWGW 6.75IN SUB6P | | \$0.00 | |
| | | | | E 02 | 005 770 701 490 000 | 005455 - SL RS WHT HOT 16P28Z | | \$33.60 | |
| PO#: | | Voucher #: | 75584 | Invoice | Invoice No: 52163990005775 | 10/14/2024 | | Paid Amt: | \$67.60 |
| | | | | E 02 | 005 770 701 490 000 | 002773 - SL WW RTBRD 20Z | | \$0.00 | |
| | | | | E 02 | 005 770 701 490 000 | 004266 - FS MWGW 6"HOT 16P34Z | | \$0.00 | |
| | | | | E 02 | 005 770 701 490 000 | 005600 - FS MWGW 1"HAM 30P65Z | | \$75.60 | |
| | | | | E 02 | 005 770 701 490 000 | 003087 - SL SNS MWGW RT 2oz | | \$0.00 | |
| | | | | E 02 | 005 770 701 490 000 | 001098 - FS WHT 4IN HAM 30P6OZ | | \$0.00 | |
| | | | | E 02 | 005 770 701 490 000 | 006619 - SL SNS MWGW RT 20z | | \$0.00 | |
| | | | | E 02 | 005 770 701 490 000 | 004259 - FS MWGW 6.75IN SUB6P | | \$0.00 | |
| | | | | E 02 | 005 770 701 490 000 | 005455 - SL RS WHT HOT 16P28Z | | \$0.00 | |
| PO#: | | Voucher #: | 75586 | Invoice | Invoice No: 52163990005758 | 10/14/2024 | | Paid Amt: | \$75.60 |
| | | | | | | | | Check Amount: | \$315.80 |
| 0390 | BOR | 9477323 | 5278 | | Educators Benefit Consultants | | Check | | |
| | | | | E 01 | 005 010 000 305 000 | 403B Compliance - Admin & Compliance Servi | | \$138.40 | |
| PO#: | | Voucher #: | 75621 | Invoice | Invoice No: 34370 | 10/14/2024 | | Paid Amt: | \$138.40 |
| | | | | | | | | Check Amount: | \$138.40 |
| 0390 | BOR | 9477324 | 2666 | | Ehlers & Associates, Inc. | | Check | | |
| | | | | E 01 | 005 105 000 305 000 | 2024 Capital Project Levy | | \$2,800.00 | |
| PO#: | | Voucher #: | 75573 | Invoice | Invoice No: 98988 | 10/14/2024 | | Paid Amt: | \$2,800.00 |
| | | | | | | | | Check Amount: | \$2,800.00 |
| 0390 | BOR | 9477325 | 08899 | | Grainger, Inc. | | Check | | |
| | | | | E 01 | 005 810 000 401 000 | 793FW4 - Gloves, Nitrile, Size 9 (L) | | \$176.30 | |
| PO#: | | Voucher #: | 75581 | Invoice | Invoice No: 9267537018 | 10/14/2024 | | Paid Amt: | \$176.30 |
| | | | | E 01 | 005 810 000 401 000 | 36H994 - PR, Coated Gloves, 3/4 DIP, 10-1/2" | | \$37.80 | |
| PO#: | | Voucher #: | 75582 | Invoice | Invoice No: 92464827792 | 10/14/2024 | | Paid Amt: | \$37.80 |
| | | | | E 01 | 005 810 000 401 000 | 5D883 - Connector, Nylon | | \$10.46 | |
| | | | | E 01 | 005 810 000 401 000 | 5D529 - Connector, Nylon | | \$9.58 | |
| | | | | E 01 | 005 810 000 401 000 | 5AA23 - Electrical Box Cover, Toggle Switch, | | \$5.58 | |
| | | | | E 01 | 005 810 000 401 000 | 492Y63 - HID, 105 W, ED17, Medium Screw (I | | \$347.23 | |
| | | | | E 01 | 005 810 000 401 000 | 492Y80 - HID, 175 W, ED28, Mogul Screw (E | | \$45.10 | |
| PO#: | | Voucher #: | 75583 | Invoice | Invoice No: 9263637127 | 10/14/2024 | | Paid Amt: | \$417.95 |
| | | | | | | | | Check Amount: | \$632.05 |
| 0390 | BOR | 9477326 | 01005 | | HAWKINS, INC. | | Check | | |
| | | | | E 04 | 005 590 321 401 811 | 499991 - Freight Charge | | \$26.00 | |

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Detail Payment Register By Check

| Co | Bank | Check No | Code | Rcd | Vendor | Pmt/Void Date | Pmt Type | |
|------------------|-------------------|--------------|---------|--------------------|--|---|----------------------|-----------------|
| 0390 | BOR | 9477326 | 01005 | | HAWKINS, INC. | | Check | |
| | | | | E 04 | 005 590 321 401 811 | 14420 - Sodium Bicarbonate | | \$123.00 |
| PO#: | Voucher #: | 75612 | Invoice | Invoice No: | 6868462 | 10/14/2024 | Paid Amt: | \$149.00 |
| | | | | | | | Check Amount: | \$149.00 |
| 0390 | BOR | 9477327 | 3969 | | HOUGHTEN MIFFLIN HARCOURT PUBLISHING CO. | | Check | |
| | | | | E 01 | 100 203 000 430 000 | 1677875 - Math Expressions (SIA) Consumat | | \$332.50 |
| | | | | E 01 | 100 203 000 430 000 | Shipping & Handling | | \$38.24 |
| PO#: 9228 | Voucher #: | 75613 | Invoice | Invoice No: | 956172494 | 10/14/2024 | Paid Amt: | \$370.74 |
| | | | | | | | Check Amount: | \$370.74 |
| 0390 | BOR | 9477328 | 3867 | | Interstate Power Systems, Inc. | | Check | |
| | | | | E 01 | 005 760 720 401 000 | DDE 23520381 - Sensor | | \$152.30 |
| | | | | E 01 | 005 760 720 401 000 | Parts - Freight Charge | | \$26.36 |
| PO#: | Voucher #: | 75628 | Invoice | Invoice No: | R016127455:01 | 10/14/2024 | Paid Amt: | \$178.66 |
| | | | | | | | Check Amount: | \$178.66 |
| 0390 | BOR | 9477329 | 5556 | | ITURITY | | Check | |
| | | | | E 01 | 005 108 000 305 000 | Lenovo 100e 2nd Gen AST Keyboard Replac | | \$594.00 |
| | | | | E 01 | 005 108 000 305 000 | Lenovo 100e 2nd Gen AST Keyboard & Track | | \$50.00 |
| PO#: | Voucher #: | 75607 | Invoice | Invoice No: | 241406 | 10/14/2024 | Paid Amt: | \$644.00 |
| | | | | | | | Check Amount: | \$644.00 |
| 0390 | BOR | 9477330 | 5031 | | KEMPS LLC | | Check | |
| | | | | E 02 | 005 770 701 495 000 | 26890 - DAIRY PURE 1% MK | | \$231.00 |
| | | | | E 02 | 005 770 701 495 000 | 65492 - TROMOO CHOC SK MK | | \$269.50 |
| | | | | E 02 | 005 770 701 495 000 | 27493 - MULU MILK LAC SK 8OZ 24 | | \$0.00 |
| | | | | E 02 | 005 770 701 495 000 | 26660 - Cass Skim MK HP 50CS | | \$0.00 |
| PO#: | Voucher #: | 75595 | Invoice | Invoice No: | 00000005397994 | 10/14/2024 | Paid Amt: | \$500.50 |
| | | | | E 02 | 005 770 701 495 000 | 26890 - DAIRY PURE 1% MK | | \$173.25 |
| | | | | E 02 | 005 770 701 495 000 | 65492 - TROMOO CHOC SK MK | | \$269.50 |
| | | | | E 02 | 005 770 701 495 000 | 27493 - MULU MILK LAC SK 8OZ 24 | | \$0.00 |
| | | | | E 02 | 005 770 701 495 000 | 26660 - Cass Skim MK HP 50CS | | \$38.40 |
| PO#: | Voucher #: | 75596 | Invoice | Invoice No: | 00000005402560 | 10/14/2024 | Paid Amt: | \$481.15 |
| | | | | E 02 | 005 770 701 495 000 | 26890 - DAIRY PURE 1% MK | | \$340.20 |
| | | | | E 02 | 005 770 701 495 000 | 65492 - TROMOO CHOC SK MK | | \$302.40 |
| | | | | E 02 | 005 770 701 495 000 | 27493 - MULU MILK LAC SK 8OZ 24 | | \$55.94 |
| | | | | E 02 | 005 770 701 495 000 | 26660 - Cass Skim MK HP 50CS | | \$0.00 |
| PO#: | Voucher #: | 75587 | Invoice | Invoice No: | 00000005385694 | 10/14/2024 | Paid Amt: | \$698.54 |
| | | | | E 02 | 005 770 701 495 000 | 26890 - DAIRY PURE 1% MK | | \$151.20 |
| | | | | E 02 | 005 770 701 495 000 | 65492 - TROMOO CHOC SK MK | | \$283.50 |
| | | | | E 02 | 005 770 701 495 000 | 27493 - MULU MILK LAC SK 8OZ 24 | | \$0.00 |

Lake of the Woods Public Schools #390

Detail Payment Register By Check

| Co | Bank | Check No | Code | Rcd | Vendor | Pmt/Void Date | Pmt Type | Check |
|-------------|------|-------------------|--------------|---------|-----------------------------------|---------------------------------|----------------------|-------------------|
| 0390 | BOR | 9477330 | 5031 | | KEMPS LLC | | | |
| | | | | E 02 | 005 770 701 495 000 | 26660 - Cass Skim MK HP 50CS | \$18.85 | |
| PO#: | | Voucher #: | 75588 | Invoice | Invoice No: 00000005390276 | 10/14/2024 | Paid Amt: | \$453.55 |
| | | | | E 02 | 005 770 701 495 000 | 26890 - DAIRY PURE 1% MK | \$132.30 | |
| | | | | E 02 | 005 770 701 495 000 | 65492 - TROMOO CHOC SK MK | \$75.60 | |
| | | | | E 02 | 005 770 701 495 000 | 27493 - MULU MILK LAC SK 8OZ 24 | \$18.65 | |
| | | | | E 02 | 005 770 701 495 000 | 26660 - Cass Skim MK HP 50CS | \$0.00 | |
| PO#: | | Voucher #: | 75589 | Invoice | Invoice No: 00000005378093 | 10/14/2024 | Paid Amt: | \$226.55 |
| | | | | E 02 | 005 770 701 495 000 | 26890 - DAIRY PURE 1% MK | \$226.80 | |
| | | | | E 02 | 005 770 701 495 000 | 65492 - TROMOO CHOC SK MK | \$302.40 | |
| | | | | E 02 | 005 770 701 495 000 | 27493 - MULU MILK LAC SK 8OZ 24 | \$55.94 | |
| | | | | E 02 | 005 770 701 495 000 | 26660 - Cass Skim MK HP 50CS | \$18.85 | |
| PO#: | | Voucher #: | 75590 | Invoice | Invoice No: 00000005373533 | 10/14/2024 | Paid Amt: | \$603.99 |
| | | | | E 02 | 005 770 701 495 000 | 26890 - DAIRY PURE 1% MK | \$113.40 | |
| | | | | E 02 | 005 770 701 495 000 | 65492 - TROMOO CHOC SK MK | \$264.60 | |
| | | | | E 02 | 005 770 701 495 000 | 27493 - MULU MILK LAC SK 8OZ 24 | \$37.30 | |
| | | | | E 02 | 005 770 701 495 000 | 26660 - Cass Skim MK HP 50CS | \$0.00 | |
| PO#: | | Voucher #: | 75591 | Invoice | Invoice No: 00000005365882 | 10/14/2024 | Paid Amt: | \$415.30 |
| | | | | E 02 | 005 770 701 495 000 | 26890 - DAIRY PURE 1% MK | \$189.00 | |
| | | | | E 02 | 005 770 701 495 000 | 65492 - TROMOO CHOC SK MK | \$378.00 | |
| | | | | E 02 | 005 770 701 495 000 | 27493 - MULU MILK LAC SK 8OZ 24 | \$18.65 | |
| | | | | E 02 | 005 770 701 495 000 | 26660 - Cass Skim MK HP 50CS | \$18.85 | |
| PO#: | | Voucher #: | 75592 | Invoice | Invoice No: 00000005361424 | 10/14/2024 | Paid Amt: | \$604.50 |
| | | | | E 02 | 005 770 701 495 000 | 26890 - DAIRY PURE 1% MK | \$75.60 | |
| | | | | E 02 | 005 770 701 495 000 | 65492 - TROMOO CHOC SK MK | \$302.40 | |
| | | | | E 02 | 005 770 701 495 000 | 27493 - MULU MILK LAC SK 8OZ 24 | \$0.00 | |
| | | | | E 02 | 005 770 701 495 000 | 26660 - Cass Skim MK HP 50CS | \$0.00 | |
| PO#: | | Voucher #: | 75593 | Invoice | Invoice No: 00000005342355 | 10/14/2024 | Paid Amt: | \$378.00 |
| | | | | E 02 | 005 770 701 495 000 | 26890 - DAIRY PURE 1% MK | \$150.40 | |
| | | | | E 02 | 005 770 701 495 000 | 65492 - TROMOO CHOC SK MK | \$300.00 | |
| | | | | E 02 | 005 770 701 495 000 | 27493 - MULU MILK LAC SK 8OZ 24 | \$0.00 | |
| | | | | E 02 | 005 770 701 495 000 | 26660 - Cass Skim MK HP 50CS | \$18.75 | |
| PO#: | | Voucher #: | 75594 | Invoice | Invoice No: 00000005337861 | 10/14/2024 | Paid Amt: | \$469.15 |
| | | | | | | | Check Amount: | \$4,831.23 |
| 0390 | BOR | 9477331 | 2315 | | HUGOS LAKE OF THE WOODS FOODS | | | |
| | | | | E 01 | 222 292 000 430 109 | Cross-Country | \$193.54 | |
| | | | | E 01 | 300 260 000 430 000 | Science Class | \$25.25 | |
| PO#: | | Voucher #: | 75610 | Invoice | Invoice No: 10/09/24 | 10/14/2024 | Paid Amt: | \$218.79 |
| | | | | | | | Check Amount: | \$218.79 |

Lake of the Woods Public Schools #390 Detail Payment Register By Check

| Co | Bank | Check No | Code | Rcd | Vendor | Pmt/Void Date | Pmt Type | |
|-------------|------|-------------------|--------------|---------|--|--|---------------------------------|-----------------------------|
| 0390 | BOR | 9477332 | 5023 | | MASSP | | Check | |
| | | | | E 01 | 300 050 000 820 000 | High School - MASC Membership 2024/25 SY | \$85.00 | |
| PO#: | | Voucher #: | 75599 | Invoice | Invoice No: | 10/08/24 | 10/14/2024 | Paid Amt: \$85.00 |
| | | | | | | | Check Amount: \$85.00 | |
| 0390 | BOR | 9477333 | 5106 | | Minnesota Backflow | | Check | |
| | | | | E 01 | 005 865 384 350 000 | Work Order 13540 - Testing RPZ Backflow As | \$1,671.01 | |
| | | | | E 01 | 005 865 384 350 000 | Work Order 13541 - Testing RPZ Backflow As | \$214.75 | |
| | | | | E 01 | 005 865 384 350 000 | Work Order 13542 - Testing RPZ Backflow As | \$401.83 | |
| | | | | E 01 | 005 865 384 350 000 | Work Order 13543 - Testing RPZ Backflow As | \$451.93 | |
| PO#: | | Voucher #: | 75574 | Invoice | Invoice No: | 24-258 | 10/14/2024 | Paid Amt: \$2,739.52 |
| | | | | | | | Check Amount: \$2,739.52 | |
| 0390 | BOR | 9477334 | 08652 | | MINNESOTA BUREAU OF CRIMINAL APPREHENSION | | Check | |
| | | | | E 01 | 005 716 342 311 000 | Abendroth, Halle | \$15.00 | |
| PO#: | | Voucher #: | 75608 | Invoice | Invoice No: | 10/09/24 | 10/14/2024 | Paid Amt: \$15.00 |
| | | | | | | | Check Amount: \$15.00 | |
| 0390 | BOR | 9477335 | 4553 | | MN - DEPARTMENT OF HEALTH | | Check | |
| | | | | E 01 | 005 105 000 305 000 | Birth Records Subscription 2024/25 SY | \$60.00 | |
| PO#: | | Voucher #: | 75600 | Invoice | Invoice No: | 10/08/24 | 10/14/2024 | Paid Amt: \$60.00 |
| | | | | | | | Check Amount: \$60.00 | |
| 0390 | BOR | 9477336 | 4554 | | NAPA AUTO PARTS - BAUDETTE | | Check | |
| | | | | E 01 | 005 760 720 401 000 | 83609 - Sealer | \$42.40 | |
| | | | | E 01 | 005 760 720 401 000 | 08883 - Undercoat-Rubber 24oz | \$28.19 | |
| PO#: | | Voucher #: | 75576 | Invoice | Invoice No: | 221355 | 10/14/2024 | Paid Amt: \$70.59 |
| | | | | E 01 | 005 760 720 401 000 | 817-2010 - Globetech Manufacturing Mud F1 | \$34.99 | |
| PO#: | | Voucher #: | 75575 | Invoice | Invoice No: | 221467 | 10/14/2024 | Paid Amt: \$34.99 |
| | | | | | | | Check Amount: \$105.58 | |
| 0390 | BOR | 9477337 | 09476 | | NELSON INTERNATIONAL | | Check | |
| | | | | E 01 | 005 760 720 401 000 | 105D/BXNT3030ELSWC - Spring Brake | \$214.10 | |
| PO#: | | Voucher #: | 75579 | Invoice | Invoice No: | X105079151:01 | 10/14/2024 | Paid Amt: \$214.10 |
| | | | | E 01 | 005 760 720 401 000 | 105N/2241534C2 - Pocket, Wheel, Bus Body, | \$517.12 | |
| PO#: | | Voucher #: | 75580 | Invoice | Invoice No: | X105078935:01 | 10/14/2024 | Paid Amt: \$517.12 |
| | | | | | | | Check Amount: \$731.22 | |
| 0390 | BOR | 9477338 | 4954 | | North Country Food Bank, Inc. | | Check | |
| | | | | E 21 | 005 298 301 401 732 | P19649 - BP Pear Halves | \$9.66 | |
| | | | | E 21 | 005 298 301 401 732 | P19650 - BP Peach Slices | \$38.04 | |
| | | | | E 21 | 005 298 301 401 732 | P19643 - BP Micro Dinners | \$26.34 | |
| | | | | E 21 | 005 298 301 401 732 | P19699 - BP Lasagne | \$26.84 | |
| | | | | E 21 | 005 298 301 401 732 | P19700 - BP Spaghetti & Mtbls | \$39.91 | |

Lake of the Woods Public Schools #390

Detail Payment Register By Check

| Co | Bank | Check No | Code | Rcd | Vendor | Pmt/Void Date | Pmt Type |
|------------------|-------------------|--------------|----------------|--------------------|--------------------------------------|--|---------------------------------|
| 0390 | BOR | 9477338 | 4954 | | North Country Food Bank, Inc. | | Check |
| | | | | E 21 | 005 298 301 401 732 | P19743 - BP Tomato Soup | \$90.23 |
| | | | | E 21 | 005 298 301 401 732 | P19599 - BP 1% Milk | \$93.30 |
| | | | | E 21 | 005 298 301 401 732 | P19616 - BP Juice Assorted | \$63.56 |
| | | | | E 21 | 005 298 301 401 732 | P196750 - BP Chicken Pouch | \$41.45 |
| | | | | E 21 | 005 298 301 401 732 | P19751 - BP Beef Stew Pouch | \$46.51 |
| | | | | E 21 | 005 298 301 401 732 | P19752 - BP Mac & Cheese Pouch | \$44.82 |
| | | | | E 21 | 005 298 301 401 732 | P19753 - BP Spaghetti in Tomato | \$43.14 |
| | | | | E 21 | 005 298 301 401 732 | P19754 - BP Pasta w/Vegetables | \$41.45 |
| | | | | E 21 | 005 298 301 401 732 | P19676 - BP Choc/Van Blend Pudding | \$23.40 |
| | | | | E 21 | 005 298 301 401 732 | P19749 - BP Yogurt-Shelf Stable | \$89.43 |
| | | | | E 21 | 005 298 301 401 732 | P19784 - BP Chewy Gran Bars | \$118.29 |
| | | | | E 21 | 005 298 301 401 732 | P19702 - BP Cereal Assorted | \$29.06 |
| | | | | E 21 | 005 298 301 401 732 | P19789 - BP Corn Flakes | \$28.43 |
| | | | | E 21 | 005 298 301 401 732 | P19790 - BP Frosted Flakes | \$30.33 |
| | | | | E 21 | 005 298 301 401 732 | P19791 - BP Rice Crispies | \$32.22 |
| | | | | E 21 | 005 298 301 401 732 | Delivery Fee | \$56.40 |
| PO#: | Voucher #: | 75569 | Invoice | Invoice No: | 57885-1 | 10/14/2024 | Paid Amt: \$1,012.81 |
| | | | | | | | Check Amount: \$1,012.81 |
| 0390 | BOR | 9477339 | 3421 | | NORTHERN RESOURCE OFFICES | | Check |
| | | | | E 01 | 300 399 000 430 000 | Sheet 20 Ga 4 x 8 | \$163.20 |
| | | | | E 01 | 300 399 000 430 000 | Flat 3/8 x 5 | \$179.25 |
| PO#: | Voucher #: | 75567 | Invoice | Invoice No: | 2331974 | 10/14/2024 | Paid Amt: \$342.45 |
| | | | | | | | Check Amount: \$342.45 |
| 0390 | BOR | 9477340 | 04917 | | Northland Community College | | Check |
| | | | | E 01 | 005 760 720 305 000 | School Bus Driver Training 2024 | \$715.00 |
| PO#: | Voucher #: | 75571 | Invoice | Invoice No: | CI0000001601 | 10/14/2024 | Paid Amt: \$715.00 |
| | | | | | | | Check Amount: \$715.00 |
| 0390 | BOR | 9477341 | 5538 | | POWERSCHOOL HEADQUARTERS*** | | Check |
| | | | | E 01 | 005 108 000 405 000 | SchoolMessenger Communicate | \$1,415.27 |
| PO#: 9168 | Voucher #: | 75564 | Invoice | Invoice No: | INV421305 | 10/14/2024 | Paid Amt: \$1,415.27 |
| | | | | | | | Check Amount: \$1,415.27 |
| 0390 | BOR | 9477342 | 00789 | | Region 1 ESV | | Check |
| | | | | E 01 | 005 105 000 366 000 | Synergy Users Conference 2024 - Diane Lain | \$95.00 |
| | | | | E 01 | 005 105 000 366 000 | Synergy Users Conference 2024 - Tracy Coo | \$95.00 |
| | | | | E 01 | 005 105 000 366 000 | Synergy Users Conference 2024 - Jill Olson | \$95.00 |
| PO#: | Voucher #: | 75570 | Invoice | Invoice No: | 10/07/24 | 10/14/2024 | Paid Amt: \$285.00 |
| | | | | | | | Check Amount: \$285.00 |

Lake of the Woods Public Schools #390 Detail Payment Register By Check

| Co | Bank | Check No | Code | Rcd | Vendor | Pmt/Void Date | Pmt Type | | |
|------|------------------|-------------------------|-------|---------|---------------------------------------|--|--------------|---------------------------------|--|
| 0390 | BOR | 9477343 | 09208 | | Renaissance Learning, Inc. | | Check | | |
| | | | | E 01 | 300 211 000 305 000 | FastBridge Subscription 2024/25 SY | | \$956.80 | |
| | PO#: 9232 | Voucher #: 75622 | | Invoice | Invoice No: INV5346842 | 10/14/2024 | | Paid Amt: \$956.80 | |
| | | | | | | | | Check Amount: \$956.80 | |
| 0390 | BOR | 9477344 | 4311 | | RTS | | Check | | |
| | | | | E 01 | 005 810 000 320 000 | Net 1+ Outbound | | \$22.55 | |
| | | | | E 01 | 005 810 000 320 000 | PICC Fees | | \$12.00 | |
| | | | | E 01 | 005 810 000 320 000 | Regulatory/USF Fees | | \$5.18 | |
| | PO#: | Voucher #: 75617 | | Invoice | Invoice No: 37841 | 10/14/2024 | | Paid Amt: \$39.73 | |
| | | | | | | | | Check Amount: \$39.73 | |
| 0390 | BOR | 9477345 | 1843 | | Schindler Elevator Corporation | | Check | | |
| | | | | E 01 | 005 810 000 305 000 | Quarterly Billing 10/01/24 - 12/31/24 | | \$1,026.84 | |
| | PO#: | Voucher #: 75618 | | Invoice | Invoice No: 8106719987 | 10/14/2024 | | Paid Amt: \$1,026.84 | |
| | | | | | | | | Check Amount: \$1,026.84 | |
| 0390 | BOR | 9477346 | 3178 | | SCHOOL SPECIALTY | | Check | | |
| | | | | E 01 | 005 105 000 401 000 | 1600099 Business Source Ring Binder Indexe | | \$31.10 | |
| | | | | E 01 | 005 105 000 401 000 | 1593233 Sharpie Pocket Highlighters, Yellow, | | \$28.59 | |
| | | | | E 01 | 005 105 000 401 000 | 077277 Sharpie Accent Highlighters, Narrow C | | \$11.04 | |
| | | | | E 01 | 005 105 000 401 000 | 1500600 School Smart Smooth Paper Clips, 11 | | \$37.41 | |
| | | | | E 01 | 005 105 000 401 000 | 2133007 School Smart Binder Clip, Small, 3/4 | | \$1.62 | |
| | | | | E 01 | 005 105 000 401 000 | 032400 School Smart Binder Clips, 1-1/4 Inche | | \$6.97 | |
| | | | | E 01 | 005 105 000 401 000 | 032403 School Smart Binder Clip, Large, 2 Inc | | \$16.20 | |
| | | | | E 01 | 005 105 000 401 000 | 079725 Post-it Sticky Notes, 3 x 3 Inches, Cal | | \$194.76 | |
| | | | | E 01 | 005 105 000 401 000 | 1571896 Post-it Notes, 1-1/2 x 2 Inches, Mars | | \$34.44 | |
| | | | | E 01 | 005 105 000 401 000 | 078581 Quality Park Clasp Envelopes in Dispr | | \$56.35 | |
| | PO#: 9197 | Voucher #: 75565 | | Invoice | Invoice No: 308104606510 | 10/14/2024 | | Paid Amt: \$418.48 | |
| | | | | | | | | Check Amount: \$418.48 | |
| 0390 | BOR | 9477347 | 5277 | | Super Bright LEDs Inc | | Check | | |
| | | | | E 01 | 005 865 384 305 000 | CPUZDB350K - TCP Selectable Series LED C: | | \$215.88 | |
| | | | | E 01 | 005 865 384 305 000 | LQC-3 - 28-12 GA Lever-Lock Quick Connect | | \$2.97 | |
| | | | | E 01 | 005 865 384 305 000 | QR-SPD07-10 - LED Surge Protector - 10kA M | | \$30.56 | |
| | PO#: | Voucher #: 75619 | | Invoice | Invoice No: INVN-389219 | 10/14/2024 | | Paid Amt: \$249.41 | |
| | | | | E 01 | 005 865 384 305 000 | CPUZDB350K - TCP Selectable Series LED C: | | \$107.94 | |
| | PO#: | Voucher #: 75629 | | Invoice | Invoice No: INVN-391306 | 10/14/2024 | | Paid Amt: \$107.94 | |
| | | | | | | | | Check Amount: \$357.35 | |
| 0390 | BOR | 9477348 | 00364 | | US Foods | | Check | | |
| | | | | E 02 | 005 770 701 401 000 | North Star Dinner 2024 | | \$1,051.75 | |

Lake of the Woods Public Schools #390

Detail Payment Register By Check

| Co | Bank | Check No | Code | Rcd | Vendor | Pmt/Void Date | Pmt Type | | |
|------------------|------|-------------------|--------------|---------|-----------------------------------|---|----------------------|-------------------|--|
| 0390 | BOR | 9477348 | 00364 | | US Foods | | Check | | |
| | | | | E 02 | 005 770 701 401 000 | NonFood - North Star Dinner, Left Over for Sc | | \$41.55 | |
| PO#: | | Voucher #: | 75605 | Invoice | Invoice No: 5539769 | 10/14/2024 | Paid Amt: | \$1,093.30 | |
| | | | | E 02 | 005 770 705 490 000 | Breakfast | | \$617.61 | |
| | | | | E 02 | 005 770 701 401 000 | NonFood | | \$75.76 | |
| | | | | E 02 | 005 770 701 490 000 | Food | | \$1,601.77 | |
| PO#: | | Voucher #: | 75604 | Invoice | Invoice No: 5636814 | 10/14/2024 | Paid Amt: | \$2,295.14 | |
| | | | | E 02 | 005 770 705 490 000 | Breakfast | | \$520.28 | |
| | | | | E 02 | 005 770 701 401 000 | NonFood | | \$187.15 | |
| | | | | E 02 | 005 770 701 490 000 | Food | | \$1,986.79 | |
| PO#: | | Voucher #: | 75603 | Invoice | Invoice No: 5448764 | 10/14/2024 | Paid Amt: | \$2,694.22 | |
| | | | | | | | Check Amount: | \$6,082.66 | |
| 0390 | BOR | 9477349 | 4149 | | WARROAD SCHOOL - ISD #690 | | Check | | |
| | | | | E 01 | 222 296 000 820 102 | Volleyball Conference Dues | | \$200.00 | |
| | | | | E 01 | 222 294 000 820 104 | Boys Basketball Conference Dues | | \$200.00 | |
| PO#: | | Voucher #: | 75601 | Invoice | Invoice No: 0002 | 10/14/2024 | Paid Amt: | \$400.00 | |
| | | | | | | | Check Amount: | \$400.00 | |
| 0390 | BOR | 9477350 | 5281 | | Warroad Threads | | Check | | |
| | | | | E 04 | 005 505 321 401 000 | 219581 - Backstock Tee PC55 (Y) Gold w/Ma | | \$504.00 | |
| PO#: 9237 | | Voucher #: | 75627 | Invoice | Invoice No: 26409/2 | 10/14/2024 | Paid Amt: | \$504.00 | |
| | | | | | | | Check Amount: | \$504.00 | |
| 0390 | BOR | 9477351 | 4138 | | AFSCME Council 65 | | Check | | |
| | | | | B 01 | 215 039 | AFSCME | | \$204.24 | |
| PO#: | | Voucher #: | 75632 | Invoice | Invoice No: S2025070 | 10/21/2024 | Paid Amt: | \$204.24 | |
| | | | | | | | Check Amount: | \$204.24 | |
| 0390 | BOR | 9477352 | 2899 | | AMAZON CAPITAL SERVICES | | Check | | |
| | | | | E 21 | 005 298 301 401 701 | B0CSFMKX6K Alomidds Weighted Lap Blanke | | \$21.99 | |
| | | | | E 21 | 005 298 301 401 701 | B0CXXJTFLF 12pcs Monkey Stringy Balls, Ri | | \$327.52 | |
| | | | | E 21 | 005 298 301 401 701 | B0CYX7ZYPN LENDOD Classic (24-Pack) Fi | | \$17.99 | |
| PO#: 9214 | | Voucher #: | 75652 | Invoice | Invoice No: 1KNJ-XLTY-6N9J | 10/21/2024 | Paid Amt: | \$367.50 | |
| | | | | E 01 | 005 108 000 401 000 | B00R1CSN5E Bounty Paper Napkins, White, 1 | | \$2.97 | |
| | | | | E 01 | 005 108 000 401 000 | B00SISZ24K v4ink 4PK Compatible Toner Car | | \$117.98 | |
| | | | | E 01 | 005 108 000 401 000 | B07JW7GT7H QGeeM USB C to HDMI Adapte | | \$13.54 | |
| | | | | E 01 | 005 108 000 401 000 | B07K6HKD8S BENFEI 4K HDMI Coupler, 2 Pac | | \$4.65 | |
| | | | | E 01 | 005 108 000 401 000 | B08QBMD6P4 SAMSUNG 870 EVO SATA SS | | \$52.99 | |
| | | | | E 01 | 005 108 000 401 000 | B0CLTNL94P TN227 High Yield Toner Cartridg | | \$95.98 | |

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Detail Payment Register By Check

| Co | Bank | Check No | Code | Rcd | Vendor | Pmt/Void Date | Pmt Type | | |
|------|------|-----------|------------|-------|---|---|------------|---------------|------------|
| 0390 | BOR | 9477352 | 2899 | | AMAZON CAPITAL SERVICES | | Check | | |
| | | | | E 01 | 005 108 000 401 000 | B0D4ZKGQNZ M11XH Toner Cartridge Comp: | | \$163.96 | |
| | | PO#: 9233 | Voucher #: | 75656 | Invoice | Invoice No: 1LK7-MKMM-DPTW | 10/21/2024 | | |
| | | | | | | | | Paid Amt: | \$452.07 |
| | | | | | | | | Check Amount: | \$819.57 |
| 0390 | BOR | 9477353 | 00619 | | Lake of the Woods Education Assoc. | | Check | | |
| | | | | B 01 | 215 027 | MINN Education Assn Payable | | \$994.20 | |
| | | PO#: | Voucher #: | 75639 | Invoice | Invoice No: S2025070 | 10/21/2024 | | |
| | | | | | | | | Paid Amt: | \$994.20 |
| | | | | | | | | Check Amount: | \$994.20 |
| 0390 | BOR | 9477354 | 00559 | | LWEA | | Check | | |
| | | | | B 01 | 215 028 | Lkw Education Assn Payable | | \$750.00 | |
| | | PO#: | Voucher #: | 75637 | Invoice | Invoice No: S2025070 | 10/21/2024 | | |
| | | | | | | | | Paid Amt: | \$750.00 |
| | | | | | | | | Check Amount: | \$750.00 |
| 0390 | BOR | 9477355 | 03261 | | MSEA | | Check | | |
| | | | | B 01 | 215 031 | Msea | | \$367.97 | |
| | | PO#: | Voucher #: | 75643 | Invoice | Invoice No: S2025070 | 10/21/2024 | | |
| | | | | | | | | Paid Amt: | \$367.97 |
| | | | | | | | | Check Amount: | \$367.97 |
| 0390 | BOR | 9477356 | 00709 | | North Star Electric Coop, Inc. | | Check | | |
| | | | | E 01 | 005 810 000 330 000 | Utility Service - Building Read on 10/01/24 | | \$6,544.69 | |
| | | | | E 04 | 005 590 321 330 811 | Utility Service-Pool Read on 10/01/24 | | \$2,181.56 | |
| | | PO#: | Voucher #: | 75653 | Invoice | Invoice No: 10/16/24 | 10/21/2024 | | |
| | | | | | | | | Paid Amt: | \$8,726.25 |
| | | PO#: | Voucher #: | 75654 | Invoice | Invoice No: 10/16/24 | 10/21/2024 | | |
| | | | | E 01 | 005 810 000 330 000 | Street Lights - Read on 10/01/24 | | \$88.39 | |
| | | | | | | | | Paid Amt: | \$88.39 |
| | | PO#: | Voucher #: | 75655 | Invoice | Invoice No: 10/16/24 | 10/21/2024 | | |
| | | | | E 01 | 005 810 000 330 000 | Softball Field - Read on 10/01/24 | | \$49.00 | |
| | | | | | | | | Paid Amt: | \$49.00 |
| | | | | | | | | Check Amount: | \$8,863.64 |
| 0390 | BOR | 9477357 | 3727 | | Pat LeClaire Electric | | Check | | |
| | | | | E 01 | 005 865 384 305 000 | Exterior Lights - Bus Garage | | \$200.00 | |
| | | PO#: | Voucher #: | 75657 | Invoice | Invoice No: 10/21/24 | 10/21/2024 | | |
| | | | | | | | | Paid Amt: | \$200.00 |
| | | | | | | | | Check Amount: | \$200.00 |
| 0390 | BOR | 9477358 | 08652 | | MINNESOTA BUREAU OF CRIMINAL APPREHENSION | | Check | | |
| | | | | E 01 | 005 716 342 311 000 | Fish, Alycia | | \$15.00 | |
| | | PO#: | Voucher #: | 75675 | Invoice | Invoice No: 10/23/24 | 10/23/2024 | | |
| | | | | | | | | Paid Amt: | \$15.00 |
| | | | | | | | | Check Amount: | \$15.00 |
| 0390 | BOR | 9477359 | 2899 | | AMAZON CAPITAL SERVICES | | Check | | |
| | | | | E 01 | 005 108 000 401 000 | B0785SZ4L8 Yellow Semi-Gloss Round Sticker | | \$12.71 | |
| | | PO#: 9233 | Voucher #: | 75667 | Invoice | Invoice No: 1VDJ-XMYV-Y7QD | 10/25/2024 | | |
| | | | | | | | | Paid Amt: | \$12.71 |
| | | | | E 01 | 005 760 720 401 000 | B075MWQXSL - Marine Vinyl Fabric - 54" - M | | \$94.49 | |
| | | | | E 01 | 005 760 720 401 000 | B07S6ZY5J9 - GotTo Foam 1" Height x 24" W | | \$19.79 | |

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Detail Payment Register By Check

| Co | Bank | Check No | Code | Rcd | Vendor | Pmt/Void Date | Pmt Type | | |
|------------------|------|-------------------|--------------|---------|---|---|----------------------|-------------------|--|
| 0390 | BOR | 9477359 | 2899 | | AMAZON CAPITAL SERVICES | | Check | | |
| | | | | E 01 | 005 760 720 401 000 | Shipping & Handling | | \$6.99 | |
| PO#: | | Voucher #: | 75712 | Invoice | Invoice No: 1HC7-CD99-R6W3 | 10/25/2024 | Paid Amt: | \$121.27 | |
| | | | | E 21 | 005 298 301 401 713 | B07FPVPLBS - Anderson's Burgundy Crown | | \$79.99 | |
| PO#: | | Voucher #: | 75713 | Credit | Invoice No: 1Q1D-H67M-HL3P | 10/25/2024 | Paid Amt: | (\$79.99) | |
| | | | | E 01 | 100 420 740 433 000 | B07HH5YHNQ - School Smart Tempra Paints | | \$41.11 | |
| | | | | E 01 | 100 420 740 433 000 | B0BBHF7XYH - ThinkFun Zingo! Booster Pack | | \$20.82 | |
| | | | | E 01 | 100 420 740 433 000 | B0B32RDV SX - Think Fun Zingo! Sight Qords | | \$11.61 | |
| | | | | E 01 | 100 420 740 433 000 | B09N1BCB4J - Colorations Liquid Water Color | | \$14.91 | |
| | | | | E 01 | 100 420 740 433 000 | B07L58WC7D - Siplly Soft Premium Cottom Ba | | \$10.99 | |
| | | | | E 01 | 100 420 740 433 000 | B000087KUS - Scoth Heavy Duty Shipping Pa | | \$23.72 | |
| | | | | E 01 | 100 420 740 433 000 | B08QRKY3NJ - Huggies Baby Wipes | | \$14.29 | |
| | | | | E 01 | 100 420 740 433 000 | B097TWHBTG - Hook & Loop Tape Roll | | \$17.98 | |
| | | | | E 01 | 100 420 740 433 000 | B0032UKTXI - ThinkFun Zingo 1-2-3 Number E | | \$20.45 | |
| | | | | E 01 | 100 420 740 433 000 | B07PPKQZ7B - 10Pcs Paint Brushes for Kids | | \$6.89 | |
| | | | | E 01 | 100 420 740 433 000 | B00GRV5JMU - ThinkFun Zingo Word Builder | | \$20.47 | |
| | | | | E 01 | 100 420 740 433 000 | Shipping & Handling | | \$6.99 | |
| PO#: | | Voucher #: | 75714 | Invoice | Invoice No: 1FTY-D33R-CXM1 | 10/25/2024 | Paid Amt: | \$210.23 | |
| | | | | E 04 | 005 580 325 430 000 | 149262988X 1-2-3 Magic: Gentle 3-Step Child | | \$98.56 | |
| | | | | E 04 | 005 580 325 430 000 | 1492647896 1-2-3 Magic Workbook: An Intere | | \$160.71 | |
| | | | | E 04 | 005 580 325 430 000 | 1889140694 Tantrums!: Managing Meltdowns | | \$24.22 | |
| | | | | E 04 | 005 580 325 430 000 | Amazon Shipping Charge | | \$6.99 | |
| PO#: 9239 | | Voucher #: | 75711 | Invoice | Invoice No: 1DQL-NP6H-3TTM | 10/25/2024 | Paid Amt: | \$290.48 | |
| | | | | | | | Check Amount: | \$554.70 | |
| 0390 | BOR | 9477360 | 5308 | | AT&T MOBILITY | | Check | | |
| | | | | E 01 | 300 211 000 320 000 | Diane Laine | | \$45.28 | |
| | | | | E 01 | 005 810 000 320 000 | Maint Phone | | \$45.28 | |
| | | | | E 01 | 100 203 000 320 000 | Tracy Cook | | \$45.28 | |
| | | | | E 01 | 200 720 000 320 000 | Nurse Phone | | \$45.28 | |
| PO#: | | Voucher #: | 75672 | Invoice | Invoice No: 10/21/24 | 10/25/2024 | Paid Amt: | \$181.12 | |
| | | | | | | | Check Amount: | \$181.12 | |
| 0390 | BOR | 9477361 | 00154 | | Baudette Municipal Light/Water | | Check | | |
| | | | | E 01 | 005 810 000 330 000 | Utility Service | | \$2,335.24 | |
| | | | | E 04 | 005 590 321 330 811 | Utility Service-Pool | | \$778.41 | |
| PO#: | | Voucher #: | 75717 | Invoice | Invoice No: 09/27/24 | 10/25/2024 | Paid Amt: | \$3,113.65 | |
| | | | | | | | Check Amount: | \$3,113.65 | |
| 0390 | BOR | 9477362 | 3140 | | CAROLINA BIOLOGICAL SUPPLY COMPANY | | Check | | |
| | | | | E 01 | 300 260 000 430 000 | 665404 - Rapitest Soil Test Kit | | \$61.00 | |
| | | | | E 01 | 300 260 000 430 000 | 182000 - Caroling Physical/Chemical Propertie | | \$187.90 | |

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Detail Payment Register By Check

| Co | Bank | Check No | Code | Rcd | Vendor | Pmt/Void Date | Pmt Type | | |
|------|------|------------------|-------------------------|---------|---|--|----------|---------------------------------|--|
| 0390 | BOR | 9477362 | 3140 | | CAROLINA BIOLOGICAL SUPPLY COMPANY | | Check | | |
| | | | | E 01 | 300 260 000 430 000 | Shipping & Handling | | \$37.22 | |
| | | PO#: 9225 | Voucher #: 75670 | Invoice | Invoice No: 52706474 RI | 10/25/2024 | | Paid Amt: \$286.12 | |
| | | | | | | | | Check Amount: \$286.12 | |
| 0390 | BOR | 9477363 | 3888 | | Dacotah Paper Co. - Network Services | | Check | | |
| | | | | E 01 | 005 810 000 401 000 | AE0605 - Wipe Disinfect Clorox EcoClean | | \$51.14 | |
| | | | | E 01 | 005 810 000 401 000 | SPS977 - Seal Concrete | | \$179.06 | |
| | | PO#: | Voucher #: 75725 | Invoice | Invoice No: 74787 | 10/25/2024 | | Paid Amt: \$230.20 | |
| | | | | E 01 | 005 810 000 401 000 | ML2144 - Liner Can Repro | | \$319.10 | |
| | | | | E 01 | 005 810 000 401 000 | SP7219 - CLNR Bowl E-Effect Lavender | | \$74.94 | |
| | | | | E 01 | 005 810 000 401 000 | SP1019 - CLNR Disinf X-Effect Conc | | \$72.14 | |
| | | | | E 01 | 005 810 000 401 000 | SP1332 - CLNR MPurpose Foam SD-20 | | \$50.34 | |
| | | PO#: | Voucher #: 75726 | Invoice | Invoice No: 74786 | 10/25/2024 | | Paid Amt: \$516.52 | |
| | | | | | | | | Check Amount: \$746.72 | |
| 0390 | BOR | 9477364 | 5126 | | DEEP PORTAGE FOUNDATION | | Check | | |
| | | | | E 21 | 005 298 301 401 718 | Students - Educational Visit 09/26 - 09/27/202 | | \$2,944.00 | |
| | | | | E 21 | 005 298 301 401 718 | Chaperones - Educational Visit 09/26 - 09/27/202 | | \$332.00 | |
| | | PO#: | Voucher #: 75659 | Invoice | Invoice No: 3621 | 10/25/2024 | | Paid Amt: \$3,276.00 | |
| | | | | | | | | Check Amount: \$3,276.00 | |
| 0390 | BOR | 9477365 | 4683 | | FRESH ALTERNATIVE FUNDRAISING | | Check | | |
| | | | | E 21 | 005 298 301 401 727 | Apple Pastry Puffin | | \$368.00 | |
| | | | | E 21 | 005 298 301 401 727 | Blueberry-Cream Pastry Puffin | | \$696.00 | |
| | | | | E 21 | 005 298 301 401 727 | Caramel Pastry Puffin | | \$360.00 | |
| | | | | E 21 | 005 298 301 401 727 | Strawberry-Cream Pastry Puffin | | \$904.00 | |
| | | | | E 21 | 005 298 301 401 727 | Cherry Pastry Puffin | | \$168.00 | |
| | | | | E 21 | 005 298 301 401 727 | Pepperoni Pastry Puffin | | \$387.75 | |
| | | | | E 21 | 005 298 301 401 727 | Breakfast Pastry Puffin | | \$544.50 | |
| | | | | E 21 | 005 298 301 401 727 | Chcolocate Chip Butterhearts | | \$200.00 | |
| | | | | E 21 | 005 298 301 401 727 | Raspberry Cream Butterhearts | | \$408.00 | |
| | | PO#: | Voucher #: 75710 | Invoice | Invoice No: 124100197 R2 | 10/25/2024 | | Paid Amt: \$4,036.25 | |
| | | | | | | | | Check Amount: \$4,036.25 | |
| 0390 | BOR | 9477366 | 5127 | | Gifts N' Things | | Check | | |
| | | | | E 21 | 005 298 301 401 718 | Main Order MP00007360 | | \$4,539.50 | |
| | | | | E 21 | 005 298 301 401 718 | Web Credits | | (\$1,382.80) | |
| | | PO#: | Voucher #: 75660 | Invoice | Invoice No: 7360 | 10/25/2024 | | Paid Amt: \$3,156.70 | |
| | | | | | | | | Check Amount: \$3,156.70 | |
| 0390 | BOR | 9477367 | 5031 | | KEMPS LLC | | Check | | |
| | | | | E 02 | 005 770 701 495 000 | 26890 - DAIRY PURE 1% MK | | \$77.00 | |

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Detail Payment Register By Check

| Co | Bank | Check No | Code | Rcd | Vendor | Pmt/Void Date | Pmt Type | Check |
|------|------|------------|-------|---------|--|---|---------------|------------|
| 0390 | BOR | 9477367 | 5031 | | KEMPS LLC | | | |
| | | | | E 02 | 005 770 701 495 000 | 65492 - TROMOO CHOC SK MK | | \$115.50 |
| | | | | E 02 | 005 770 701 495 000 | 27493 - MULU MILK LAC SK 8OZ 24 | | \$0.00 |
| | | | | E 02 | 005 770 701 495 000 | 26660 - Cass Skim MK HP 50CS | | \$0.00 |
| PO#: | | Voucher #: | 75724 | Invoice | Invoice No: 00000005409872 | 10/25/2024 | Paid Amt: | \$192.50 |
| | | | | E 02 | 005 770 701 495 000 | 26890 - DAIRY PURE 1% MK | | \$231.00 |
| | | | | E 02 | 005 770 701 495 000 | 65492 - TROMOO CHOC SK MK | | \$308.00 |
| | | | | E 02 | 005 770 701 495 000 | 27493 - MULU MILK LAC SK 8OZ 24 | | \$18.65 |
| | | | | E 02 | 005 770 701 495 000 | 26660 - Cass Skim MK HP 50CS | | \$0.00 |
| PO#: | | Voucher #: | 75721 | Invoice | Invoice No: 00000005414369 | 10/25/2024 | Paid Amt: | \$557.65 |
| | | | | E 02 | 005 770 701 495 000 | 26890 - DAIRY PURE 1% MK | | \$0.00 |
| | | | | E 02 | 005 770 701 495 000 | 65492 - TROMOO CHOC SK MK | | \$0.00 |
| | | | | E 02 | 005 770 701 495 000 | 27493 - MULU MILK LAC SK 8OZ 24 | | \$0.00 |
| | | | | E 02 | 005 770 701 495 000 | 26660 - Cass Skim MK HP 50CS | | \$0.00 |
| | | | | E 02 | 005 770 701 495 000 | 166 - Cass Whole Milk | | \$20.62 |
| | | | | E 02 | 005 770 701 495 000 | 247 - Oak Grove 1% | | \$80.70 |
| | | | | E 02 | 005 770 701 495 000 | 257 - Oak Grove 2% | | \$261.66 |
| | | | | E 02 | 005 770 701 495 000 | 8535 - Cass Swiss Plastic HG 9 | | \$30.47 |
| | | | | E 02 | 005 770 701 495 000 | 20439 - Cass Clay Swiss 2% | | \$34.48 |
| PO#: | | Voucher #: | 75722 | Invoice | Invoice No: 00000005422374 | 10/25/2024 | Paid Amt: | \$427.93 |
| | | | | E 02 | 005 770 701 495 000 | 26890 - DAIRY PURE 1% MK | | \$231.00 |
| | | | | E 02 | 005 770 701 495 000 | 65492 - TROMOO CHOC SK MK | | \$308.00 |
| | | | | E 02 | 005 770 701 495 000 | 27493 - MULU MILK LAC SK 8OZ 24 | | \$0.00 |
| | | | | E 02 | 005 770 701 495 000 | 26660 - Cass Skim MK HP 50CS | | \$0.00 |
| PO#: | | Voucher #: | 75723 | Invoice | Invoice No: 00000005434082 | 10/25/2024 | Paid Amt: | \$539.00 |
| | | | | | | | Check Amount: | \$1,717.08 |
| 0390 | BOR | 9477368 | 3121 | | KENNEDY & GRAVEN, CHARTERED | | | Check |
| | | | | E 01 | 005 020 000 305 000 | 08/26/24 - Review & analyze email correspon | | \$125.00 |
| PO#: | | Voucher #: | 75663 | Invoice | Invoice No: 183847 | 10/25/2024 | Paid Amt: | \$125.00 |
| | | | | | | | Check Amount: | \$125.00 |
| 0390 | BOR | 9477369 | 5128 | | Lake of the Woods County Public Works Department | | | Check |
| | | | | E 01 | 005 810 000 305 000 | 09/03/24 - TV | | \$25.00 |
| PO#: | | Voucher #: | 75718 | Invoice | Invoice No: 3071 | 10/25/2024 | Paid Amt: | \$25.00 |
| | | | | | | | Check Amount: | \$25.00 |
| 0390 | BOR | 9477370 | 5081 | | MAHS | | | Check |
| | | | | E 01 | 222 298 000 430 120 | Katie Hasbargen's Membership 2024/25 SY | | \$85.00 |
| PO#: | | Voucher #: | 75715 | Invoice | Invoice No: 10/24/24 | 10/25/2024 | Paid Amt: | \$85.00 |
| | | | | | | | Check Amount: | \$85.00 |

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Detail Payment Register By Check

| Co | Bank | Check No | Code | Rcd | Vendor | Pmt/Void Date | Pmt Type |
|-------------|-------------------|--------------|---------|--------------------|---|--|---------------------------------|
| 0390 | BOR | 9477371 | 4530 | | Marco Technologies LLC | | Check |
| | | | | E 01 | 005 105 000 370 000 | Contract Payment - 08/05/24 - 09/05/24 | \$2,673.32 |
| | | | | E 01 | 005 105 000 370 000 | Contract Payment - 09/05/24 - 10/05/24 | \$3,107.00 |
| | | | | E 01 | 005 105 000 370 000 | Marco Support Desk | \$20.00 |
| | | | | E 01 | 005 105 000 370 000 | Supply Freight | \$53.11 |
| | | | | E 01 | 005 105 000 370 000 | Marco Support Desk | \$20.00 |
| | | | | E 01 | 005 105 000 370 000 | Supply Freight | \$53.11 |
| | | | | E 01 | 005 105 000 370 000 | Marco Support Desk | \$20.00 |
| | | | | E 01 | 005 105 000 370 000 | Supply Freight | \$58.11 |
| | | | | E 01 | 005 105 000 370 000 | Contract Payment - 10/05/24 - 11/05/24 | \$3,107.00 |
| | | | | E 01 | 005 105 000 370 000 | Pool 9 Overage | \$15.39 |
| | | | | E 01 | 005 105 000 370 000 | Pool 11 Overage | \$63.89 |
| | | | | E 01 | 005 105 000 370 000 | Pool 12 Overage | \$20.92 |
| | | | | E 01 | 005 105 000 370 000 | Pool 12 Overage | \$418.19 |
| | | | | E 01 | 005 105 000 370 000 | Marco Support Desk | \$20.00 |
| | | | | E 01 | 005 105 000 370 000 | Supply Freight | \$58.11 |
| PO#: | Voucher #: | 75673 | Invoice | Invoice No: | 540202074 | 10/25/2024 | Paid Amt: \$9,708.15 |
| | | | | | | | Check Amount: \$9,708.15 |
| 0390 | BOR | 9477372 | 5558 | | MINDT, MARK - PONY GULCH PRODUCTIONS | | Check |
| | | | | E 01 | 100 203 320 430 000 | KODA Set of Comics (#1-#4) | \$200.00 |
| | | | | E 01 | 100 203 320 430 000 | KODA Presentation Jan 13-15, 2025 | \$3,750.00 |
| PO#: | Voucher #: | 75658 | Invoice | Invoice No: | 7038 | 10/25/2024 | Paid Amt: \$3,950.00 |
| | | | | | | | Check Amount: \$3,950.00 |
| 0390 | BOR | 9477373 | 04047 | | MINNESOTA ENERGY RESOURCES | | Check |
| | | | | E 01 | 005 810 000 330 000 | Utility Service - Bus Garage | \$38.29 |
| PO#: | Voucher #: | 75664 | Invoice | Invoice No: | 10/21/24 | 10/25/2024 | Paid Amt: \$38.29 |
| | | | | E 01 | 005 810 000 330 000 | Current Charges - Building | \$526.70 |
| PO#: | Voucher #: | 75665 | Invoice | Invoice No: | 10/21/24 | 10/25/2024 | Paid Amt: \$526.70 |
| | | | | E 04 | 005 590 321 330 811 | Utility Service-Pool | \$112.05 |
| | | | | E 01 | 005 810 000 330 000 | Utility Service | \$336.15 |
| PO#: | Voucher #: | 75666 | Invoice | Invoice No: | 10/21/24 | 10/25/2024 | Paid Amt: \$448.20 |
| | | | | | | | Check Amount: \$1,013.19 |
| 0390 | BOR | 9477374 | 5389 | | Mobile Radio Engineering, Inc. | | Check |
| | | | | E 01 | 005 760 720 320 000 | Contract Rate - 10/01/24 - 10/31/24 | \$750.00 |
| PO#: | Voucher #: | 75719 | Invoice | Invoice No: | 80002810 | 10/25/2024 | Paid Amt: \$750.00 |
| | | | | | | | Check Amount: \$750.00 |

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| Co | Bank | Check No | Code | Rcd | Vendor | Pmt/Void Date | Pmt Type | | |
|-------------|------|-------------------|--------------|---------|-----------------------------------|--|----------------------|-----------------|--|
| 0390 | BOR | 9477375 | 4554 | | NAPA AUTO PARTS - BAUDETTE | | Check | | |
| | | | | E 01 | 005 760 720 401 000 | 38609 - Sealer | | \$42.40 | |
| PO#: | | Voucher #: | 75661 | Invoice | Invoice No: 221496 | 10/25/2024 | Paid Amt: | \$42.40 | |
| | | | | E 01 | 005 760 720 401 000 | ZXELRU1 - Dexcool RTU 1 Gal | | \$57.87 | |
| PO#: | | Voucher #: | 75662 | Invoice | Invoice No: 221526 | 10/25/2024 | Paid Amt: | \$57.87 | |
| | | | | | | | Check Amount: | \$100.27 | |
| 0390 | BOR | 9477376 | 3955 | | Northern Light Region | | Check | | |
| | | | | E 01 | 005 105 000 305 000 | 09/04/24 - Display Ad for Vacancies | | \$72.00 | |
| | | | | E 01 | 005 105 000 305 000 | 09/11/24 - Description of School Const. Projec | | \$216.00 | |
| | | | | E 01 | 005 105 000 305 000 | 09/11/24 - School Board Minutes | | \$216.00 | |
| | | | | E 01 | 005 105 000 305 000 | 09/18/24 - Ad in Roadrunner | | \$26.60 | |
| | | | | E 01 | 005 105 000 305 000 | 09/18/24 - Agenda Publishing | | \$108.00 | |
| | | | | E 01 | 005 105 000 305 000 | 09/25/24 - Ad in Roadrunner | | \$26.60 | |
| PO#: | | Voucher #: | 75727 | Invoice | Invoice No: 10/02/24 | 10/25/2024 | Paid Amt: | \$665.20 | |
| | | | | | | | Check Amount: | \$665.20 | |
| 0390 | BOR | 9477377 | 08770 | | Northwest Service Coop | | Check | | |
| | | | | E 01 | 005 810 000 305 000 | Lead in Water Testing | | \$18.00 | |
| PO#: | | Voucher #: | 75671 | Invoice | Invoice No: 10269 | 10/25/2024 | Paid Amt: | \$18.00 | |
| | | | | E 01 | 005 760 720 305 000 | Finance Classes - Robyn Sonstegard | | \$400.00 | |
| | | | | E 01 | 005 760 720 305 000 | Finance Classes - Jeff Nelson | | \$125.00 | |
| PO#: | | Voucher #: | 75729 | Invoice | Invoice No: 10185 | 10/25/2024 | Paid Amt: | \$525.00 | |
| | | | | E 01 | 005 760 720 305 000 | Collection | | \$121.00 | |
| | | | | E 01 | 005 760 720 305 000 | Analysis | | \$158.00 | |
| PO#: | | Voucher #: | 75728 | Invoice | Invoice No: 10166 | 10/25/2024 | Paid Amt: | \$279.00 | |
| | | | | | | | Check Amount: | \$822.00 | |
| 0390 | BOR | 9477378 | 3727 | | Pat LeClaire Electric | | Check | | |
| | | | | E 01 | 005 865 384 305 000 | Exterior Lights - Bus Garage | | \$250.00 | |
| PO#: | | Voucher #: | 75716 | Invoice | Invoice No: 09/24/24 | 10/25/2024 | Paid Amt: | \$250.00 | |
| | | | | | | | Check Amount: | \$250.00 | |
| 0390 | BOR | 9477379 | 3081 | | SANDPIEPER DESIGN | | Check | | |
| | | | | E 01 | 005 108 000 555 000 | 08/13/24 - Web Maintenance (fix menu) | | \$142.50 | |
| | | | | E 01 | 005 105 000 305 000 | Referendum Printing 11x17 | | \$175.00 | |
| PO#: | | Voucher #: | 75731 | Invoice | Invoice No: 9063 | 10/25/2024 | Paid Amt: | \$317.50 | |
| | | | | | | | Check Amount: | \$317.50 | |
| 0390 | BOR | 9477380 | 3125 | | Scholastic Magazines | | Check | | |
| | | | | E 01 | 100 203 000 430 000 | 014-8658 - Scholastic News Gr. 3 Print & Digi | | \$125.00 | |
| | | | | E 01 | 100 203 000 430 000 | 014-8658 - Scholastic News Gr. 3 Print & Digi | | \$12.50 | |
| | | | | E 01 | 100 203 000 430 000 | Science Spin | | \$19.80 | |

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Detail Payment Register By Check

| Co | Bank | Check No | Code | Rcd | Vendor | Pmt/Void Date | Pmt Type | | |
|-----------|------|------------------|-------|---------|---|---|----------|---------------|--------------|
| 0390 | BOR | 9477380 | 3125 | | Scholastic Magazines | | Check | | |
| | | | | E 01 | 100 203 000 430 000 | Science Spin - Shipping & Handling | | \$1.98 | |
| PO#: 9175 | | Voucher #: 75668 | | Invoice | Invoice No: M7530842 | 10/25/2024 | | | |
| | | | | | | | | Paid Amt: | \$159.28 |
| | | | | | | | | Check Amount: | \$159.28 |
| 0390 | BOR | 9477381 | 04692 | | SCHOOL SPECIALTY | | Check | | |
| | | | | E 01 | 005 105 000 401 000 | Credit - Paper Clips Return | | \$31.80 | |
| PO#: | | Voucher #: 75606 | | Credit | Invoice No: 80909033 | 10/25/2024 | | | |
| | | | | E 02 | 005 770 707 401 000 | 2133344 Nu-Dell Sign Holder, L-Shape Style, I | | \$36.24 | |
| | | | | E 02 | 005 770 707 401 000 | 2039322 X-ACTO Powerhouse Electric Sharp | | \$34.57 | |
| PO#: 9231 | | Voucher #: 75669 | | Invoice | Invoice No: 208134959627 | 10/25/2024 | | | |
| | | | | | | | | Paid Amt: | \$70.81 |
| | | | | | | | | Check Amount: | \$39.01 |
| 0390 | BOR | 9477382 | 5553 | | UNITED STATES POSTAL SERVICE | | Check | | |
| | | | | E 01 | 005 105 000 305 000 | Referendum Mailer Postage | | \$163.58 | |
| PO#: | | Voucher #: 75730 | | Invoice | Invoice No: 10/25/24 | 10/25/2024 | | | |
| | | | | | | | | Paid Amt: | \$163.58 |
| | | | | | | | | Check Amount: | \$163.58 |
| 0390 | BOR | 9477383 | 4096 | | WIKSTROM TELECOM - INTERNET | | Check | | |
| | | | | E 01 | 005 810 000 320 000 | Local Line Charge | | \$311.40 | |
| | | | | E 01 | 005 810 000 320 000 | IntereST Access Charge | | \$78.00 | |
| | | | | E 01 | 005 810 000 320 000 | Universal Service Charge | | \$27.96 | |
| | | | | E 01 | 005 810 000 320 000 | Tele Assistance Plan Surcharge | | \$0.72 | |
| | | | | E 01 | 005 810 000 320 000 | 988 Fee | | \$1.44 | |
| | | | | E 01 | 005 810 000 320 000 | State 911 Charge | | \$9.60 | |
| PO#: | | Voucher #: 75720 | | Invoice | Invoice No: 10/01/24 | 10/25/2024 | | | |
| | | | | | | | | Paid Amt: | \$429.12 |
| | | | | | | | | Check Amount: | \$429.12 |
| 0390 | BOR | 9477384 | 08652 | | MINNESOTA BUREAU OF CRIMINAL APPREHENSION | | Check | | |
| | | | | E 01 | 005 716 342 311 000 | Fish, Alycia | | \$15.00 | |
| PO#: | | Voucher #: 75744 | | Invoice | Invoice No: 10/28/24 | 10/28/2024 | | | |
| | | | | | | | | Paid Amt: | \$15.00 |
| | | | | | | | | Check Amount: | \$15.00 |
| | | | | | | | | Report Total: | \$159,763.87 |

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

Sequence: Fd, O/S

| | | B25 | | | | | % YTD | Remaining |
|-------------|--------------------------|---------------------|-------------------|---------------------|------------|------------------|------------|---------------------|
| Description | | Annual Budget | Period 202504 | Year To Date | % YTD | Encumbrances | + Enc | Balance |
| 01 | General Fund | | | | | | | |
| | 100 Salaries & Wages | 2,801,785.00 | 236,059.72 | 514,480.05 | 18% | 0.00 | 18% | 2,287,304.95 |
| | 100 | 38,607.00 | 0.00 | 0.00 | 0% | 0.00 | 0% | 38,607.00 |
| | 100 Salaries & Wages | 1,156,813.00 | 119,162.18 | 312,559.39 | 27% | 0.00 | 27% | 844,253.61 |
| | 200 Employee Benefits | 1,199,037.00 | 97,702.20 | 246,652.55 | 21% | 0.00 | 21% | 952,384.45 |
| | 300 Purchased Services | 1,031,862.00 | 85,012.21 | 404,086.61 | 39% | (1,949.42) | 39% | 629,724.81 |
| | 400 Supplies & Materials | 370,665.00 | 37,896.45 | 83,411.12 | 23% | 17,172.21 | 27% | 270,081.67 |
| | 500 Capital Expenditures | 207,934.00 | 4,736.48 | 23,754.37 | 11% | 0.00 | 11% | 184,179.63 |
| | 800 Other Expenditures | 52,938.00 | 3,817.49 | 19,394.19 | 37% | 0.00 | 37% | 33,543.81 |
| | 900 Other Financing Uses | 204,237.00 | 0.00 | 0.00 | 0% | 0.00 | 0% | 204,237.00 |
| 01 | General Fund | 7,063,878.00 | 584,386.73 | 1,604,338.28 | 23% | 15,222.79 | 23% | 5,444,316.93 |
| 02 | Food Service | | | | | | | |
| | 100 Salaries & Wages | 161,160.00 | 16,665.78 | 40,453.42 | 25% | 0.00 | 25% | 120,706.58 |
| | 200 Employee Benefits | 55,556.00 | 5,216.63 | 14,649.64 | 26% | 0.00 | 26% | 40,906.36 |
| | 300 Purchased Services | 14,142.00 | 12.99 | 2,858.99 | 20% | 0.00 | 20% | 11,283.01 |
| | 400 Supplies & Materials | 145,000.00 | 22,950.74 | 34,438.06 | 24% | 0.00 | 24% | 110,561.94 |
| | 500 Capital Expenditures | 5,000.00 | 0.00 | 0.00 | 0% | 0.00 | 0% | 5,000.00 |
| | 800 Other Expenditures | 250.00 | 0.00 | 0.00 | 0% | 0.00 | 0% | 250.00 |
| 02 | Food Service | 381,108.00 | 44,846.14 | 92,400.11 | 24% | 0.00 | 24% | 288,707.89 |
| 04 | Community Service | | | | | | | |
| | 100 Salaries & Wages | 205,958.00 | 12,388.14 | 47,022.24 | 23% | 0.00 | 23% | 158,935.76 |
| | 200 Employee Benefits | 49,224.00 | 3,014.20 | 11,435.95 | 23% | 0.00 | 23% | 37,788.05 |
| | 300 Purchased Services | 69,272.00 | 4,772.02 | 17,365.13 | 25% | 0.00 | 25% | 51,906.87 |
| | 400 Supplies & Materials | 34,582.00 | 4,852.39 | 9,725.32 | 28% | 0.00 | 28% | 24,856.68 |
| | 500 Capital Expenditures | 3,500.00 | 0.00 | 0.00 | 0% | 0.00 | 0% | 3,500.00 |
| | 800 Other Expenditures | 1,240.00 | 0.00 | 0.00 | 0% | 0.00 | 0% | 1,240.00 |
| 04 | Community Service | 363,776.00 | 25,026.75 | 85,548.64 | 24% | 0.00 | 24% | 278,227.36 |
| 07 | Debt Redemption | | | | | | | |
| | 700 Debt Service | 1,049,575.00 | 0.00 | 150,025.00 | 14% | 0.00 | 14% | 899,550.00 |
| 07 | Debt Redemption | 1,049,575.00 | 0.00 | 150,025.00 | 14% | 0.00 | 14% | 899,550.00 |
| 21 | Student Activity Fund | | | | | | | |

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

Sequence: Fd, O/S

| | | B25 | | | | | % YTD | Remaining |
|-----------------------|-------------------------------------|---------------------|---------------|--------------|-------|--------------|-------|--------------|
| Description | | Annual Budget | Period 202504 | Year To Date | % YTD | Encumbrances | + Enc | Balance |
| 21 | Student Activity Fund | | | | | | | |
| | 400 Supplies & Materials | 46,573.00 | 13,470.91 | 21,616.86 | 46% | 0.00 | 46% | 24,956.14 |
| 21 | Student Activity Fund | 46,573.00 | 13,470.91 | 21,616.86 | 46% | 0.00 | 46% | 24,956.14 |
| Report Totals: | | 8,904,910.00 | 667,730.53 | 1,953,928.89 | 22% | 15,222.79 | 22% | 6,935,758.32 |

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

Sequence: Fd, O/S

| | | B25 | | | | | % YTD | Remaining |
|-------------|--------------------------------|---------------|---------------|--------------|-------|--------------|-------|--------------|
| Description | | Annual Budget | Period 202504 | Year To Date | % YTD | Encumbrances | + Enc | Balance |
| 01 | General Fund | | | | | | | |
| 110 | Exec. Salaries | 323,263.00 | 26,079.50 | 105,268.00 | 33% | 0.00 | 33% | 217,995.00 |
| 140 | Salaries | 2,230,531.00 | 175,174.46 | 347,060.37 | 16% | 0.00 | 16% | 1,883,470.63 |
| 141 | Title 1 Sal Sec Tchr | 30,900.00 | 3,552.79 | 4,266.84 | 14% | 0.00 | 14% | 26,633.16 |
| 144 | Classroom Support | 90,687.00 | 7,141.63 | 11,471.14 | 13% | 0.00 | 13% | 79,215.86 |
| 145 | Substitute Teacher | 117,700.00 | 14,517.50 | 20,502.50 | 17% | 0.00 | 17% | 97,197.50 |
| 146 | SUBSTITUTE NON-CERTIFIED | 8,704.00 | 349.16 | 349.16 | 4% | 0.00 | 4% | 8,354.84 |
| 152 | Speech Teacher | 0.00 | 5,708.34 | 11,416.68 | 0% | 0.00 | 0% | (11,416.68) |
| 154 | School Nurse | 0.00 | 3,536.34 | 14,145.36 | 0% | 0.00 | 0% | (14,145.36) |
| 155 | School Nurse | 38,607.00 | 0.00 | 0.00 | 0% | 0.00 | 0% | 38,607.00 |
| 156 | Social Workers | 68,736.00 | 5,728.08 | 11,456.16 | 17% | 0.00 | 17% | 57,279.84 |
| 161 | Non-Licensed Classroom Support | 27,045.00 | 1,620.30 | 2,334.33 | 9% | 0.00 | 9% | 24,710.67 |
| 162 | One-to-One Paraprofessional | 40,398.00 | 14,898.13 | 25,733.77 | 64% | 0.00 | 64% | 14,664.23 |
| 170 | Sec/Clerical Sal. | 173,182.00 | 13,231.01 | 41,858.48 | 24% | 0.00 | 24% | 131,323.52 |
| 171 | Bookkeeper Sal | 58,000.00 | 5,238.60 | 20,954.40 | 36% | 0.00 | 36% | 37,045.60 |
| 172 | Salary Supervisor | 0.00 | 629.46 | 2,517.84 | 0% | 0.00 | 0% | (2,517.84) |
| 173 | Salary Custodians | 370,000.00 | 30,808.60 | 127,111.92 | 34% | 0.00 | 34% | 242,888.08 |
| 180 | Sal-Bus Driver | 224,106.00 | 23,845.21 | 37,615.54 | 17% | 0.00 | 17% | 186,490.46 |
| 181 | Bus Mechanic | 38,696.00 | 2,895.39 | 12,197.39 | 32% | 0.00 | 32% | 26,498.61 |
| 185 | Other Support Salary | 156,650.00 | 20,267.40 | 30,779.56 | 20% | 0.00 | 20% | 125,870.44 |
| 210 | FICA | 281,352.00 | 25,401.58 | 59,026.27 | 21% | 0.00 | 21% | 222,325.73 |
| 214 | PERA | 85,868.00 | 8,642.29 | 24,386.91 | 28% | 0.00 | 28% | 61,481.09 |
| 218 | TRA | 233,408.00 | 18,730.10 | 39,986.63 | 17% | 0.00 | 17% | 193,421.37 |
| 220 | Health Ins. | 478,923.00 | 35,456.52 | 85,752.62 | 18% | 0.00 | 18% | 393,170.38 |
| 230 | Life Insurance | 5,943.00 | 367.16 | 940.02 | 16% | 0.00 | 16% | 5,002.98 |
| 235 | Dental | 269.00 | 0.00 | 0.00 | 0% | 0.00 | 0% | 269.00 |
| 240 | Long Term Disability | 12,919.00 | 1,451.50 | 3,067.19 | 24% | 0.00 | 24% | 9,851.81 |
| 250 | Board share TSA | 80,644.00 | 5,995.05 | 15,953.16 | 20% | 0.00 | 20% | 64,690.84 |
| 270 | Workmens Compensat. | 19,711.00 | 1,658.00 | 9,788.00 | 50% | 0.00 | 50% | 9,923.00 |
| 280 | Unemploy. Comp. | 0.00 | 0.00 | 7,751.75 | 0% | 0.00 | 0% | (7,751.75) |

Lake of the Woods Public Schools #390

Exp Summary - Fd, Obj

Period Ending October 31, 2024

Sequence: Fd, O/S

| | | B25 | | | | | % YTD | Remaining |
|-------------|--------------------------------|---------------|---------------|--------------|--------|--------------|--------|-------------|
| Description | | Annual Budget | Period 202504 | Year To Date | % YTD | Encumbrances | + Enc | Balance |
| 01 | General Fund | | | | | | | |
| 305 | Consulting Fees | 421,368.00 | 54,183.37 | 165,744.01 | 39% | (1,949.42) | 39% | 257,573.41 |
| 311 | Other Contracted Security | 14,625.00 | 75.00 | 505.00 | 3% | 0.00 | 3% | 14,120.00 |
| 316 | Data Processing | 25,750.00 | 7,029.40 | 17,882.67 | 69% | 0.00 | 69% | 7,867.33 |
| 320 | Communications Serv. | 17,385.00 | 1,779.16 | 6,182.72 | 36% | 0.00 | 36% | 11,202.28 |
| 329 | Postage & Express | 4,000.00 | 402.38 | 965.71 | 24% | 0.00 | 24% | 3,034.29 |
| 330 | Utility Service | 123,600.00 | 9,918.46 | 33,612.25 | 27% | 0.00 | 27% | 89,987.75 |
| 340 | Property Insurance | 91,631.00 | 0.00 | 91,542.33 | 100% | 0.00 | 100% | 88.67 |
| 350 | Repairs & Maint. Ser | 34,900.00 | 2,739.52 | 21,628.61 | 62% | 0.00 | 62% | 13,271.39 |
| 365 | Chargebacks | (35.00) | 0.00 | 0.00 | 0% | 0.00 | 0% | (35.00) |
| 366 | Travel, Conv, Conf | 39,863.00 | 1,787.76 | 2,673.63 | 7% | 0.00 | 7% | 37,189.37 |
| 370 | Short-Term Lease/Rentals | 114,700.00 | 7,097.16 | 17,048.28 | 15% | 0.00 | 15% | 97,651.72 |
| 391 | FRESHWATER ED. DISTRICT | 37,000.00 | 0.00 | 35,123.42 | 95% | 0.00 | 95% | 1,876.58 |
| 392 | Pmts to out of state districts | 0.00 | 0.00 | 30,124.25 | 0% | 0.00 | 0% | (30,124.25) |
| 394 | Pay Educ NONSCH00L | 40,000.00 | 0.00 | 0.00 | 0% | 0.00 | 0% | 40,000.00 |
| 396 | Sp Ed Sal Pur F Other D | 51,675.00 | 0.00 | (12,867.36) | (25%) | 0.00 | (25%) | 64,542.36 |
| 397 | Benefits | 13,400.00 | 0.00 | (3,362.07) | (25%) | 0.00 | (25%) | 16,762.07 |
| 399 | S. E. Purch Contr Serv BRIC | 2,000.00 | 0.00 | (2,716.84) | (136%) | 0.00 | (136%) | 4,716.84 |
| 401 | General Supplies | 167,260.00 | 15,958.49 | 35,391.28 | 21% | 2,654.58 | 23% | 129,214.14 |
| 405 | Software-Non Instructional | 20,000.00 | 3,555.17 | 7,687.83 | 38% | 2,806.00 | 52% | 9,506.17 |
| 430 | Instruct Supplies | 44,358.00 | 7,243.76 | 21,169.91 | 48% | 11,711.63 | 74% | 11,476.46 |
| 433 | Indiv Supplies | 7,700.00 | 600.10 | 2,076.73 | 27% | 0.00 | 27% | 5,623.27 |
| 435 | Computer Supplies | 4,000.00 | 0.00 | 0.00 | 0% | 0.00 | 0% | 4,000.00 |
| 436 | Software Technology Department | 2,000.00 | 0.00 | 0.00 | 0% | 0.00 | 0% | 2,000.00 |
| 442 | Fuel Pupil Transp | 90,000.00 | 10,538.93 | 16,807.37 | 19% | 0.00 | 19% | 73,192.63 |
| 456 | Instr Tech Supplies | 23,000.00 | 0.00 | 0.00 | 0% | 0.00 | 0% | 23,000.00 |
| 460 | Textbooks | 12,097.00 | 0.00 | 0.00 | 0% | 0.00 | 0% | 12,097.00 |
| 461 | Tests | 250.00 | 0.00 | 288.00 | 115% | 0.00 | 115% | (38.00) |
| 470 | Secondary Lib Books | 0.00 | 0.00 | (10.00) | 0% | 0.00 | 0% | 10.00 |
| 522 | Site/Grounds Improvements | 11,180.00 | 0.00 | 0.00 | 0% | 0.00 | 0% | 11,180.00 |

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

Sequence: Fd, O/S

| | | B25 | | | | | % YTD | Remaining |
|-------------|-------------------------------|---------------|---------------|--------------|-------|--------------|-------|--------------|
| Description | | Annual Budget | Period 202504 | Year To Date | % YTD | Encumbrances | + Enc | Balance |
| 01 | General Fund | | | | | | | |
| 530 | Equipment | 191,754.00 | 2,431.45 | 137,610.76 | 72% | 0.00 | 72% | 54,143.24 |
| 555 | Technology Equip | 5,000.00 | 142.50 | 6,543.49 | 131% | 0.00 | 131% | (1,543.49) |
| 580 | Capital Lease Contr | 0.00 | 2,162.53 | 8,650.12 | 0% | 0.00 | 0% | (8,650.12) |
| 589 | Lease Installment Sale | 0.00 | 0.00 | (129,050.00) | 0% | 0.00 | 0% | 129,050.00 |
| 820 | Dues & Member. | 23,813.00 | 3,817.49 | 19,394.19 | 81% | 0.00 | 81% | 4,418.81 |
| 891 | TRA/PERA Spec Funding | 20,300.00 | 0.00 | 0.00 | 0% | 0.00 | 0% | 20,300.00 |
| 896 | Taxes, Assmts, Int. Penalties | 725.00 | 0.00 | 0.00 | 0% | 0.00 | 0% | 725.00 |
| 899 | Miscellaneous | 8,100.00 | 0.00 | 0.00 | 0% | 0.00 | 0% | 8,100.00 |
| 910 | Permanent Transfers | 204,237.00 | 0.00 | 0.00 | 0% | 0.00 | 0% | 204,237.00 |
| 01 | General Fund | 7,063,878.00 | 584,386.73 | 1,604,338.28 | 23% | 15,222.79 | 23% | 5,444,316.93 |
| 02 | Food Service | | | | | | | |
| 110 | Exec. Salaries | 43,000.00 | 3,856.81 | 14,801.17 | 34% | 0.00 | 34% | 28,198.83 |
| 170 | Sec/Clerical Sal. | 20,000.00 | 2,482.46 | 9,929.84 | 50% | 0.00 | 50% | 10,070.16 |
| 175 | Salaries-Baudette | 98,160.00 | 10,326.51 | 15,722.41 | 16% | 0.00 | 16% | 82,437.59 |
| 210 | FICA | 12,324.00 | 1,187.00 | 2,854.06 | 23% | 0.00 | 23% | 9,469.94 |
| 214 | PERA | 12,022.00 | 1,249.93 | 3,033.95 | 25% | 0.00 | 25% | 8,988.05 |
| 218 | TRA | 74.00 | 0.00 | 0.00 | 0% | 0.00 | 0% | 74.00 |
| 220 | Health Ins. | 24,985.00 | 2,121.40 | 7,024.50 | 28% | 0.00 | 28% | 17,960.50 |
| 230 | Life Insurance | 289.00 | 33.06 | 96.64 | 33% | 0.00 | 33% | 192.36 |
| 240 | Long Term Disability | 825.00 | 96.90 | 193.80 | 23% | 0.00 | 23% | 631.20 |
| 250 | Board share TSA | 5,037.00 | 528.34 | 1,446.69 | 29% | 0.00 | 29% | 3,590.31 |
| 305 | Consulting Fees | 3,942.00 | 0.00 | 145.00 | 4% | 0.00 | 4% | 3,797.00 |
| 350 | Repairs & Maint. Ser | 10,000.00 | 12.99 | 2,713.99 | 27% | 0.00 | 27% | 7,286.01 |
| 366 | Travel, Conv, Conf | 200.00 | 0.00 | 0.00 | 0% | 0.00 | 0% | 200.00 |
| 401 | General Supplies | 5,000.00 | 1,801.81 | 2,367.28 | 47% | 0.00 | 47% | 2,632.72 |
| 490 | Food | 106,000.00 | 14,504.37 | 25,142.97 | 24% | 0.00 | 24% | 80,857.03 |
| 491 | Food Costs-Williams | 6,000.00 | 96.25 | 96.25 | 2% | 0.00 | 2% | 5,903.75 |
| 495 | Milk | 28,000.00 | 6,548.31 | 6,831.56 | 24% | 0.00 | 24% | 21,168.44 |
| 530 | Equipment | 5,000.00 | 0.00 | 0.00 | 0% | 0.00 | 0% | 5,000.00 |

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

Sequence: Fd, O/S

| | | B25 | | | | | % YTD | Remaining |
|-------------|----------------------|---------------|---------------|--------------|-------|--------------|-------|------------|
| Description | | Annual Budget | Period 202504 | Year To Date | % YTD | Encumbrances | + Enc | Balance |
| 02 | Food Service | | | | | | | |
| 820 | Dues & Member. | 250.00 | 0.00 | 0.00 | 0% | 0.00 | 0% | 250.00 |
| 02 | Food Service | 381,108.00 | 44,846.14 | 92,400.11 | 24% | 0.00 | 24% | 288,707.89 |
| 04 | Community Service | | | | | | | |
| 110 | Exec. Salaries | 32,588.00 | 2,971.06 | 11,884.24 | 36% | 0.00 | 36% | 20,703.76 |
| 140 | Salaries | 17,170.00 | 0.00 | 0.00 | 0% | 0.00 | 0% | 17,170.00 |
| 144 | Classroom Support | 55,500.00 | 3,825.88 | 12,223.20 | 22% | 0.00 | 22% | 43,276.80 |
| 170 | Sec/Clerical Sal. | 700.00 | 0.00 | 550.00 | 79% | 0.00 | 79% | 150.00 |
| 172 | Salary Supervisor | 100,000.00 | 5,591.20 | 22,364.80 | 22% | 0.00 | 22% | 77,635.20 |
| 210 | FICA | 12,406.00 | 878.49 | 3,309.83 | 27% | 0.00 | 27% | 9,096.17 |
| 214 | PERA | 10,917.00 | 865.37 | 2,910.93 | 27% | 0.00 | 27% | 8,006.07 |
| 218 | TRA | 1,909.00 | 7.87 | 127.72 | 7% | 0.00 | 7% | 1,781.28 |
| 220 | Health Ins. | 20,193.00 | 1,077.76 | 4,311.04 | 21% | 0.00 | 21% | 15,881.96 |
| 230 | Life Insurance | 238.00 | 13.50 | 53.58 | 23% | 0.00 | 23% | 184.42 |
| 240 | Long Term Disability | 389.00 | 38.40 | 200.04 | 51% | 0.00 | 51% | 188.96 |
| 250 | Board share TSA | 3,172.00 | 132.81 | 522.81 | 16% | 0.00 | 16% | 2,649.19 |
| 305 | Consulting Fees | 23,210.00 | 1,700.00 | 6,826.50 | 29% | 0.00 | 29% | 16,383.50 |
| 320 | Communications Serv. | 0.00 | 0.00 | 192.00 | 0% | 0.00 | 0% | (192.00) |
| 329 | Postage & Express | 124.00 | 0.00 | 0.00 | 0% | 0.00 | 0% | 124.00 |
| 330 | Utility Service | 45,000.00 | 3,072.02 | 10,346.63 | 23% | 0.00 | 23% | 34,653.37 |
| 350 | Repairs & Maint. Ser | 106.00 | 0.00 | 0.00 | 0% | 0.00 | 0% | 106.00 |
| 366 | Travel, Conv, Conf | 832.00 | 0.00 | 0.00 | 0% | 0.00 | 0% | 832.00 |
| 401 | General Supplies | 26,582.00 | 4,374.90 | 9,572.41 | 36% | 0.00 | 36% | 17,009.59 |
| 430 | Instruct Supplies | 8,000.00 | 477.49 | 152.91 | 2% | 0.00 | 2% | 7,847.09 |
| 530 | Equipment | 3,500.00 | 0.00 | 0.00 | 0% | 0.00 | 0% | 3,500.00 |
| 820 | Dues & Member. | 1,240.00 | 0.00 | 0.00 | 0% | 0.00 | 0% | 1,240.00 |
| 04 | Community Service | 363,776.00 | 25,026.75 | 85,548.64 | 24% | 0.00 | 24% | 278,227.36 |
| 07 | Debt Redemption | | | | | | | |
| 710 | Bond Redemp-Principa | 750,000.00 | 0.00 | 150,025.00 | 20% | 0.00 | 20% | 599,975.00 |
| 720 | Bond Interest | 299,100.00 | 0.00 | 0.00 | 0% | 0.00 | 0% | 299,100.00 |

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

Sequence: Fd, O/S

| Description | | B25 | | | | | % YTD | Remaining |
|-----------------------|-----------------------|---------------------|-------------------|---------------------|------------|------------------|------------|---------------------|
| | | Annual Budget | Period 202504 | Year To Date | % YTD | Encumbrances | + Enc | Balance |
| 07 | Debt Redemption | | | | | | | |
| 790 | Other Debt Expense | 475.00 | 0.00 | 0.00 | 0% | 0.00 | 0% | 475.00 |
| 07 | Debt Redemption | 1,049,575.00 | 0.00 | 150,025.00 | 14% | 0.00 | 14% | 899,550.00 |
| 21 | Student Activity Fund | | | | | | | |
| 401 | General Supplies | 46,573.00 | 13,470.91 | 21,616.86 | 46% | 0.00 | 46% | 24,956.14 |
| 21 | Student Activity Fund | 46,573.00 | 13,470.91 | 21,616.86 | 46% | 0.00 | 46% | 24,956.14 |
| Report Totals: | | 8,904,910.00 | 667,730.53 | 1,953,928.89 | 22% | 15,222.79 | 22% | 6,935,758.32 |

Lake of the Woods Public Schools #390

Exp Summary - Fd, Org

Period Ending October 31, 2024

Sequence: Fd, Org

| Description | | B25 Annual Budget | Period 202504 | Year To Date | % YTD | Encumbrances | % YTD + Enc | Remaining Balance |
|-----------------------|-----------------------|----------------------|-------------------|---------------------|------------|------------------|----------------|----------------------|
| 01 | General Fund | | | | | | | |
| 005 | District Wide | 2,624,783.00 | 214,664.24 | 775,820.42 | 30% | 5,511.16 | 30% | 1,843,451.42 |
| 100 | Elem. | 2,157,307.00 | 187,688.04 | 352,249.95 | 16% | 6,372.38 | 17% | 1,798,684.67 |
| 200 | High School | 198,580.00 | 11,840.70 | 52,915.10 | 27% | 0.00 | 27% | 145,664.90 |
| 222 | Secondary | 370,063.00 | 34,418.93 | 82,699.23 | 22% | 0.00 | 22% | 287,363.77 |
| 300 | Elem./H.s. | 1,713,145.00 | 135,774.82 | 340,653.58 | 20% | 3,339.25 | 20% | 1,369,152.17 |
| 01 | General Fund | 7,063,878.00 | 584,386.73 | 1,604,338.28 | 23% | 15,222.79 | 23% | 5,444,316.93 |
| 02 | Food Service | | | | | | | |
| 005 | District Wide | 381,108.00 | 44,846.14 | 92,400.11 | 24% | 0.00 | 24% | 288,707.89 |
| 02 | Food Service | 381,108.00 | 44,846.14 | 92,400.11 | 24% | 0.00 | 24% | 288,707.89 |
| 04 | Community Service | | | | | | | |
| 005 | District Wide | 363,776.00 | 25,026.75 | 85,548.64 | 24% | 0.00 | 24% | 278,227.36 |
| 04 | Community Service | 363,776.00 | 25,026.75 | 85,548.64 | 24% | 0.00 | 24% | 278,227.36 |
| 07 | Debt Redemption | | | | | | | |
| 005 | District Wide | 1,049,575.00 | 0.00 | 150,025.00 | 14% | 0.00 | 14% | 899,550.00 |
| 07 | Debt Redemption | 1,049,575.00 | 0.00 | 150,025.00 | 14% | 0.00 | 14% | 899,550.00 |
| 21 | Student Activity Fund | | | | | | | |
| 005 | District Wide | 46,573.00 | 13,470.91 | 21,616.86 | 46% | 0.00 | 46% | 24,956.14 |
| 21 | Student Activity Fund | 46,573.00 | 13,470.91 | 21,616.86 | 46% | 0.00 | 46% | 24,956.14 |
| Report Totals: | | 8,904,910.00 | 667,730.53 | 1,953,928.89 | 22% | 15,222.79 | 22% | 6,935,758.32 |

Lake of the Woods Public Schools #390

Exp Summary - Fd, Pro

Period Ending October 31, 2024

Sequence: Fd, Pro

| | | B25 | | | | | % YTD | Remaining |
|-------------|-----------------------------|---------------|---------------|--------------|-------|--------------|-------|------------|
| Description | | Annual Budget | Period 202504 | Year To Date | % YTD | Encumbrances | + Enc | Balance |
| 01 | General Fund | | | | | | | |
| 001 | WELLNESS PROGRAM ALL STAFF | 941.00 | 0.00 | 0.00 | 0% | 0.00 | 0% | 941.00 |
| 010 | Board Share | 21,051.00 | 935.15 | 21,254.55 | 101% | 0.00 | 101% | (203.55) |
| 020 | Superintendent | 140,104.00 | 11,705.10 | 47,140.03 | 34% | 0.00 | 34% | 92,963.97 |
| 050 | School Adm | 147,032.00 | 12,103.42 | 49,009.36 | 33% | 0.00 | 33% | 98,022.64 |
| 105 | General Administrat. | 343,525.00 | 61,906.61 | 149,600.97 | 44% | 50.58 | 44% | 193,873.45 |
| 108 | Technology Coordinator | 168,177.00 | 13,109.27 | 46,894.17 | 28% | 5,842.00 | 31% | 115,440.83 |
| 110 | Business Services | 37,265.00 | 7,029.40 | 17,882.67 | 48% | 0.00 | 48% | 19,382.33 |
| 200 | Voluntary Pre-K | 83,234.00 | 6,995.55 | 13,992.24 | 17% | 0.00 | 17% | 69,241.76 |
| 201 | Kindergarten Educ. | 121,806.00 | 10,080.08 | 20,160.14 | 17% | 0.00 | 17% | 101,645.86 |
| 203 | Elementary Education | 1,049,075.00 | 96,061.36 | 216,307.01 | 21% | 6,372.38 | 21% | 826,399.61 |
| 204 | Elementary Education | 11,945.00 | 0.00 | 0.00 | 0% | 0.00 | 0% | 11,945.00 |
| 207 | Elementary Education | 33,396.00 | 0.00 | 0.00 | 0% | 0.00 | 0% | 33,396.00 |
| 211 | Secondary Ed | 198,121.00 | 11,034.63 | 66,222.27 | 33% | 0.00 | 33% | 131,898.73 |
| 212 | Art | 87,377.00 | 7,289.79 | 16,267.47 | 19% | 0.00 | 19% | 71,109.53 |
| 215 | Business | 49,466.00 | 3,978.71 | 7,964.87 | 16% | 618.00 | 17% | 40,883.13 |
| 216 | Educational Disadvan | 118,867.00 | 11,335.35 | 21,180.69 | 18% | 0.00 | 18% | 97,686.31 |
| 218 | gifted and talented program | 798.00 | 0.00 | 0.00 | 0% | 0.00 | 0% | 798.00 |
| 220 | English | 206,861.00 | 16,757.26 | 38,572.98 | 19% | 990.25 | 19% | 167,297.77 |
| 240 | Physical Education | 171,646.00 | 14,931.23 | 29,861.96 | 17% | 0.00 | 17% | 141,784.04 |
| 255 | Industrial Education | 95,833.00 | 7,830.35 | 15,660.68 | 16% | 0.00 | 16% | 80,172.32 |
| 256 | Mathematics | 215,733.00 | 17,829.33 | 35,733.15 | 17% | 0.00 | 17% | 179,999.85 |
| 257 | Computer Science | 0.00 | 0.00 | 0.00 | 0% | 255.00 | 0% | (255.00) |
| 258 | Music | 214,745.00 | 17,218.58 | 35,734.44 | 17% | 1,476.00 | 17% | 177,534.56 |
| 260 | Natural Science | 200,073.00 | 9,153.44 | 17,768.02 | 9% | 0.00 | 9% | 182,304.98 |
| 270 | Social Studies | 158,115.00 | 12,968.13 | 26,016.72 | 16% | 0.00 | 16% | 132,098.28 |
| 292 | Athletics | 179,234.00 | 10,320.92 | 36,551.31 | 20% | 0.00 | 20% | 142,682.69 |
| 294 | Boys Athletics | 108,047.00 | 11,870.01 | 23,490.76 | 22% | 0.00 | 22% | 84,556.24 |
| 296 | Girls Athletics | 56,384.00 | 12,143.00 | 22,572.16 | 40% | 0.00 | 40% | 33,811.84 |
| 298 | Extra Curricular Act | 26,913.00 | 85.00 | 85.00 | 0% | 0.00 | 0% | 26,828.00 |

Lake of the Woods Public Schools #390

Exp Summary - Fd, Pro

Period Ending October 31, 2024

Sequence: Fd, Pro

| | | B25 | | | | | % YTD | Remaining |
|-------------|--------------------------------|---------------|---------------|--------------|-------|--------------|-------|------------|
| Description | | Annual Budget | Period 202504 | Year To Date | % YTD | Encumbrances | + Enc | Balance |
| 01 | General Fund | | | | | | | |
| 371 | Related/Diversified | 49,348.00 | 3,978.63 | 7,964.67 | 16% | 0.00 | 16% | 41,383.33 |
| 399 | Carl Perkins Grant | 21,729.00 | 2,344.74 | 4,336.19 | 20% | 0.00 | 20% | 17,392.81 |
| 400 | General Special Education | 2,500.00 | 0.00 | 0.00 | 0% | 0.00 | 0% | 2,500.00 |
| 401 | Speech Language Impa | 80,454.00 | 3,328.51 | 6,813.88 | 8% | 0.00 | 8% | 73,640.12 |
| 402 | Mentally Impaired Mm | 94,758.00 | 2,910.89 | 5,337.23 | 6% | 0.00 | 6% | 89,420.77 |
| 403 | Mentally Impaired Ms | 0.00 | 675.04 | 1,701.78 | 0% | 0.00 | 0% | (1,701.78) |
| 404 | Physically Impaired | 0.00 | 675.04 | 1,220.19 | 0% | 0.00 | 0% | (1,220.19) |
| 406 | Visually Impaired | 0.00 | 0.00 | (904.36) | 0% | 0.00 | 0% | 904.36 |
| 407 | Specific Learning Di | 92,868.00 | 10,387.58 | 20,774.02 | 22% | 0.00 | 22% | 72,093.98 |
| 408 | Emotional Behavior | 46,128.00 | 3,882.05 | 6,219.78 | 13% | 0.00 | 13% | 39,908.22 |
| 409 | DEAF/BLIND | 0.00 | 416.06 | 831.72 | 0% | 0.00 | 0% | (831.72) |
| 410 | Other Health Impairment | 57,940.00 | 1,232.49 | 1,750.46 | 3% | 0.00 | 3% | 56,189.54 |
| 411 | Autistic | 73,994.00 | 20,094.80 | 34,167.40 | 46% | 0.00 | 46% | 39,826.60 |
| 412 | Early Child Spec Ed | 1,633.00 | 4,376.41 | 7,460.80 | 457% | 0.00 | 457% | (5,827.80) |
| 416 | Multiple Handicap | 16,118.00 | 4,300.61 | 6,979.81 | 43% | 0.00 | 43% | 9,138.19 |
| 420 | Spec. Educ.-General | 116,037.00 | 600.10 | (13,209.10) | (11%) | 0.00 | (11%) | 129,246.10 |
| 620 | Educational Media | 50,328.00 | 4,777.63 | 9,495.71 | 19% | 0.00 | 19% | 40,832.29 |
| 640 | Staff Development | 58,085.00 | 2,459.15 | 2,501.37 | 4% | 0.00 | 4% | 55,583.63 |
| 716 | Drug Abuse Prevention | 250.00 | 75.00 | 165.00 | 66% | 0.00 | 66% | 85.00 |
| 718 | Other School Safety | 15,405.00 | 0.00 | 1,090.00 | 7% | 0.00 | 7% | 14,315.00 |
| 720 | Health Services | 59,364.00 | 4,834.39 | 20,153.50 | 34% | 0.00 | 34% | 39,210.50 |
| 740 | Social Worker | 102,620.00 | 8,462.23 | 16,913.80 | 16% | 0.00 | 16% | 85,706.20 |
| 760 | Pupil Transport | 518,024.00 | 52,846.01 | 113,367.36 | 22% | (2,000.37) | 21% | 406,657.01 |
| 770 | Food Services | 100.00 | 0.00 | 0.00 | 0% | 0.00 | 0% | 100.00 |
| 790 | Oth Pupil Supp. Serv | 100.00 | 0.00 | 0.00 | 0% | 0.00 | 0% | 100.00 |
| 810 | Operations & Maint. | 873,582.00 | 61,348.30 | 232,888.96 | 27% | 1,618.95 | 27% | 639,074.09 |
| 850 | Facilities | 110,130.00 | 2,162.53 | 9,375.12 | 9% | 0.00 | 9% | 100,754.88 |
| 865 | LTFM Exclcd Costs -Pro 866,867 | 80,747.00 | 3,546.87 | 39,477.04 | 49% | 0.00 | 49% | 41,269.96 |
| 940 | Prop. & Other Insur. | 91,631.00 | 0.00 | 91,542.33 | 100% | 0.00 | 100% | 88.67 |

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

Sequence: Fd, Pro

| | | B25 | | | | | | % YTD | Remaining |
|-----------------------|--------------------------|---------------------|-------------------|---------------------|------------|------------------|------------|---------------------|-----------|
| Description | | Annual Budget | Period 202504 | Year To Date | % YTD | Encumbrances | + Enc | Balance | |
| 01 | General Fund | | | | | | | | |
| | 950 Transfers | 204,237.00 | 0.00 | 0.00 | 0% | 0.00 | 0% | 204,237.00 | |
| 01 | General Fund | 7,063,878.00 | 584,386.73 | 1,604,338.28 | 23% | 15,222.79 | 23% | 5,444,316.93 | |
| 02 | Food Service | | | | | | | | |
| | 770 Food Services | 381,108.00 | 44,846.14 | 92,400.11 | 24% | 0.00 | 24% | 288,707.89 | |
| 02 | Food Service | 381,108.00 | 44,846.14 | 92,400.11 | 24% | 0.00 | 24% | 288,707.89 | |
| 04 | Community Service | | | | | | | | |
| | 505 Comm Service Gener | 68,820.00 | 6,020.15 | 23,263.06 | 34% | 0.00 | 34% | 45,556.94 | |
| | 580 Early Child & Fam Ed | 24,296.00 | 578.79 | 578.79 | 2% | 0.00 | 2% | 23,717.21 | |
| | 582 School Readiness | 44,388.00 | 2,084.74 | 2,261.24 | 5% | 0.00 | 5% | 42,126.76 | |
| | 583 Preschool Screening | 1,458.00 | 0.00 | 126.50 | 9% | 0.00 | 9% | 1,331.50 | |
| | 590 Community Services | 224,814.00 | 16,343.07 | 59,319.05 | 26% | 0.00 | 26% | 165,494.95 | |
| 04 | Community Service | 363,776.00 | 25,026.75 | 85,548.64 | 24% | 0.00 | 24% | 278,227.36 | |
| 07 | Debt Redemption | | | | | | | | |
| | 910 Debt Redemption | 1,049,575.00 | 0.00 | 150,025.00 | 14% | 0.00 | 14% | 899,550.00 | |
| 07 | Debt Redemption | 1,049,575.00 | 0.00 | 150,025.00 | 14% | 0.00 | 14% | 899,550.00 | |
| 21 | Student Activity Fund | | | | | | | | |
| | 298 Extra Curricular Act | 46,573.00 | 13,470.91 | 21,616.86 | 46% | 0.00 | 46% | 24,956.14 | |
| 21 | Student Activity Fund | 46,573.00 | 13,470.91 | 21,616.86 | 46% | 0.00 | 46% | 24,956.14 | |
| Report Totals: | | 8,904,910.00 | 667,730.53 | 1,953,928.89 | 22% | 15,222.79 | 22% | 6,935,758.32 | |



MNTrust Monthly Statement

Lake of the Woods ISD 390

Please Note:

THE FUND WILL BE CLOSED NOVEMBER 11TH AND NOVEMBER 28TH IN OBSERVANCE OF THE VETERANS DAY AND THANKSGIVING DAY HOLIDAYS

Activity Summary (30967-101) Operating

10/1/2024 - 10/31/2024

| Investment Pool Summary | IS |
|---------------------------|--------------------|
| Beginning Balance | \$49,922.68 |
| Dividends | \$203.48 |
| Purchases | \$0.00 |
| Redemptions | \$0.00 |
| Ending Balance | \$50,126.16 |
| Average Monthly Rate | 4.799% |
| Share Price | \$1.000 |
| Total | \$50,126.16 |
| Total Fixed Income | \$0.00 |
| Account Total | \$50,126.16 |

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

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



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



MNTrust Monthly Statement

Lake of the Woods ISD 390

Transaction Activity (30967-101) Operating

IS 10/1/2024 - 10/31/2024

| Transaction | Trade Date | Settle Date | Description | Redemption | Purchase | Share Price | Shares this Transaction |
|-------------|------------|-------------|-------------------|---------------|-----------------|-------------|-------------------------|
| 11134964 | 10/31/2024 | 10/31/2024 | Dividend Reinvest | \$0.00 | \$203.48 | \$1.000 | 203.480 |
| | | | | \$0.00 | \$203.48 | | 203.480 |

Beginning Balance: \$49,922.68 | Ending Balance: \$50,126.16



MNTrust Monthly Statement

Lake of the Woods ISD 390

Current Portfolio

10/31/2024

| Type | Code | Holding Id | Trade Date | Settle Date | Maturity Date | Description | Cost | Rate | NAV | Face/Par | Market Value |
|------|------|------------|------------|-------------|---------------|--------------------|--------------------|--------|---------|--------------------|--------------------|
| IS | | | | 10/31/2024 | | IS Account Balance | \$50,126.16 | 4.799% | \$1.000 | \$50,126.16 | \$50,126.16 |
| | | | | | | | \$50,126.16 | | | \$50,126.16 | \$50,126.16 |

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% | \$50,126.16 | IS Account |

Index

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

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

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

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

MNTrust MONTHLY STATEMENT DISCLAIMER

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

Fixed Rate Investment Activity

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

MNTrust Activity

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

Money Market

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

Additional Disclosures

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

Debt Securities

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

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

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

How to Contact PMA

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

How to Contact Pershing, LLC

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

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

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Customer Service
PO Box 11760
Harrisburg, PA 17108-11760

ACCOUNT STATEMENT

Lake of the Woods School District ISD #390

For the Month Ending
October 31, 2024

Client Management Team

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

Danny A. Nelson
Director
800 Nicollet Mall, 4th Floor
Minneapolis, MN 55402
612-371-3747
nelsond@pfmam.com

Contents

- Cover/Disclosures
- Summary Statement
- Individual Accounts

Accounts included in Statement

160233569567 REGULAR ACCOUNT

Important Messages

MSDLAF will be closed on 11/11/2024 for Veterans Day.
MSDLAF will be closed on 11/28/2024 for Thanksgiving 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 ("PFMAM") is a division of U.S. Bancorp Asset Management, Inc. ("USBAM"), a SEC-registered investment adviser. USBAM is direct subsidiary of U.S. Bank National Association ("U.S. Bank") and an indirect 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 ICE Data Services. There may be differences in the values shown for investments due to accrued but uncollected income and the use of differing valuation sources and methods. 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 USBAM's affiliate, U.S. Bancorp Investments, 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.

In August 2024, PFMAM converted its portfolio accounting system from FIS Investment Accounting Manager to SS&C PORTIA. The new system has recalculated the amortized cost and yield to maturity at cost of each security, based upon original cost and settlement date. Some securities, including some factored securities and previously exchanged securities, are now on a modified amortization schedule as compared with that of the past. Where transfers have occurred between your portfolios we have returned their settlement dates to the settlement dates of the original purchases in order to minimize any impact to their amortization schedules.

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
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 **October 31, 2024**

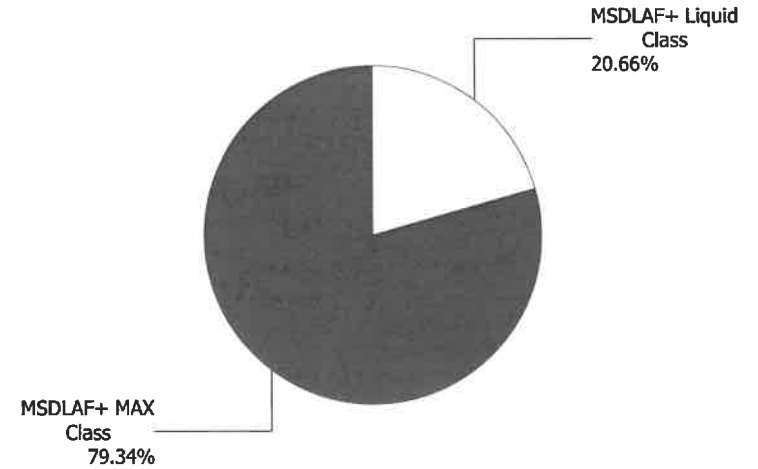
Lake of the Woods School District ISD #390 - REGULAR ACCOUNT - 160233569567

| MSDLAF+ Liquid Class | |
|-----------------------------|--------------------|
| Opening Market Value | 39,737.67 |
| Purchases | 159.62 |
| Redemptions | 0.00 |
| Unsettled Trades | 0.00 |
| Change in Value | 0.00 |
| Closing Market Value | \$39,897.29 |
| Cash Dividends and Income | 159.62 |

| MSDLAF+ MAX Class | |
|-----------------------------|---------------------|
| Opening Market Value | 152,563.49 |
| Purchases | 625.73 |
| Redemptions | 0.00 |
| Unsettled Trades | 0.00 |
| Change in Value | 0.00 |
| Closing Market Value | \$153,189.22 |
| Cash Dividends and Income | 625.73 |

| Asset Summary | | |
|-----------------------------|-------------------------|---------------------------|
| | October 31, 2024 | September 30, 2024 |
| MSDLAF+ Liquid Class | 39,897.29 | 39,737.67 |
| MSDLAF+ MAX Class | 153,189.22 | 152,563.49 |
| Total | \$193,086.51 | \$192,301.16 |

Asset Allocation



Account Statement

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

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

| Trade Date | Settlement Date | Transaction Description | Share or Unit Price | Dollar Amount of Transaction | Total Shares Owned |
|-----------------------------|-----------------|---|---------------------|------------------------------|--------------------|
| MSDLAF+ Liquid Class | | | | | |
| Opening Balance | | | | | 39,737.67 |
| 10/31/24 | 11/01/24 | Accrual Income Div Reinvestment - Distributions | 1.00 | 159.62 | 39,897.29 |
| Closing Balance | | | | | 39,897.29 |

| | Month of October | Fiscal YTD July-October | | |
|-----------------------------------|------------------|-------------------------|-----------------------------------|-----------|
| Opening Balance | 39,737.67 | 39,233.34 | Closing Balance | 39,897.29 |
| Purchases | 159.62 | 663.95 | Average Monthly Balance | 39,742.82 |
| Redemptions (Excl. Checks) | 0.00 | 0.00 | Monthly Distribution Yield | 4.73% |
| Check Disbursements | 0.00 | 0.00 | | |
| Closing Balance | 39,897.29 | 39,897.29 | | |
| Cash Dividends and Income | 159.62 | 663.95 | | |

| MSDLAF+ MAX Class | | | | | |
|--------------------------|----------|---|------|--------|-------------------|
| Opening Balance | | | | | 152,563.49 |
| 10/31/24 | 11/01/24 | Accrual Income Div Reinvestment - Distributions | 1.00 | 625.73 | 153,189.22 |

Account Statement

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

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

| Trade Date | Settlement Date | Transaction Description | Share or Unit Price | Dollar Amount of Transaction | Total Shares Owned |
|-----------------------------------|-----------------|-------------------------|--------------------------------|-----------------------------------|--------------------|
| Closing Balance | | | | | 153,189.22 |
| | | Month of October | Fiscal YTD July-October | | |
| Opening Balance | | 152,563.49 | 150,589.50 | Closing Balance | 153,189.22 |
| Purchases | | 625.73 | 2,599.72 | Average Monthly Balance | 152,583.67 |
| Redemptions (Excl. Checks) | | 0.00 | 0.00 | Monthly Distribution Yield | 4.83% |
| Check Disbursements | | 0.00 | 0.00 | | |
| Closing Balance | | 153,189.22 | 153,189.22 | | |
| Cash Dividends and Income | | 625.73 | 2,599.72 | | |

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

| | | | |
|--|---------------|--|-----------------------|
| Border Bank Simple Business Checking Account | | | |
| Beginning Checking Account Balance | | | \$919,164.39 |
| Receipts | \$497,183.51 | | |
| Wire Trans (in) | \$0.00 | | |
| Total Receipts | \$497,183.51 | | |
| Wire Trans (out) | \$0.00 | | |
| Disbursements | \$ 620,840.56 | | |
| Ending Checking Account Balance | | | \$795,507.34 |
| Border Bank Premier Business Investment Savings Account | | | |
| Beginning Checking Account Balance | | | \$785,514.79 |
| Receipts | \$435,523.81 | | |
| Interest Earned | \$1,470.47 | | |
| Wire Trans (out) | \$0.00 | | |
| Wire Trans (in) | \$0.00 | | |
| Fee | \$0.00 | | |
| Ending Savings Account Balance | | | \$1,222,509.07 |
| MSDLAF Liquid Asset Fund | | | |
| Beginning Balance | | | \$39,737.67 |
| Receipts | \$ - | | |
| Interest Earned | \$ 159.62 | | |
| Transfer (in) | \$ - | | |
| Transfer (out) | \$ - | | |
| Ending Balance | | | \$39,897.29 |
| Average Monthly Balance was \$39,742.82 at 4.73% | | | |
| MSDLAF MAX Fund | | | |
| Beginning Balance | | | \$152,563.49 |
| Receipts | \$ - | | |
| Interest Earned | \$ 625.73 | | |
| Transfer (in) | \$ - | | |
| Transfer (out) | \$ - | | |
| Ending Balance | | | \$153,189.22 |
| Average Monthly Balance was \$152,583.67 at 4.83% | | | |
| MN Trust | | | \$49,922.68 |
| Receipts | \$ - | | |
| Interest Earned | \$ 203.48 | | |
| Transfer Out | \$ - | | |
| Ending Balance | | | \$50,126.16 |
| Average Monthly Interest Rate 4.799% | | | |
| TOTAL CASH AND INVESTMENTS | | | \$2,261,229.08 |

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

Bank: BOR
 Acct#: 5000093

10/31/2024

| Co | Pmt No | Pmt Type | Grp Code | Vendor | Pmt Date | Check No | Amount |
|-------------|--------|-------------|----------|-----------------------------------|------------|--------------|---------------------|
| 0390 | 50573 | Wire | 1 3504 | MINNESOTA TAX | 10/31/2024 | | 6,119.45 |
| | 50570 | Wire | 1 3198 | Educators Benefit Consultants, | 10/31/2024 | | 7,821.78 |
| | 50571 | Wire | 1 3475 | Teacher Retirement Association | 10/31/2024 | | 17,868.21 |
| | 50569 | Wire | 1 09541 | PERA | 10/31/2024 | | 10,157.35 |
| | 50576 | Wire | 2 5259 | Wex HSA | 10/31/2024 | | 2,871.29 |
| | 50687 | Wire | 1 08330 | MADISON NATIONAL LIFE | 10/31/2024 | | 3,915.44 |
| | 50572 | Wire | 1 3503 | USA TAX | 10/31/2024 | | 38,600.06 |
| | 50254 | Credit Card | 1 5507 | ATHLETIC.NET | 09/04/2024 | | 135.00 |
| | 50345 | Credit Card | 1 1383 | Country Inn & Suites | 08/31/2024 | | 254.20 |
| | 47254 | Check | 1 4506 | Horizon Pool Supply | 01/10/2023 | 9474847 | 740.38 |
| | 48065 | Check | 1 5243 | Johnson, Rachel | 06/15/2023 | 9475524 | 51.94 |
| | 49106 | Check | 1 4495 | Roseau Basketball Boosters | 01/09/2024 | 9476400 | 150.00 |
| | 49124 | Check | 1 5432 | GEORGE, TREVOR | 01/12/2024 | 9476410 | 115.00 |
| | 49202 | Check | 1 5418 | MEIKLE, MARIA | 01/29/2024 | 9476471 | 100.00 |
| | 49763 | Check | 1 5207 | MINNESOTA TRUE TEAM TRACK & | 05/06/2024 | 9476852 | 140.00 |
| | 49911 | Check | 1 4701 | Lake of the Woods School Yearboc | 05/31/2024 | 9476957 | 160.00 |
| | 50034 | Check | 1 4304 | Teacher Synergy Inc. | 06/30/2024 | 9477052 | 4,125.00 |
| | 50349 | Check | 1 2609 | WHITE, DAVID | 09/23/2024 | 9477266 | 238.12 |
| | 50352 | Check | 1 2609 | WHITE, DAVID | 09/29/2024 | 9477269 | 306.24 |
| | 50448 | Check | 1 08652 | MINNESOTA BUREAU OF CRIMIN/ | 10/23/2024 | 9477358 | 15.00 |
| | 50506 | Check | 1 2899 | AMAZON CAPITAL SERVICES | 10/25/2024 | 9477359 | 554.70 |
| | 50523 | Check | 1 5308 | AT&T MOBILITY | 10/25/2024 | 9477360 | 181.12 |
| | 50520 | Check | 1 5126 | DEEP PORTAGE FOUNDATION | 10/25/2024 | 9477364 | 3,276.00 |
| | 50517 | Check | 1 4683 | FRESH ALTERNATIVE FUNDRAISI | 10/25/2024 | 9477365 | 4,036.25 |
| | 50521 | Check | 1 5127 | Gifts N' Things | 10/25/2024 | 9477366 | 3,156.70 |
| | 50522 | Check | 1 5128 | Lake of the Woods County Public V | 10/25/2024 | 9477369 | 25.00 |
| | 50519 | Check | 1 5081 | MAHS | 10/25/2024 | 9477370 | 85.00 |
| | 50515 | Check | 1 4530 | Marco Technologies LLC | 10/25/2024 | 9477371 | 9,708.15 |
| | 50526 | Check | 1 5558 | MINDT, MARK - PONY GULCH PRO | 10/25/2024 | 9477372 | 3,950.00 |
| | 50503 | Check | 1 04047 | MINNESOTA ENERGY RESOURCE | 10/25/2024 | 9477373 | 1,013.19 |
| | 50507 | Check | 1 3081 | SANDPIEPER DESIGN | 10/25/2024 | 9477379 | 317.50 |
| | 50509 | Check | 1 3125 | Scholastic Magazines | 10/25/2024 | 9477380 | 159.28 |
| | 50504 | Check | 1 04692 | SCHOOL SPECIALTY | 10/25/2024 | 9477381 | 39.01 |
| | 50527 | Check | 1 08652 | MINNESOTA BUREAU OF CRIMIN/ | 10/28/2024 | 9477384 | 15.00 |
| Bank | | | | | | Total | 120,401.36 |
| | | | | | | Total | \$120,401.36 |

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

Sequence: Fd, O/S

| | | B25 | | | | | | % YTD | Remaining |
|--------------------|--------------------------------|----------------------|----------------------|---------------------|--------------|---------------------|--------------|----------------|------------------|
| | | Annual Budget | Period 202504 | Year To Date | % YTD | Encumbrances | + Enc | Balance | |
| Description | | | | | | | | | |
| 01 | General Fund | | | | | | | | |
| 001 | Levy | (1,115,053.00) | (295,000.00) | (299,776.27) | 27% | 0.00 | 27% | (815,276.73) | |
| 010 | Count Apportionment | (506,322.00) | 0.00 | 0.00 | 0% | 0.00 | 0% | (506,322.00) | |
| 019 | Misc Local Revenues | (130,000.00) | (93,822.56) | (93,822.56) | 72% | 0.00 | 72% | (36,177.44) | |
| 040 | Tuition from Patrons | (29,405.00) | (1,145.00) | (8,220.00) | 28% | 0.00 | 28% | (21,185.00) | |
| 060 | Admis.&stu. Act. Rec | (23,919.00) | (5,361.00) | (8,481.00) | 35% | 0.00 | 35% | (15,438.00) | |
| 071 | Medical Assistance Reimburseme | (15,000.00) | 0.00 | 0.00 | 0% | 0.00 | 0% | (15,000.00) | |
| 092 | Interest Income | (50,000.00) | (2,459.30) | (9,563.32) | 19% | 0.00 | 19% | (40,436.68) | |
| 093 | Rent from Schl Facil | (5,000.00) | (920.00) | (1,585.00) | 32% | 0.00 | 32% | (3,415.00) | |
| 099 | Misc Rev-Local Sourc | (78,890.00) | (10,606.25) | (12,110.75) | 15% | 0.00 | 15% | (66,779.25) | |
| 201 | Endow Approp/Found A | (23,701.00) | 0.00 | (14,802.38) | 62% | 0.00 | 62% | (8,898.62) | |
| 211 | Foundation Aid | (4,403,535.00) | (277,824.30) | (1,170,318.26) | 27% | 0.00 | 27% | (3,233,216.74) | |
| 227 | Abatement Aid | (69.00) | (3.44) | (98.83) | 143% | 0.00 | 143% | 29.83 | |
| 229 | Disp Reduct Aid | (3,314.00) | 0.00 | 0.00 | 0% | 0.00 | 0% | (3,314.00) | |
| 234 | Hmstd Market Value Credit | (7,498.00) | 0.00 | 0.00 | 0% | 0.00 | 0% | (7,498.00) | |
| 300 | State Aid and Grants | (136,159.00) | (16,515.48) | 28,306.86 | (21%) | 0.00 | (21%) | (164,465.86) | |
| 360 | Spec Educ-General | (497,983.00) | (133,057.81) | (60,883.63) | 12% | 0.00 | 12% | (437,099.37) | |
| 369 | Misc State Revenue | (25,454.00) | 0.00 | 2,545.46 | (10%) | 0.00 | (10%) | (27,999.46) | |
| 370 | Aid from MN Children | (5,000.00) | 0.00 | 0.00 | 0% | 0.00 | 0% | (5,000.00) | |
| 397 | TRA/PERA Spec Funding Rev | (20,000.00) | 0.00 | 0.00 | 0% | 0.00 | 0% | (20,000.00) | |
| 401 | Title I Esea-Part A | (90,000.00) | 0.00 | 0.00 | 0% | 0.00 | 0% | (90,000.00) | |
| 405 | Fed Aid Thru SDE | 0.00 | (904.73) | (904.73) | 0% | 0.00 | 0% | 904.73 | |
| 500 | Direct Fed Aid&Grant | (56,250.00) | 0.00 | 0.00 | 0% | 0.00 | 0% | (56,250.00) | |
| 625 | Insurance Recovery | 0.00 | (100,000.00) | (50,000.00) | 0% | 0.00 | 0% | 50,000.00 | |
| 01 | General Fund | (7,222,552.00) | (937,619.87) | (1,699,714.41) | 24% | 0.00 | 24% | (5,522,837.59) | |

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

Sequence: Fd, O/S

| | | B25 | | | | | % YTD | Remaining |
|--------------------|----------------------------|----------------------|----------------------|---------------------|--------------|---------------------|--------------|------------------|
| Description | | Annual Budget | Period 202504 | Year To Date | % YTD | Encumbrances | + Enc | Balance |
| 02 | Food Service | | | | | | | |
| | 099 Misc Rev-Local Sourc | (21,300.00) | (4,305.85) | (4,380.27) | 21% | 0.00 | 21% | (16,919.73) |
| | 300 State Aid and Grants | (139,500.00) | (19,660.56) | (9,417.56) | 7% | 0.00 | 7% | (130,082.44) |
| | 400 Fed. Aids & Grants | 0.00 | (2,433.38) | (2,433.38) | 0% | 0.00 | 0% | 2,433.38 |
| | 471 School Lunch | (40,860.00) | (3,264.00) | (2,354.00) | 6% | 0.00 | 6% | (38,506.00) |
| | 472 Special Food | (85,000.00) | (11,216.14) | (11,216.14) | 13% | 0.00 | 13% | (73,783.86) |
| | 473 Commodity Cash Program | (350.00) | 0.00 | 0.00 | 0% | 0.00 | 0% | (350.00) |
| | 474 Commodity | (18,000.00) | 0.00 | 0.00 | 0% | 0.00 | 0% | (18,000.00) |
| | 476 Breakfast | (39,000.00) | (4,818.86) | (4,381.86) | 11% | 0.00 | 11% | (34,618.14) |
| | 479 Summer Food Program | (13,000.00) | 0.00 | 0.00 | 0% | 0.00 | 0% | (13,000.00) |
| | 601 Type A-Pupils | (19,500.00) | (1,179.77) | (2,138.82) | 11% | 0.00 | 11% | (17,361.18) |
| | 606 Type A-Adults | (13,000.00) | 0.00 | 0.00 | 0% | 0.00 | 0% | (13,000.00) |
| 02 | Food Service | (389,510.00) | (46,878.56) | (36,322.03) | 9% | 0.00 | 9% | (353,187.97) |

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

Sequence: Fd, O/S

| | | B25 | | | | | % YTD | Remaining |
|-------------|-------------------------------|---------------|---------------|--------------|-------|--------------|-------|--------------|
| Description | | Annual Budget | Period 202504 | Year To Date | % YTD | Encumbrances | + Enc | Balance |
| 04 | Community Service | | | | | | | |
| | 001 Levy | (37,812.00) | 0.00 | 0.00 | 0% | 0.00 | 0% | (37,812.00) |
| | 040 Tuition from Patrons | (41,625.00) | (1,890.85) | (11,723.80) | 28% | 0.00 | 28% | (29,901.20) |
| | 093 Rent from Schl Facil | (1,500.00) | (245.00) | (275.00) | 18% | 0.00 | 18% | (1,225.00) |
| | 096 Gifts from Loc Sourc | (2,000.00) | (100.00) | (100.00) | 5% | 0.00 | 5% | (1,900.00) |
| | 099 Misc Rev-Local Sourc | (2,457.00) | 0.00 | (1,480.00) | 60% | 0.00 | 60% | (977.00) |
| | 227 Abatement Aid | (6.00) | (0.31) | 0.00 | 0% | 0.00 | 0% | (6.00) |
| | 229 Disp Reduct Aid | (175.00) | 0.00 | 0.00 | 0% | 0.00 | 0% | (175.00) |
| | 234 Hmstd Market Value Credit | (340.00) | 0.00 | 0.00 | 0% | 0.00 | 0% | (340.00) |
| | 300 State Aid and Grants | (32,060.00) | 0.00 | (9,777.71) | 30% | 0.00 | 30% | (22,282.29) |
| | 370 Aid from MN Children | (9,500.00) | 0.00 | 0.00 | 0% | 0.00 | 0% | (9,500.00) |
| | 649 Permanent Transfers | (204,237.00) | 0.00 | 0.00 | 0% | 0.00 | 0% | (204,237.00) |
| 04 | Community Service | (331,712.00) | (2,236.16) | (23,356.51) | 7% | 0.00 | 7% | (308,355.49) |

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

Sequence: Fd, O/S

| | | B25 | | | | | | % YTD | Remaining |
|--------------------|-------------------------------|----------------------|----------------------|---------------------|--------------|---------------------|--------------|----------------|------------------|
| Description | | Annual Budget | Period 202504 | Year To Date | % YTD | Encumbrances | + Enc | Balance | |
| 07 | Debt Redemption | | | | | | | | |
| | 001 Levy | (1,102,203.00) | 0.00 | 0.00 | 0% | 0.00 | 0% | (1,102,203.00) | |
| | 229 Disp Reduct Aid | (6,100.00) | (830.84) | (3,323.36) | 54% | 0.00 | 54% | (2,776.64) | |
| | 234 Hmstd Market Value Credit | (12,000.00) | (1,636.31) | (6,545.23) | 55% | 0.00 | 55% | (5,454.77) | |
| | 258 Sm Bus Mgt. | (140,027.00) | (23,852.78) | (95,411.12) | 68% | 0.00 | 68% | (44,615.88) | |
| | 317 LTFM State Aid | (1,431.00) | 0.00 | 0.00 | 0% | 0.00 | 0% | (1,431.00) | |
| 07 | Debt Redemption | (1,261,761.00) | (26,319.93) | (105,279.71) | 8% | 0.00 | 8% | (1,156,481.29) | |

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

Sequence: Fd, O/S

| | | B25 | | | | | | % YTD | Remaining |
|-----------------------|--------------------------|-----------------------|-----------------------|-----------------------|--------------|---------------------|--------------|-----------------------|------------------|
| Description | | Annual Budget | Period 202504 | Year To Date | % YTD | Encumbrances | + Enc | Balance | |
| 21 | Student Activity Fund | | | | | | | | |
| | 099 Misc Rev-Local Sourc | (35,975.00) | (19,907.85) | (23,454.50) | 65% | 0.00 | 65% | (12,520.50) | |
| 21 | Student Activity Fund | (35,975.00) | (19,907.85) | (23,454.50) | 65% | 0.00 | 65% | (12,520.50) | |
| Report Totals: | | (9,241,510.00) | (1,032,962.37) | (1,888,127.16) | 20% | 0.00 | 20% | (7,353,382.84) | |

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

Sequence: Group-Sub, Crs

| | | | | | | | | B25 | | | | | | |
|-----|------------------------|---------|-------------|-----|-----------|-------------|------------------------|---------------|--------------|------------|--------------|-------------|-------------------|-------------|
| L | Fd Org | Pro Fin | O/S | Crs | Class Sub | Description | Annual Budget | Period 202504 | Year To Date | % YTD | Encumbrances | % YTD + Enc | Remaining Balance | |
| 00 | ASSETS | | | | | | | | | | | | | |
| B | 21 | 101 | 000 | | 100 | 00 | Student Activity Cash | 0.00 | 2,817.98 | 76,729.10 | 0% | 0.00 | 0% | (76,729.10) |
| B | 21 | 206 | 000 | | 200 | 00 | Accounts Payable | 0.00 | 3,618.96 | 0.00 | 0% | 0.00 | 0% | 0.00 |
| 00 | LIABILITIES | | | | | | | | | | | | | |
| 701 | SEL calming corners | | | | | | | | | | | | | |
| B | 21 | 401 | 701 | | 400 | 701 | SEL Calming Corners | 0.00 | 0.00 | (2,050.00) | 0% | 0.00 | 0% | 2,050.00 |
| R | 21 | 005 | 298 301 099 | 701 | 401 | 701 | SEL Calming Corners | (1,000.00) | 0.00 | (1,438.00) | 144% | 0.00 | 144% | 438.00 |
| E | 21 | 005 | 298 301 401 | 701 | 401 | 701 | SEL Calming Corners | 0.00 | 582.62 | 2,055.70 | 0% | 0.00 | 0% | (2,055.70) |
| 701 | SEL calming corners | | | | | | | (1,000.00) | 582.62 | (1,432.30) | 143% | 0.00 | 143% | 432.30 |
| 712 | High School Yearbook | | | | | | | | | | | | | |
| B | 21 | 401 | 712 | | 400 | 712 | High School Yearbook | 0.00 | 0.00 | (6,216.09) | 0% | 0.00 | 0% | 6,216.09 |
| E | 21 | 005 | 298 301 401 | 712 | 401 | 712 | High School Yearbook | 8,200.00 | 0.00 | 3,618.96 | 44% | 0.00 | 44% | 4,581.04 |
| R | 21 | 005 | 298 301 099 | 712 | 401 | 712 | High School Yearbook | (5,500.00) | (830.00) | (1,527.50) | 28% | 0.00 | 28% | (3,972.50) |
| 712 | High School Yearbook | | | | | | | 2,700.00 | (830.00) | (4,124.63) | (153%) | 0.00 | (153%) | 6,824.63 |
| 713 | Student Council | | | | | | | | | | | | | |
| B | 21 | 401 | 713 | | 400 | 713 | Student Council | 0.00 | 0.00 | (2,403.51) | 0% | 0.00 | 0% | 2,403.51 |
| E | 21 | 005 | 298 301 401 | 713 | 401 | 713 | Student Council | 618.00 | 443.59 | 443.59 | 72% | 0.00 | 72% | 174.41 |
| R | 21 | 005 | 298 301 099 | 713 | 401 | 713 | Student Council | (1,000.00) | (103.00) | (103.00) | 10% | 0.00 | 10% | (897.00) |
| 713 | Student Council | | | | | | | (382.00) | 340.59 | (2,062.92) | 540% | 0.00 | 540% | 1,680.92 |
| 714 | Special Ed Fundraising | | | | | | | | | | | | | |
| B | 21 | 401 | 714 | | 400 | 714 | Special Ed Fundraising | 0.00 | 0.00 | (1,424.69) | 0% | 0.00 | 0% | 1,424.69 |
| E | 21 | 005 | 298 301 401 | 714 | 401 | 714 | Special Ed Cooking | 3,090.00 | 0.00 | 0.00 | 0% | 0.00 | 0% | 3,090.00 |
| R | 21 | 005 | 298 301 099 | 714 | 401 | 714 | Special Ed Cooking | (450.00) | 0.00 | 0.00 | 0% | 0.00 | 0% | (450.00) |
| 714 | Special Ed Fundraising | | | | | | | 2,640.00 | 0.00 | (1,424.69) | (54%) | 0.00 | (54%) | 4,064.69 |
| 715 | Elementary Yearbook | | | | | | | | | | | | | |
| B | 21 | 401 | 715 | | 400 | 715 | Elementary Yearbook | 0.00 | 0.00 | (2,683.96) | 0% | 0.00 | 0% | 2,683.96 |
| E | 21 | 005 | 298 301 401 | 715 | 401 | 715 | Elementary Yearbook | 515.00 | 0.00 | 0.00 | 0% | 0.00 | 0% | 515.00 |
| R | 21 | 005 | 298 301 099 | 715 | 401 | 715 | Elementary Yearbook | (1,300.00) | 0.00 | (697.50) | 54% | 0.00 | 54% | (602.50) |
| 715 | Elementary Yearbook | | | | | | | (785.00) | 0.00 | (3,381.46) | 431% | 0.00 | 431% | 2,596.46 |
| 716 | Elementary Fundraising | | | | | | | | | | | | | |
| B | 21 | 401 | 716 | | 400 | 716 | Elementary Fundraising | 0.00 | 0.00 | (4,727.02) | 0% | 0.00 | 0% | 4,727.02 |
| E | 21 | 005 | 298 301 401 | 716 | 401 | 716 | Elementary PBIS | 5,000.00 | 0.00 | 91.02 | 2% | 0.00 | 2% | 4,908.98 |
| R | 21 | 005 | 298 301 099 | 716 | 401 | 716 | Elementary PBIS | (1,300.00) | 0.00 | 0.00 | 0% | 0.00 | 0% | (1,300.00) |
| 716 | Elementary Fundraising | | | | | | | 3,700.00 | 0.00 | (4,636.00) | (125%) | 0.00 | (125%) | 8,336.00 |

Lake of the Woods Public Schools #390

Student Activity Guideline

Period Ending October 31, 2024

Sequence: Group-Sub, Crs

| | | | | | | | B25 | | | | | % YTD | Remaining | | | |
|---|----|------------|----------------------|-----|-----|-----|-------|-----|-----------------------|-------------------|-------------------|--------------------|---------------|--------------|---------------|------------------|
| L | Fd | Org | Pro | Fin | O/S | Crs | Class | Sub | Description | Annual Budget | Period 202504 | Year To Date | % YTD | Encumbrances | + Enc | Balance |
| | | 718 | Spanish Club | | | | | | | | | | | | | |
| R | 21 | 005 | 298 | 301 | 099 | 718 | 401 | 718 | Class of 2032 | 0.00 | (9,582.00) | (9,582.00) | 0% | 0.00 | 0% | 9,582.00 |
| E | 21 | 005 | 298 | 301 | 401 | 718 | 401 | 718 | Class of 2032 | 0.00 | 6,432.70 | 6,432.70 | 0% | 0.00 | 0% | (6,432.70) |
| | | 718 | Spanish Club | | | | | | | 0.00 | (3,149.30) | (3,149.30) | 0% | 0.00 | 0% | 3,149.30 |
| | | 722 | Class of 2022 | | | | | | | | | | | | | |
| B | 21 | 401 | 722 | | | | 400 | 722 | Class of 2031 | 0.00 | 0.00 | (4,595.39) | 0% | 0.00 | 0% | 4,595.39 |
| E | 21 | 005 | 298 | 301 | 401 | 722 | 401 | 722 | Class of 2031 | 5,000.00 | 0.00 | 0.00 | 0% | 0.00 | 0% | 5,000.00 |
| R | 21 | 005 | 298 | 301 | 099 | 722 | 401 | 722 | Class of 2031 | (5,000.00) | 0.00 | 0.00 | 0% | 0.00 | 0% | (5,000.00) |
| | | 722 | Class of 2022 | | | | | | | 0.00 | 0.00 | (4,595.39) | 0% | 0.00 | 0% | 4,595.39 |
| | | 723 | Class of 2023 | | | | | | | | | | | | | |
| E | 21 | 005 | 298 | 301 | 401 | 723 | 401 | 723 | Class of 2023 | 1,000.00 | 640.00 | 640.00 | 64% | 0.00 | 64% | 360.00 |
| | | 723 | Class of 2023 | | | | | | | 1,000.00 | 640.00 | 640.00 | 64% | 0.00 | 64% | 360.00 |
| | | 724 | Class of 2024 | | | | | | | | | | | | | |
| B | 21 | 401 | 724 | | | | 400 | 724 | Class of 2024 | 0.00 | 0.00 | (2,665.42) | 0% | 0.00 | 0% | 2,665.42 |
| E | 21 | 005 | 298 | 301 | 401 | 724 | 401 | 724 | Class of 2024 | 0.00 | 0.00 | 2,665.42 | 0% | 0.00 | 0% | (2,665.42) |
| | | 724 | Class of 2024 | | | | | | | 0.00 | 0.00 | 0.00 | 0% | 0.00 | 0% | 0.00 |
| | | 725 | Class of 2025 | | | | | | | | | | | | | |
| B | 21 | 401 | 725 | | | | 400 | 725 | Class of 2025 | 0.00 | 0.00 | (11,986.30) | 0% | 0.00 | 0% | 11,986.30 |
| E | 21 | 005 | 298 | 301 | 401 | 725 | 401 | 725 | Class of 2025 | 12,000.00 | 0.00 | 0.00 | 0% | 0.00 | 0% | 12,000.00 |
| R | 21 | 005 | 298 | 301 | 099 | 725 | 401 | 725 | Class of 2025 | (4,000.00) | (1,074.00) | (1,074.00) | 27% | 0.00 | 27% | (2,926.00) |
| | | 725 | Class of 2025 | | | | | | | 8,000.00 | (1,074.00) | (13,060.30) | (163%) | 0.00 | (163%) | 21,060.30 |
| | | 726 | Class of 2026 | | | | | | | | | | | | | |
| B | 21 | 401 | 726 | | | | 400 | 726 | Class of 2026 | 0.00 | 0.00 | (10,624.06) | 0% | 0.00 | 0% | 10,624.06 |
| R | 21 | 005 | 298 | 301 | 099 | 726 | 401 | 726 | Class of 2026 | (6,000.00) | (1,196.00) | (1,196.00) | 20% | 0.00 | 20% | (4,804.00) |
| E | 21 | 005 | 298 | 301 | 401 | 726 | 401 | 726 | Class of 2026 | 2,060.00 | 0.00 | 0.00 | 0% | 0.00 | 0% | 2,060.00 |
| | | 726 | Class of 2026 | | | | | | | (3,940.00) | (1,196.00) | (11,820.06) | 300% | 0.00 | 300% | 7,880.06 |
| | | 727 | Class of 2027 | | | | | | | | | | | | | |
| B | 21 | 401 | 727 | | | | 400 | 727 | Class of 2027 | 0.00 | 0.00 | (3,634.29) | 0% | 0.00 | 0% | 3,634.29 |
| E | 21 | 005 | 298 | 301 | 401 | 727 | 401 | 727 | Class of 2027 | 2,000.00 | 4,036.25 | 4,036.25 | 202% | 0.00 | 202% | (2,036.25) |
| R | 21 | 005 | 298 | 301 | 099 | 727 | 401 | 727 | Class of 2027 | (4,000.00) | (6,562.00) | (6,562.00) | 164% | 0.00 | 164% | 2,562.00 |
| | | 727 | Class of 2027 | | | | | | | (2,000.00) | (2,525.75) | (6,160.04) | 308% | 0.00 | 308% | 4,160.04 |
| | | 729 | Class of 2028 | | | | | | | | | | | | | |
| B | 21 | 401 | 729 | | | | 400 | 729 | Class of 2028 | 0.00 | 0.00 | (145.97) | 0% | 0.00 | 0% | 145.97 |
| E | 21 | 005 | 298 | 301 | 401 | 729 | 401 | 729 | Class of 2028 Expense | 1,545.00 | 0.00 | 0.00 | 0% | 0.00 | 0% | 1,545.00 |

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

Sequence: Group-Sub, Crs

| | | | | | | | | | | B25 | | | % YTD | | | |
|-----------------------|----|-----|-----|-----|-----|-----|------------|-----|-------------------------|-------------------|-----------------|-------------------|---------------|--------------|---------------|-------------------|
| L | Fd | Org | Pro | Fin | O/S | Crs | Class | Sub | Description | Annual Budget | Period 202504 | Year To Date | % YTD | Encumbrances | + Enc | Remaining Balance |
| | | | | | | | 729 | | Class of 2028 | | | | | | | |
| R | 21 | 005 | 298 | 301 | 099 | 729 | 401 | 729 | Class of 2028 Revenue | (425.00) | 0.00 | 0.00 | 0% | 0.00 | 0% | (425.00) |
| | | | | | | | 729 | | Class of 2028 | 1,120.00 | 0.00 | (145.97) | (13%) | 0.00 | (13%) | 1,265.97 |
| | | | | | | | 730 | | Class of 2029 | | | | | | | |
| B | 21 | 401 | 730 | | | | 400 | 730 | Class of 2029 | 0.00 | 0.00 | (4,045.10) | 0% | 0.00 | 0% | 4,045.10 |
| E | 21 | 005 | 298 | 301 | 401 | 730 | 401 | 730 | Class of 2029 | 1,545.00 | 312.20 | 312.20 | 20% | 0.00 | 20% | 1,232.80 |
| | | | | | | | 730 | | Class of 2029 | 1,545.00 | 312.20 | (3,732.90) | (242%) | 0.00 | (242%) | 5,277.90 |
| | | | | | | | 731 | | High School PBIS | | | | | | | |
| B | 21 | 401 | 731 | | | | 400 | 731 | High School PBIS | 0.00 | 0.00 | (4,081.71) | 0% | 0.00 | 0% | 4,081.71 |
| E | 21 | 005 | 298 | 301 | 401 | 731 | 401 | 731 | High School PBIS | 1,500.00 | 10.74 | 308.21 | 21% | 0.00 | 21% | 1,191.79 |
| R | 21 | 005 | 298 | 301 | 099 | 731 | 401 | 731 | High School PBIS | (1,000.00) | (310.85) | (653.50) | 65% | 0.00 | 65% | (346.50) |
| | | | | | | | 731 | | HS PBIS | 500.00 | (300.11) | (4,427.00) | (885%) | 0.00 | (885%) | 4,927.00 |
| | | | | | | | 732 | | Backpack Program | | | | | | | |
| B | 21 | 401 | 732 | | | | 400 | 732 | Backpack Program | 0.00 | 0.00 | (10,278.63) | 0% | 0.00 | 0% | 10,278.63 |
| R | 21 | 005 | 298 | 301 | 099 | 732 | 401 | 732 | Backpack Program | (5,000.00) | (250.00) | (621.00) | 12% | 0.00 | 12% | (4,379.00) |
| E | 21 | 005 | 298 | 301 | 401 | 732 | 401 | 732 | Backpack Program | 2,500.00 | 1,012.81 | 1,012.81 | 41% | 0.00 | 41% | 1,487.19 |
| | | | | | | | 732 | | Backpack Program | (2,500.00) | 762.81 | (9,886.82) | 395% | 0.00 | 395% | 7,386.82 |
| | | | | | | | 733 | | Class of 2030 | | | | | | | |
| B | 21 | 401 | 733 | | | | 400 | 733 | Class of 2030 | 0.00 | 0.00 | (3,329.32) | 0% | 0.00 | 0% | 3,329.32 |
| | | | | | | | 733 | | Class of 2030 | 0.00 | 0.00 | (3,329.32) | 0% | 0.00 | 0% | 3,329.32 |
| Report Totals: | | | | | | | | | | 10,598.00 | 0.00 | 0.00 | 0% | 0.00 | 0% | 10,598.00 |

Lake of the Woods Public Schools #390

Student Activity Transaction Report

202504 through 202504

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

| 21 Student Activity Fund | | | | | | | | | | | | | | | | |
|--------------------------------|-------|--------|----------|-----|------------------------------|-------------------------------|------|---------------------|--------------|------------|-----------|-----------------|------|--------|----------|------------|
| 0390 | E | 21 | 005 | 298 | 301 | 401 | 701 | SEL Calming Corners | St Bal: | \$1,473.08 | Activity: | \$582.62 | Enc: | \$0.00 | End Bal: | \$2,055.70 |
| Type | Code | Period | Date | St | Vendor / Cust / Desc | Detail Description | PO# | Inv Ref | PmtDt/DepCtl | Pmt Tp | Check# | Amount | | | | |
| VOU | 75616 | 202504 | 10/09/24 | 1 | 2899 AMAZON CAPITAL SERVICES | B07QT96RCC Florensi Weighted | 9214 | 1VRT-4479-1J | 10/14/24 | CH | 9477312 | 29.90 | | | | |
| VOU | 75616 | 202504 | 10/09/24 | 1 | 2899 AMAZON CAPITAL SERVICES | B07PCR8L9Q MAXTID Sensory V | 9214 | 1VRT-4479-1J | 10/14/24 | CH | 9477312 | 77.94 | | | | |
| VOU | 75616 | 202504 | 10/09/24 | 1 | 2899 AMAZON CAPITAL SERVICES | B09MJJKDNS Sky Castle Doodle. | 9214 | 1VRT-4479-1J | 10/14/24 | CH | 9477312 | 49.95 | | | | |
| VOU | 75616 | 202504 | 10/09/24 | 1 | 2899 AMAZON CAPITAL SERVICES | B0C74L7TVL 5 PCS Marble Maze | 9214 | 1VRT-4479-1J | 10/14/24 | CH | 9477312 | 17.99 | | | | |
| VOU | 75616 | 202504 | 10/09/24 | 1 | 2899 AMAZON CAPITAL SERVICES | B0BH97P237 LITTLE CHUBBY OI | 9214 | 1VRT-4479-1J | 10/14/24 | CH | 9477312 | 19.95 | | | | |
| VOU | 75616 | 202504 | 10/09/24 | 1 | 2899 AMAZON CAPITAL SERVICES | B0BCV3L4Z4 8 Retro Calming Co | 9214 | 1VRT-4479-1J | 10/14/24 | CH | 9477312 | 19.39 | | | | |
| VOU | 75652 | 202504 | 10/16/24 | 1 | 2899 AMAZON CAPITAL SERVICES | B0CSFMKX6K Alomidds Weighted | 9214 | 1KNJ-XLTY-6F | 10/21/24 | CH | 9477352 | 21.99 | | | | |
| VOU | 75652 | 202504 | 10/16/24 | 1 | 2899 AMAZON CAPITAL SERVICES | B0CXXJTLFL 12pcs Monkey Strir | 9214 | 1KNJ-XLTY-6F | 10/21/24 | CH | 9477352 | 327.52 | | | | |
| VOU | 75652 | 202504 | 10/16/24 | 1 | 2899 AMAZON CAPITAL SERVICES | B0CYX7ZYPN LENDOD Classic (| 9214 | 1KNJ-XLTY-6F | 10/21/24 | CH | 9477352 | 17.99 | | | | |
| Total Voucher Activity: | | | | | | | | | | | | \$582.62 | | | | |

| 713 Student Council | | | | | | | | | | | | | | | | |
|--------------------------------|-------|--------|----------|-----|------------------------------|----------------------------------|------|-----------------|--------------|--------|-----------|-----------------|------|--------|----------|----------|
| 0390 | E | 21 | 005 | 298 | 301 | 401 | 713 | Student Council | St Bal: | \$0.00 | Activity: | \$443.59 | Enc: | \$0.00 | End Bal: | \$443.59 |
| Type | Code | Period | Date | St | Vendor / Cust / Desc | Detail Description | PO# | Inv Ref | PmtDt/DepCtl | Pmt Tp | Check# | Amount | | | | |
| VOU | 75553 | 202504 | 10/02/24 | 1 | 2899 AMAZON CAPITAL SERVICES | Shipping & Handling | 9229 | 1XF7-64GW-L | 10/04/24 | CH | 9477297 | 9.99 | | | | |
| VOU | 75553 | 202504 | 10/02/24 | 1 | 2899 AMAZON CAPITAL SERVICES | B07FPVPLBS Anderson's Burgun | 9229 | 1XF7-64GW-L | 10/04/24 | CH | 9477297 | 79.99 | | | | |
| VOU | 75554 | 202504 | 10/02/24 | 1 | 2899 AMAZON CAPITAL SERVICES | B0B566T4SF Kilshye Silver Tiara: | 9229 | 1KW-YCYY-W | 10/04/24 | CH | 9477297 | 80.52 | | | | |
| VOU | 75554 | 202504 | 10/02/24 | 1 | 2899 AMAZON CAPITAL SERVICES | B07FPVPLBS - Andrson's Burgun | 9229 | 1KW-YCYY-W | 10/04/24 | CH | 9477297 | 79.99 | | | | |
| VOU | 75554 | 202504 | 10/02/24 | 1 | 2899 AMAZON CAPITAL SERVICES | B07WRL1NTY Giggle N Go Limbc | 9229 | 1KW-YCYY-W | 10/04/24 | CH | 9477297 | 17.09 | | | | |
| VOU | 75554 | 202504 | 10/02/24 | 1 | 2899 AMAZON CAPITAL SERVICES | Amazon Shipping Charge | 9229 | 1KW-YCYY-W | 10/04/24 | CH | 9477297 | 16.98 | | | | |
| VOU | 75554 | 202504 | 10/02/24 | 1 | 2899 AMAZON CAPITAL SERVICES | B0CSYQ21T9 X XBEN Field Day | 9229 | 1KW-YCYY-W | 10/04/24 | CH | 9477297 | 37.56 | | | | |
| VOU | 75554 | 202504 | 10/02/24 | 1 | 2899 AMAZON CAPITAL SERVICES | Promotions & Discounts | 9229 | 1KW-YCYY-W | 10/04/24 | CH | 9477297 | (6.99) | | | | |
| VOU | 75686 | 202504 | 10/23/24 | 1 | 2899 AMAZON CAPITAL SERVICES | ION Block Reocker XL - Outdoor S | | 10/23/24 | 10/23/24 | CC | 0 | 156.10 | | | | |
| VOU | 75703 | 202504 | 10/23/24 | 1 | 5101 Dollar Tree | Homecoming Supplies | | 09/21/24 | 10/23/24 | CC | 0 | 52.35 | | | | |
| VOU | 75713 | 202504 | 10/24/24 | 1 | 2899 AMAZON CAPITAL SERVICES | B07FPVPLBS - Anderson's Burgl | | 1Q1D-H67M-H | 10/25/24 | CH | 9477359 | (79.99) | | | | |
| Total Voucher Activity: | | | | | | | | | | | | \$443.59 | | | | |

| 718 Class of 2032 | | | | | | | | | | | | | | | | |
|--------------------------------|-------|--------|----------|-----|------------------------------|------------------------------------|-----|---------------|--------------|--------|-----------|-------------------|------|--------|----------|------------|
| 0390 | E | 21 | 005 | 298 | 301 | 401 | 718 | Class of 2032 | St Bal: | \$0.00 | Activity: | \$6,432.70 | Enc: | \$0.00 | End Bal: | \$6,432.70 |
| Type | Code | Period | Date | St | Vendor / Cust / Desc | Detail Description | PO# | Inv Ref | PmtDt/DepCtl | Pmt Tp | Check# | Amount | | | | |
| VOU | 75659 | 202504 | 10/21/24 | 1 | 5126 DEEP PORTAGE FOUNDATION | Students - Educational Visit 09/26 | | 3621 | 10/25/24 | CH | 9477364 | 2,944.00 | | | | |
| VOU | 75659 | 202504 | 10/21/24 | 1 | 5126 DEEP PORTAGE FOUNDATION | Chaperones - Educational Visit 09 | | 3621 | 10/25/24 | CH | 9477364 | 332.00 | | | | |
| VOU | 75660 | 202504 | 10/21/24 | 1 | 5127 Gifts N' Things | Web Credits | | 7360 | 10/25/24 | CH | 9477366 | (1,382.80) | | | | |
| VOU | 75660 | 202504 | 10/21/24 | 1 | 5127 Gifts N' Things | Main Order MP00007360 | | 7360 | 10/25/24 | CH | 9477366 | 4,539.50 | | | | |
| Total Voucher Activity: | | | | | | | | | | | | \$6,432.70 | | | | |

| 723 Class of 2023 | | | | | | | | | | | | | | | | |
|-------------------|-------|--------|----------|-----|----------------------|----------------------------------|------|---------------|--------------|--------|-----------|----------|------|--------|----------|----------|
| 0390 | E | 21 | 005 | 298 | 301 | 401 | 723 | Class of 2023 | St Bal: | \$0.00 | Activity: | \$640.00 | Enc: | \$0.00 | End Bal: | \$640.00 |
| Type | Code | Period | Date | St | Vendor / Cust / Desc | Detail Description | PO# | Inv Ref | PmtDt/DepCtl | Pmt Tp | Check# | Amount | | | | |
| VOU | 75559 | 202504 | 10/02/24 | 1 | 5281 Warroad Threads | 219581 - DM130 Royal Frost - XL | 9227 | 26291 | 10/04/24 | CH | 9477308 | 16.00 | | | | |
| VOU | 75559 | 202504 | 10/02/24 | 1 | 5281 Warroad Threads | 219581 - DM130 Royal Frost - Sm: | 9227 | 26291 | 10/04/24 | CH | 9477308 | 96.00 | | | | |
| VOU | 75559 | 202504 | 10/02/24 | 1 | 5281 Warroad Threads | 219581 - DM130 Royal Frost - Mex | 9227 | 26291 | 10/04/24 | CH | 9477308 | 64.00 | | | | |
| VOU | 75559 | 202504 | 10/02/24 | 1 | 5281 Warroad Threads | 219581 - DM130 Royal Frost - Lar | 9227 | 26291 | 10/04/24 | CH | 9477308 | 48.00 | | | | |
| VOU | 75559 | 202504 | 10/02/24 | 1 | 5281 Warroad Threads | 219581 - DT130Y Royal Frost - Xi | 9227 | 26291 | 10/04/24 | CH | 9477308 | 288.00 | | | | |

Lake of the Woods Public Schools #390

Student Activity Transaction Report

202504 through 202504

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

| | | | | | | | | | | | | | | | | | |
|--------------------------------|---------------|-------------|------------|-----------------------------|------------|------------|---------------------------------|----------------------|--|----------------|-----------------------|---------------------|-----------------|---------------|-----------------|-----------------|-----------------|
| | | | | | | | | | | 21 | Student Activity Fund | | | | | | |
| 0390 | E | 21 | 005 | 298 | 301 | 401 | 723 | Class of 2023 | | St Bal: | \$0.00 | Activity: | \$640.00 | Enc: | \$0.00 | End Bal: | \$640.00 |
| Type Code | Period | Date | St | Vendor / Cust / Desc | | | Detail Description | | | PO# | Inv Ref | PmtDt/DepCtl | Pmt Tp | Check# | Amount | | |
| VOU 75559 | 202504 | 10/02/24 | 1 | 5281 Warroad Threads | | | 219581 - DT130Y Royal Frost - L | | | 9227 | 26291 | 10/04/24 | CH | 9477308 | 128.00 | | |
| Total Voucher Activity: | | | | | | | | | | | | | | | \$640.00 | | |

| | | | | | | | | | | | | | | | | | |
|--------------------------------|---------------|-------------|------------|---------------------------------|------------|------------|--------------------------------|----------------------|--|----------------|----------------|---------------------|-------------------|---------------|-------------------|-----------------|-------------------|
| | | | | | | | | | | 27 | Class of 2027 | | | | | | |
| 0390 | E | 21 | 005 | 298 | 301 | 401 | 727 | Class of 2027 | | St Bal: | \$0.00 | Activity: | \$4,036.25 | Enc: | \$0.00 | End Bal: | \$4,036.25 |
| Type Code | Period | Date | St | Vendor / Cust / Desc | | | Detail Description | | | PO# | Inv Ref | PmtDt/DepCtl | Pmt Tp | Check# | Amount | | |
| VOU 75710 | 202504 | 10/24/24 | 1 | 4683 FRESH ALTERNATIVE FUNDRAIS | | | Apple Pastry Puffin | | | | 124100197 R2 | 10/25/24 | CH | 9477365 | 368.00 | | |
| VOU 75710 | 202504 | 10/24/24 | 1 | 4683 FRESH ALTERNATIVE FUNDRAIS | | | Raspberry Cream Butterhearts | | | | 124100197 R2 | 10/25/24 | CH | 9477365 | 408.00 | | |
| VOU 75710 | 202504 | 10/24/24 | 1 | 4683 FRESH ALTERNATIVE FUNDRAIS | | | Pepperoni Pastry Puffin | | | | 124100197 R2 | 10/25/24 | CH | 9477365 | 387.75 | | |
| VOU 75710 | 202504 | 10/24/24 | 1 | 4683 FRESH ALTERNATIVE FUNDRAIS | | | Cherry Pastry Puffin | | | | 124100197 R2 | 10/25/24 | CH | 9477365 | 168.00 | | |
| VOU 75710 | 202504 | 10/24/24 | 1 | 4683 FRESH ALTERNATIVE FUNDRAIS | | | Chcololate Chip Butterhearts | | | | 124100197 R2 | 10/25/24 | CH | 9477365 | 200.00 | | |
| VOU 75710 | 202504 | 10/24/24 | 1 | 4683 FRESH ALTERNATIVE FUNDRAIS | | | Caramel Pastry Puffin | | | | 124100197 R2 | 10/25/24 | CH | 9477365 | 360.00 | | |
| VOU 75710 | 202504 | 10/24/24 | 1 | 4683 FRESH ALTERNATIVE FUNDRAIS | | | Breakfast Pastry Puffin | | | | 124100197 R2 | 10/25/24 | CH | 9477365 | 544.50 | | |
| VOU 75710 | 202504 | 10/24/24 | 1 | 4683 FRESH ALTERNATIVE FUNDRAIS | | | Strawberry-Cream Pastry Puffin | | | | 124100197 R2 | 10/25/24 | CH | 9477365 | 904.00 | | |
| VOU 75710 | 202504 | 10/24/24 | 1 | 4683 FRESH ALTERNATIVE FUNDRAIS | | | Blueberry-Cream Pastry Puffin | | | | 124100197 R2 | 10/25/24 | CH | 9477365 | 696.00 | | |
| Total Voucher Activity: | | | | | | | | | | | | | | | \$4,036.25 | | |

| | | | | | | | | | | | | | | | | | |
|--------------------------------|---------------|-------------|------------|------------------------------|------------|------------|----------------------------------|----------------------|--|----------------|----------------|---------------------|-----------------|---------------|-----------------|-----------------|-----------------|
| | | | | | | | | | | 730 | Class of 2029 | | | | | | |
| 0390 | E | 21 | 005 | 298 | 301 | 401 | 730 | Class of 2029 | | St Bal: | \$0.00 | Activity: | \$312.20 | Enc: | \$0.00 | End Bal: | \$312.20 |
| Type Code | Period | Date | St | Vendor / Cust / Desc | | | Detail Description | | | PO# | Inv Ref | PmtDt/DepCtl | Pmt Tp | Check# | Amount | | |
| VOU 75686 | 202504 | 10/23/24 | 1 | 2899 AMAZON CAPITAL SERVICES | | | ION Block Reocker XL - Outdoor S | | | | 10/23/24 | 10/23/24 | CC | 0 | 156.10 | | |
| VOU 75686 | 202504 | 10/23/24 | 1 | 2899 AMAZON CAPITAL SERVICES | | | ION Block Reocker XL - Outdoor S | | | | 10/23/24 | 10/23/24 | CC | 0 | 156.10 | | |
| Total Voucher Activity: | | | | | | | | | | | | | | | \$312.20 | | |

| | | | | | | | | | | | | | | | | | |
|--------------------------------|---------------|-------------|------------|-----------------------------|------------|------------|---------------------------|-------------------------|--|----------------|------------------|---------------------|----------------|---------------|----------------|-----------------|-----------------|
| | | | | | | | | | | 731 | High School PBIS | | | | | | |
| 0390 | E | 21 | 005 | 298 | 301 | 401 | 731 | High School PBIS | | St Bal: | \$297.47 | Activity: | \$10.74 | Enc: | \$0.00 | End Bal: | \$308.21 |
| Type Code | Period | Date | St | Vendor / Cust / Desc | | | Detail Description | | | PO# | Inv Ref | PmtDt/DepCtl | Pmt Tp | Check# | Amount | | |
| VOU 75704 | 202504 | 10/23/24 | 1 | 3123 WAL-MART | | | Recognition Prizes | | | | 09/21/24 | 10/23/24 | CC | 0 | 10.74 | | |
| Total Voucher Activity: | | | | | | | | | | | | | | | \$10.74 | | |

| | | | | | | | | | | | | | | | | | |
|------------------|---------------|-------------|------------|------------------------------------|------------|------------|---------------------------------|-------------------------|--|----------------|------------------|---------------------|-------------------|---------------|---------------|-----------------|-------------------|
| | | | | | | | | | | 732 | Backpack Program | | | | | | |
| 0390 | E | 21 | 005 | 298 | 301 | 401 | 732 | Backpack Program | | St Bal: | \$0.00 | Activity: | \$1,012.81 | Enc: | \$0.00 | End Bal: | \$1,012.81 |
| Type Code | Period | Date | St | Vendor / Cust / Desc | | | Detail Description | | | PO# | Inv Ref | PmtDt/DepCtl | Pmt Tp | Check# | Amount | | |
| VOU 75569 | 202504 | 10/07/24 | 1 | 4954 North Country Food Bank, Inc. | | | P19790 - BP Frosted Flakes | | | | 57885-1 | 10/14/24 | CH | 9477338 | 30.33 | | |
| VOU 75569 | 202504 | 10/07/24 | 1 | 4954 North Country Food Bank, Inc. | | | P19789 - BP Corn Flakes | | | | 57885-1 | 10/14/24 | CH | 9477338 | 28.43 | | |
| VOU 75569 | 202504 | 10/07/24 | 1 | 4954 North Country Food Bank, Inc. | | | P19784 - BP Chewy Gran Bars | | | | 57885-1 | 10/14/24 | CH | 9477338 | 118.29 | | |
| VOU 75569 | 202504 | 10/07/24 | 1 | 4954 North Country Food Bank, Inc. | | | P19753 - BP Spaghetti in Tomato | | | | 57885-1 | 10/14/24 | CH | 9477338 | 43.14 | | |
| VOU 75569 | 202504 | 10/07/24 | 1 | 4954 North Country Food Bank, Inc. | | | P19752 - BP Mac & Cheese Pouch | | | | 57885-1 | 10/14/24 | CH | 9477338 | 44.82 | | |
| VOU 75569 | 202504 | 10/07/24 | 1 | 4954 North Country Food Bank, Inc. | | | P19751 - BP Beef Stew Pouch | | | | 57885-1 | 10/14/24 | CH | 9477338 | 46.51 | | |
| VOU 75569 | 202504 | 10/07/24 | 1 | 4954 North Country Food Bank, Inc. | | | P19743 - BP Tomato Soup | | | | 57885-1 | 10/14/24 | CH | 9477338 | 90.23 | | |
| VOU 75569 | 202504 | 10/07/24 | 1 | 4954 North Country Food Bank, Inc. | | | P19702 - BP Cereal Assorted | | | | 57885-1 | 10/14/24 | CH | 9477338 | 29.06 | | |
| VOU 75569 | 202504 | 10/07/24 | 1 | 4954 North Country Food Bank, Inc. | | | P19700 - BP Spaghetti & Mtbls | | | | 57885-1 | 10/14/24 | CH | 9477338 | 39.91 | | |
| VOU 75569 | 202504 | 10/07/24 | 1 | 4954 North Country Food Bank, Inc. | | | P19699 - BP Lasagne | | | | 57885-1 | 10/14/24 | CH | 9477338 | 26.84 | | |
| VOU 75569 | 202504 | 10/07/24 | 1 | 4954 North Country Food Bank, Inc. | | | P19676 - BP Choc/Van Blend Pud | | | | 57885-1 | 10/14/24 | CH | 9477338 | 23.40 | | |

Lake of the Woods Public Schools #390
Student Activity Transaction Report
202504 through 202504

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

Table for Backpack Program (0390 E 21 005 298 301 401 732). Includes columns for Type Code, Period, Date, St, Vendor / Cust / Desc, Detail Description, PO#, Inv Ref, PmtDt/DepCtl, Pmt Tp, Check#, and Amount. Total Voucher Activity: \$1,012.81.

Table for High School Yearbook (0390 R 21 005 298 301 099 712). Includes columns for Type Code, Period, Date, St, Vendor / Cust / Desc, Detail Description, PO#, Inv Ref, PmtDt/DepCtl, Pmt Tp, Check#, and Amount. Total Receipt Activity: (\$830.00).

Table for Student Council (0390 R 21 005 298 301 099 713). Includes columns for Type Code, Period, Date, St, Vendor / Cust / Desc, Detail Description, PO#, Inv Ref, PmtDt/DepCtl, Pmt Tp, Check#, and Amount. Total Receipt Activity: (\$103.00).

Table for Class of 2032 (0390 R 21 005 298 301 099 718). Includes columns for Type Code, Period, Date, St, Vendor / Cust / Desc, Detail Description, PO#, Inv Ref, PmtDt/DepCtl, Pmt Tp, Check#, and Amount. Total Receipt Activity: (\$9,582.00).

Table for Class of 2025 (0390 R 21 005 298 301 099 725). Includes columns for Type Code, Period, Date, St, Vendor / Cust / Desc, Detail Description, PO#, Inv Ref, PmtDt/DepCtl, Pmt Tp, Check#, and Amount. Total Receipt Activity: (\$1,074.00).

Table for Class of 2026 (0390 R 21 005 298 301 099 726). Includes columns for Type Code, Period, Date, St, Vendor / Cust / Desc, Detail Description, PO#, Inv Ref, PmtDt/DepCtl, Pmt Tp, Check#, and Amount. Total Receipt Activity: (\$1,196.00).

Lake of the Woods Public Schools #390
Student Activity Transaction Report
202504 through 202504

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

| | | 21 | | Student Activity Fund | |
|-----------|--------|----------|-------------|-----------------------|--|
| 0390 | R 21 | 005 298 | 301 099 727 | Class of 2027 | |
| Type Code | Period | Date | St | Vendor / Cust / Desc | |
| RCT 26927 | 202504 | 10/29/24 | 1 | 1057 Student Activity | |

| St Bal: | \$0.00 | Activity: | (\$6,562.00) | Enc: | \$0.00 | End Bal: | (\$6,562.00) |
|--------------------------------|--------|-----------|--------------|--------|--------|---------------------|--------------|
| Detail Description | PO# | Inv Ref | PmtDt/DepCtl | Pmt Tp | Check# | Amount | |
| Class of 2027 | | | 6498 | CH | 002228 | (6,562.00) | |
| Total Receipt Activity: | | | | | | (\$6,562.00) | |

| | | 21 | | High School PBIS | |
|-----------|--------|----------|-------------|-----------------------|--|
| 0390 | R 21 | 005 298 | 301 099 731 | High School PBIS | |
| Type Code | Period | Date | St | Vendor / Cust / Desc | |
| RCT 26905 | 202504 | 10/25/24 | 1 | 1057 Student Activity | |
| RCT 26944 | 202504 | 10/03/24 | 1 | 1057 Student Activity | |

| St Bal: | (\$342.65) | Activity: | (\$310.85) | Enc: | \$0.00 | End Bal: | (\$653.50) |
|--------------------------------|------------|-----------|--------------|--------|--------|-------------------|------------|
| Detail Description | PO# | Inv Ref | PmtDt/DepCtl | Pmt Tp | Check# | Amount | |
| High School PBIS | | | 6495 | CH | 002225 | (247.69) | |
| High School PBIS | | | 6500 | CH | 002550 | (63.16) | |
| Total Receipt Activity: | | | | | | (\$310.85) | |

| | | 21 | | Backpack Program | |
|-----------|--------|----------|-------------|-----------------------|--|
| 0390 | R 21 | 005 298 | 301 099 732 | Backpack Program | |
| Type Code | Period | Date | St | Vendor / Cust / Desc | |
| RCT 26902 | 202504 | 10/25/24 | 1 | 1057 Student Activity | |

| St Bal: | (\$371.00) | Activity: | (\$250.00) | Enc: | \$0.00 | End Bal: | (\$621.00) |
|--------------------------------|------------|-----------|--------------|--------|--------|-------------------|------------|
| Detail Description | PO# | Inv Ref | PmtDt/DepCtl | Pmt Tp | Check# | Amount | |
| Backpack Program | | | 6495 | CH | 001914 | (250.00) | |
| Total Receipt Activity: | | | | | | (\$250.00) | |

| | | | | | |
|------------------------------|-----------------------|----------|--------------|--------|--------------|
| 21 | Student Activity Fund | \$359.40 | (\$6,436.94) | \$0.00 | (\$6,077.54) |
| Report Total Balance: | | \$359.40 | (\$6,436.94) | \$0.00 | (\$6,077.54) |

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

Sequence: L, Fd

| | District | B25 | | | | | % YTD | Remaining |
|----|-----------------------|-----------------------|-----------------------|-----------------------|-------------|------------------|--------------|-----------------------|
| | Account Description | Annual Budget | Period 202504 | Year To Date | % YTD | Encumbrances | + Enc | Balance |
| 01 | General | 7,110,451.00 | 597,857.64 | 1,625,955.14 | 23% | 15,222.79 | 23% | 5,469,273.07 |
| 02 | Food Service | 381,108.00 | 44,846.14 | 92,400.11 | 24% | 0.00 | 24% | 288,707.89 |
| 04 | Community Service | 363,776.00 | 25,026.75 | 85,548.64 | 24% | 0.00 | 24% | 278,227.36 |
| 07 | Debt Redemption | 1,049,575.00 | 0.00 | 150,025.00 | 14% | 0.00 | 14% | 899,550.00 |
| E | Expenditure | 8,904,910.00 | 667,730.53 | 1,953,928.89 | 22% | 15,222.79 | 22% | 6,935,758.32 |
| 01 | General | (7,258,527.00) | (957,527.72) | (1,763,168.91) | 24% | 0.00 | 24% | (5,495,358.09) |
| 02 | Food Service | (389,510.00) | (46,878.56) | (36,322.03) | 9% | 0.00 | 9% | (353,187.97) |
| 04 | Community Service | (331,712.00) | (2,236.16) | (23,356.51) | 7% | 0.00 | 7% | (308,355.49) |
| 07 | Debt Redemption | (1,261,761.00) | (26,319.93) | (105,279.71) | 8% | 0.00 | 8% | (1,156,481.29) |
| R | Revenue | (9,241,510.00) | (1,032,962.37) | (1,928,127.16) | 21% | 0.00 | 21% | (7,313,382.84) |
| | Report Totals: | (336,600:00) | (365,231.84) | 25,801.73 | (8%) | 15,222.79 | (12%) | (377,624.52) |

Lake of the Woods Public Schools #390 Wire Payment Register

| Bank | Batch | Pmt No | Check No | Pay Type | Grp | Code | Rcd | Vendor | Tax Class | Print | Recon | Pay/Void | | Amount |
|------|-------|--------|----------|----------|-----|-------|-----|--------------------------------------|-----------|-------|-------|----------|------------|-----------|
| | | | | | | | | | | | | Void | Date | |
| BOR | | 50562 | | Wire | 1 | 09541 | | PERA | | No | Yes | No | 10/16/2024 | 9,923.47 |
| BOR | | 50563 | | Wire | 1 | 3198 | | Educators Benefit Consultants, | | No | Yes | No | 10/16/2024 | 7,821.78 |
| BOR | | 50564 | | Wire | 1 | 3475 | | Teacher Retirement Association | | No | Yes | No | 10/16/2024 | 17,466.22 |
| BOR | | 50565 | | Wire | 1 | 3503 | | USA TAX | | No | Yes | No | 10/16/2024 | 37,851.33 |
| BOR | | 50566 | | Wire | 1 | 3504 | | MINNESOTA TAX | | No | Yes | No | 10/16/2024 | 5,922.89 |
| BOR | | 50567 | | Wire | 1 | 5304 | | MN - Department of Revenue-Sales Tax | | No | Yes | No | 10/16/2024 | 454.90 |
| BOR | | 50568 | | Wire | 2 | 5259 | | Wex HSA | | No | Yes | No | 10/16/2024 | 2,871.29 |
| BOR | | 50569 | | Wire | 1 | 09541 | | PERA | | No | No | No | 10/31/2024 | 10,157.35 |
| BOR | | 50570 | | Wire | 1 | 3198 | | Educators Benefit Consultants, | | No | No | No | 10/31/2024 | 7,821.78 |
| BOR | | 50571 | | Wire | 1 | 3475 | | Teacher Retirement Association | | No | No | No | 10/31/2024 | 17,868.21 |
| BOR | | 50572 | | Wire | 1 | 3503 | | USA TAX | | No | No | No | 10/31/2024 | 38,600.06 |
| BOR | | 50573 | | Wire | 1 | 3504 | | MINNESOTA TAX | | No | No | No | 10/31/2024 | 6,119.45 |
| BOR | | 50574 | | Wire | 1 | 3820 | | SCHOOL MANAGEMENT SERVICES, LLC | | No | Yes | No | 10/31/2024 | 300.00 |
| BOR | | 50575 | | Wire | 1 | 5304 | | MN - Department of Revenue-Sales Tax | | No | Yes | No | 10/31/2024 | 125.00 |
| BOR | | 50576 | | Wire | 2 | 5259 | | Wex HSA | | No | No | No | 10/31/2024 | 2,871.29 |
| BOR | | 50686 | | Wire | 1 | 00754 | | Pitney Bowes Inc Lease Payment | | No | Yes | No | 10/31/2024 | 361.56 |
| BOR | | 50687 | | Wire | 1 | 08330 | | MADISON NATIONAL LIFE | | No | No | No | 10/31/2024 | 3,915.44 |
| BOR | | 50688 | | Wire | 1 | 1150 | | Pitney Bowes Postage | | No | Yes | No | 10/31/2024 | 400.00 |
| BOR | | 50689 | | Wire | 1 | 1769 | | AFLAC | | No | Yes | No | 10/31/2024 | 135.06 |
| BOR | | 50690 | | Wire | 1 | 3303 | | SFM MUTUAL INSURANCE COMPANY | | No | Yes | No | 10/31/2024 | 1,658.00 |
| BOR | | 50691 | | Wire | 1 | 4325 | | rSchool Today | | No | Yes | No | 10/31/2024 | 73.39 |
| BOR | | 50692 | | Wire | 1 | 4928 | | School Pay Fee-I3 Verticles LLC | | No | Yes | No | 10/31/2024 | 109.95 |
| BOR | | 50693 | | Wire | 1 | 5090 | | Delta Dental of Minnesota | | No | Yes | No | 10/31/2024 | 2,132.14 |
| BOR | | 50694 | | Wire | 1 | 5116 | | VSP Insurance CO | | No | Yes | No | 10/31/2024 | 233.82 |
| BOR | | 50695 | | Wire | 1 | 5222 | | Medica-North Risk | | No | Yes | No | 10/31/2024 | 49,120.78 |
| BOR | | 50696 | | Wire | 1 | 5276 | | WEX FSA/DEP Reimb. or Fees | | No | Yes | No | 10/31/2024 | 2,143.68 |
| BOR | | 50697 | | Wire | 1 | 5457 | | JOHN DEERE CREDIT, INC. | | No | Yes | No | 10/31/2024 | 2,162.53 |

Bank Total: \$228,621.37

Report Total: \$228,621.37



Lake of the Woods School School Board Meeting Agenda Information

School Board Agenda

Date:

November 25, 2024

Agenda Item Number:

7.c.i. Appointments

Background Information:

1. Jonathan Mesenbrink, Part-time Custodian > Jonathan has been working for the district on a seasonal basis this last summer and as a substitute custodian. This is a part-time (approximately 4 hours per day at a salary of \$19.83 (step 5, B6).
2. Jeff Nelson, Bus Driver > Jeff has completed all of the requirements to be a bus driver for the district and has been a substitute driver starting in September. Transportation Supervisor John Batko is recommending the appointment at Step 3 of lane B5SD of the MSEA Contract (\$23.06 hour). This is consistent with past hiring practices for this position. This hire will fill the recent retirement of Kathy Wehman for the remainder of this school year.
3. Lifeguard hires - \$15.00/hr
 - a. Ava Haack, Lifeguard
 - b. Jacob Sopkowiak, Lifeguard
 - c. Kodiak Dorow, Lifeguard
 - d. Sophia Block, Lifeguard
4. Winter Coaching Staff
 - a. Girls basketball
 - i. Dale Brune, Varsity - \$5413.00
 - ii. Katie Pieper, Asst. Varsity - \$4069.00
 - iii. Kadon Noga, Junior High - \$2791.39
 - b. Boys Basketball
 - i. Rylan Henrickson, Varsity - \$5276.91
 - ii. Monte Gubbels, Asst. Varsity - \$4069.00
 - c. Boys Hockey
 - i. Brett Nylander - \$5142.70
 - ii. Brandon Storey, Asst. Varsity - \$4069.00
5. Jim Clementson, Part-time Bus Driver > Jim has been a substitute driver for the district for a number of years. He currently has been driving a morning route as a substitute. He qualifies as an employee under the MSEA contract (Article III, Section 2). Jim prefers to continue as a part-time driver and will be placed at step 10, B5SD (\$26.54/hour) of the MSEA salary schedule.

Attachments:

- Coaching Contracts to be signed

Fiscal Impact: As noted above.



LAKE OF THE WOODS

Lake of the Woods School
ISD #390
PO Box 310
236 15th Avenue SW
Baudette, Minnesota 56623

Athletic Employment Agreement

Lake of the Woods School, ISD #390, has authorized employment as follows:

Employee Name: Brett Nylander
Employee Position: Varsity Coach
Sport: Hockey
Term of Employment: 11/11/2024 - 3/15/2025
Salary: \$5,142.70
Step: Step 2

I hereby agree that I have read and understand the terms of my employment as outlined above. I understand and agree that should student participation fall below the number required to form a competitive team that this agreement may be terminated with only written notice from the District. There will be no other recourse. I hereby agree to abide by all terms and conditions of the Personnel Policy as from time to time amended. Further, I hereby agree to the Coaches' Handbook presented by the Athletic Employment Agreement.

(Signature of Employee)

(Date)

For the School District:

Boyd Johnson, Chair

Tim Lyon, Clerk

(Date)

(You will need to visit the Payroll Department to complete the necessary income tax withholding and other employment requirements.)



LAKE OF THE WOODS

Lake of the Woods School
ISD #390
PO Box 310
236 15th Avenue SW
Baudette, Minnesota 56623

Athletic Employment Agreement

Lake of the Woods School, ISD #390, has authorized employment as follows:

Employee Name: Brandon Storey
Employee Position: Asst Varsity Coach
Sport: Hockey
Term of Employment: 11/11/2024 - 3/15/2025
Salary: \$4,069.00
Step: Step 3

I hereby agree that I have read and understand the terms of my employment as outlined above. I understand and agree that should student participation fall below the number required to form a competitive team that this agreement may be terminated with only written notice from the District. There will be no other recourse. I hereby agree to abide by all terms and conditions of the Personnel Policy as from time to time amended. Further, I hereby agree to the Coaches' Handbook presented by the Athletic Employment Agreement.

(Signature of Employee)

(Date)

For the School District:

Boyd Johnson, Chair

Tim Lyon, Clerk

(Date)

(You will need to visit the Payroll Department to complete the necessary income tax withholding and other employment requirements.)



LAKE OF THE WOODS

Lake of the Woods School
ISD #390
PO Box 310
236 15th Avenue SW
Baudette, Minnesota 56623

Athletic Employment Agreement

Lake of the Woods School, ISD #390, has authorized employment as follows:

Employee Name: Dale Brune
Employee Position: Varsity Coach
Sport: Girls Basketball
Term of Employment: 11/11/2024 - 3/15/2025
Salary: \$5,413.20
Step: Step 4

I hereby agree that I have read and understand the terms of my employment as outlined above. I understand and agree that should student participation fall below the number required to form a competitive team that this agreement may be terminated with only written notice from the District. There will be no other recourse. I hereby agree to abide by all terms and conditions of the Personnel Policy as from time to time amended. Further, I hereby agree to the Coaches' Handbook presented by the Athletic Employment Agreement.

(Signature of Employee)

(Date)

For the School District:

Boyd Johnson, Chair

Tim Lyon, Clerk

(Date)

(You will need to visit the Payroll Department to complete the necessary income tax withholding and other employment requirements.)



LAKE OF THE WOODS

Lake of the Woods School
ISD #390
PO Box 310
236 15th Avenue SW
Baudette, Minnesota 56623

Athletic Employment Agreement

Lake of the Woods School, ISD #390, has authorized employment as follows:

Employee Name: Katie Pieper
Employee Position: Asst Varsity Coach
Sport: Girls Basketball
Term of Employment: 11/11/2024 - 3/15/2025
Salary: \$4,069.00
Step: Step 4

I hereby agree that I have read and understand the terms of my employment as outlined above. I understand and agree that should student participation fall below the number required to form a competitive team that this agreement may be terminated with only written notice from the District. There will be no other recourse. I hereby agree to abide by all terms and conditions of the Personnel Policy as from time to time amended. Further, I hereby agree to the Coaches' Handbook presented by the Athletic Employment Agreement.

(Signature of Employee)

(Date)

For the School District:

Boyd Johnson, Chair

Tim Lyon, Clerk

(Date)

(You will need to visit the Payroll Department to complete the necessary income tax withholding and other employment requirements.)



LAKE OF THE WOODS

Lake of the Woods School
ISD #390
PO Box 310
236 15th Avenue SW
Baudette, Minnesota 56623

Athletic Employment Agreement

Lake of the Woods School, ISD #390, has authorized employment as follows:

Employee Name: Kadon Noga
Employee Position: Junior High Coach
Sport: Girls Basketball
Term of Employment: 11/11/2024 - 3/15/2025
Salary: \$2,791.39
Step: Step 2

I hereby agree that I have read and understand the terms of my employment as outlined above. I understand and agree that should student participation fall below the number required to form a competitive team that this agreement may be terminated with only written notice from the District. There will be no other recourse. I hereby agree to abide by all terms and conditions of the Personnel Policy as from time to time amended. Further, I hereby agree to the Coaches' Handbook presented by the Athletic Employment Agreement.

(Signature of Employee)

(Date)

For the School District:

Boyd Johnson, Chair

Tim Lyon, Clerk

(Date)

(You will need to visit the Payroll Department to complete the necessary income tax withholding and other employment requirements.)



LAKE OF THE WOODS

Lake of the Woods School
ISD #390
PO Box 310
236 15th Avenue SW
Baudette, Minnesota 56623

Athletic Employment Agreement

Lake of the Woods School, ISD #390, has authorized employment as follows:

Employee Name: Rylan Henrickson
Employee Position: Varsity Coach
Sport: Boys Basketball
Term of Employment: 11/18/2024 - 3/31/2025
Salary: \$5,276.91
Step: Step 4

I hereby agree that I have read and understand the terms of my employment as outlined above. I understand and agree that should student participation fall below the number required to form a competitive team that this agreement may be terminated with only written notice from the District. There will be no other recourse. I hereby agree to abide by all terms and conditions of the Personnel Policy as from time to time amended. Further, I hereby agree to the Coaches' Handbook presented by the Athletic Employment Agreement.

(Signature of Employee)

(Date)

For the School District:

Boyd Johnson, Chair

Tim Lyon, Clerk

(Date)

(You will need to visit the Payroll Department to complete the necessary income tax withholding and other employment requirements.)



LAKE OF THE WOODS

Lake of the Woods School
ISD #390
PO Box 310
236 15th Avenue SW
Baudette, Minnesota 56623

Athletic Employment Agreement

Lake of the Woods School, ISD #390, has authorized employment as follows:

Employee Name: Monte Gubbels
Employee Position: Asst Varsity Coach
Sport: Boys Basketball
Term of Employment: 11/18/2024 - 3/31/2025
Salary: \$4,069.00
Step: Step 4

I hereby agree that I have read and understand the terms of my employment as outlined above. I understand and agree that should student participation fall below the number required to form a competitive team that this agreement may be terminated with only written notice from the District. There will be no other recourse. I hereby agree to abide by all terms and conditions of the Personnel Policy as from time to time amended. Further, I hereby agree to the Coaches' Handbook presented by the Athletic Employment Agreement.

(Signature of Employee)

(Date)

For the School District:

Boyd Johnson, Chair

Tim Lyon, Clerk

(Date)

(You will need to visit the Payroll Department to complete the necessary income tax withholding and other employment requirements.)



LAKE OF THE WOODS

Lake of the Woods School
ISD #390
PO Box 310
236 15th Avenue SW
Baudette, Minnesota 56623

Athletic Employment Agreement

Lake of the Woods School, ISD #390, has authorized employment as follows:

Employee Name: Joyce Washburn
Employee Position: Director
Sport: One Act Play
Term of Employment: 11/11/2024 - 3/15/2025
Salary: 3989.22
Step: Step 4

I hereby agree that I have read and understand the terms of my employment as outlined above. I understand and agree that should student participation fall below the number required to form a competitive team that this agreement may be terminated with only written notice from the District. There will be no other recourse. I hereby agree to abide by all terms and conditions of the Personnel Policy as from time to time amended. Further, I hereby agree to the Coaches' Handbook presented by the Athletic Employment Agreement.

(Signature of Employee)

(Date)

For the School District:

Boyd Johnson, Chair

Tim Lyon, Clerk

(Date)

(You will need to visit the Payroll Department to complete the necessary income tax withholding and other employment requirements.)



LAKE OF THE WOODS

Lake of the Woods School
ISD #390
PO Box 310
236 15th Avenue SW
Baudette, Minnesota 56623

Athletic Employment Agreement

Lake of the Woods School, ISD #390, has authorized employment as follows:

| | |
|---------------------|------------------------|
| Employee Name: | Liz Tange |
| Employee Position: | Senior High Coach |
| Sport: | Knowledge Bowl |
| Term of Employment: | 11/11/2024 - 3/15/2025 |
| Salary: | 2879.46 |
| Step: | Step 4 |

I hereby agree that I have read and understand the terms of my employment as outlined above. I understand and agree that should student participation fall below the number required to form a competitive team that this agreement may be terminated with only written notice from the District. There will be no other recourse. I hereby agree to abide by all terms and conditions of the Personnel Policy as from time to time amended. Further, I hereby agree to the Coaches' Handbook presented by the Athletic Employment Agreement.

(Signature of Employee)

(Date)

For the School District:

Boyd Johnson, Chair

Tim Lyon, Clerk

(Date)

(You will need to visit the Payroll Department to complete the necessary income tax withholding and other employment requirements.)



LAKE OF THE WOODS

Lake of the Woods School
ISD #390
PO Box 310
236 15th Avenue SW
Baudette, Minnesota 56623

Athletic Employment Agreement

Lake of the Woods School, ISD #390, has authorized employment as follows:

Employee Name: Tena Lorette
Employee Position: Junior High Coach
Sport: Knowledge Bowl
Term of Employment: 11/11/2024 - 3/15/2025
Salary: 1853.34
Step: Step 2

I hereby agree that I have read and understand the terms of my employment as outlined above. I understand and agree that should student participation fall below the number required to form a competitive team that this agreement may be terminated with only written notice from the District. There will be no other recourse. I hereby agree to abide by all terms and conditions of the Personnel Policy as from time to time amended. Further, I hereby agree to the Coaches' Handbook presented by the Athletic Employment Agreement.

(Signature of Employee)

(Date)

For the School District:

Boyd Johnson, Chair

Tim Lyon, Clerk

(Date)

(You will need to visit the Payroll Department to complete the necessary income tax withholding and other employment requirements.)



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

School Board Agenda

Date:

November 25, 2024

Agenda Item Number:

Item 7.d.

Agenda Item:

Approval of Policy Revisions

Requested Action:

Approval and adoption of Policies listed below

Background Information:

- There are a number of policies that have been updated to reflect legislation during the 2024 session. These policies either go into effect immediately or the revisions are largely taken word-for-word from 2024 legislation. School boards may choose to adopt changes in a single meeting or as an emergency (pursuant to Policy 208). Whether policy language has been formally adopted, school districts must follow the laws related to the policies. The following redline policies are in the regular board meeting packet and will be up for formal approval and adoption. Please see the list of Policies that have been attached.

Attachments:

- 413 Harassment Violence
- 416 Drug, Alcohol, and Cannabis Testing
- 425 Staff Development and Mentoring
- 507 Corporal Punishment and Prone Restraint
- 509 Enrollment of Nonresident Students
- 512 School-Sponsored Student Publication and Activities
- 515 Protection and Privacy of Pupil Records
- 516 Student Medication and Telehealth
- 608 Instructional Services - Special Education

Fiscal Impact:

NA

Recommendation(s):

Approve and adopt policies as presented

**INDEPENDENT SCHOOL DISTRICT NO. 390
HARASSMENT AND VIOLENCE REPORT FORM**

General Statement of Policy Prohibiting Harassment and Violence

Independent School District No. ____ maintains a firm policy prohibiting all forms of discrimination. This policy strictly prohibits harassment or violence against students or employees or groups of students or employees on the basis of race, color, creed, religion, national origin, sex, age, marital status, familial status, status with regard to public assistance, sexual orientation, or disability (Protected Class). All persons are to be treated with respect and dignity. Harassment or violence on the basis of Protected Class by any pupil, teacher, administrator, or other school personnel, that create an intimidating, hostile, or offensive environment will not be tolerated under any circumstances.

Complainant _____

Home Address _____

Work Address _____

Home/Cell Phone _____

Work Phone _____

Date of Alleged Incident(s) _____

Basis of Alleged Harassment/Violence - circle as appropriate: race \ color \ creed \ religion \ national origin \ sex \ age \ marital status \ familial status \ status with regard to public assistance \ sexual orientation \ disability

Name of person you believe harassed or was violent toward you or another person or group.

If the alleged harassment or violence was toward another person or group, identify that person or group.

Describe the incident(s) as clearly as possible, including such things as: what force, if any, was used; any verbal statements (i.e., threats, requests, demands, etc.); what, if any, physical contact was involved; etc. (Attach additional pages if necessary.) _____

Where and when did the incident(s) occur? _____

List any witnesses who were present _____

This complaint is filed based on my honest belief that _____ has harassed or has been violent to me or to another person or group. I hereby certify that the information I have provided in this complaint is true, correct, and complete to the best of my knowledge and belief.

Complainant Signature

Date

Received by

Date

Revised: _____

413 HARASSMENT AND VIOLENCE

[NOTE: ~~State law (Minnesota Statutes, section 121A.03)~~ requires that school districts adopt a sexual, religious, and racial harassment and violence policy that conforms with the Minnesota Human Rights Act, Minnesota Statutes, chapter 363A (MHRA). This policy complies with that statutory requirement and addresses the other classifications protected by the MHRA and/or federal law. While the recommendation is that school districts incorporate the other protected classifications, in addition to sex, religion, and race, into this policy, they are not specifically required to do so by Minnesota Statutes, section 121A.03. The Minnesota Department of Education (MDE) is required to maintain and make available a model sexual, religious, and racial harassment policy in accordance with Minnesota Statutes, section 121A.03. MDE's policy differs from that of MSBA and imposes greater requirements upon school districts than required by law. For that reason, MSBA recommends the adoption of its model policy by school districts. Each school board must submit a copy of the policy the board has adopted to the Commissioner of MDE.]

I. PURPOSE

The purpose of this policy is to maintain a learning and working environment free from harassment and violence on the basis of race, color, creed, religion, national origin, sex, age, marital status, familial status, status with regard to public assistance, sexual orientation, or disability (Protected Class).

II. GENERAL STATEMENT OF POLICY

- A. The policy of the school district is to maintain a learning and working environment free from harassment and violence on the basis of Protected Class. The school district prohibits any form of harassment or violence on the basis of Protected Class.
- B. A violation of this policy occurs when any student, teacher, administrator, or other school district personnel harasses a student, teacher, administrator, or other school district personnel or group of students, teachers, administrators, or other school district personnel through conduct or communication based on a person's Protected Class, as defined by this policy. (For purposes of this policy, school district personnel include school board members, school employees, agents, volunteers, contractors, or persons subject to the supervision and control of the district.)
- C. A violation of this policy occurs when any student, teacher, administrator, or other school district personnel inflicts, threatens to inflict, or attempts to inflict violence upon any student, teacher, administrator, or other school district personnel or group of students, teachers, administrators, or other school district personnel based on a person's Protected Class.
- D. The school district will act to investigate all complaints, either formal or informal, verbal or written, of harassment or violence based on a person's Protected Class, and to discipline or take appropriate action against any student, teacher, administrator, or other school district personnel found to have violated this policy.

III. DEFINITIONS

- A. "Assault" is:
 1. an act done with intent to cause fear in another of immediate bodily harm or death;

2. the intentional infliction of or attempt to inflict bodily harm upon another; or
 3. the threat to do bodily harm to another with present ability to carry out the threat.
- B. "Harassment" prohibited by this policy consists of physical or verbal conduct, including, but not limited to, electronic communications, relating to an individual's or group of individuals' race, color, creed, religion, national origin, sex, age, marital status, familial status, status with regard to public assistance, sexual orientation, including gender identity or expression, or disability, when the conduct:
1. has the purpose or effect of creating an intimidating, hostile, or offensive working or academic environment;
 2. has the purpose or effect of substantially or unreasonably interfering with an individual's work or academic performance; or
 3. otherwise adversely affects an individual's employment or academic opportunities.

[NOTE: In 2023, the Minnesota legislature amended the definition of "sexual orientation" in the Minnesota Human Rights Act as reflected in subpart 6 below. A charter school board may choose whether to retain the phrase "including gender identity or expression" in light of the legislative amendment.]

C. "Immediately" means as soon as possible but in no event longer than 24 hours.

D. Protected Classifications; Definitions

1. "Disability" means, with respect to an individual who
 - a. a physical sensory or mental impairment that materially limits one or more major life activities of such individual;
 - b. has a record of such an impairment; or
 - c. is regarded as having such an impairment.
2. "Familial status" means the condition of one or more minors ~~being domiciled with~~ **having legal status or custody with:**
 - a. ~~their~~ **minor's** parent or parents or the minor's legal guardian **or guardians**; or
 - b. the designee of the parent or parents or guardian **or guardians** with the written permission of the parent or parents or guardian **or guardians**. **Familial status also means residing with and caring for one or more individuals who lack the ability to meet essential requirements for physical health, safety, or self-care because the individual or individuals are unable to receive and evaluate information or make or communicate decisions.** ~~The~~ **protections afforded against harassment or discrimination on the basis of family status apply to any person who is pregnant or is in the process of securing legal custody of an individual who has not attained the age of majority.**

[NOTE: The 2024 Minnesota legislature revised the definition of "familial status"].

3. "Marital status" means whether a person is single, married, remarried, divorced, separated, or a surviving spouse and, in employment cases, includes protection against harassment or discrimination on the basis of the identity, situation, actions, or beliefs of a spouse or former spouse.
4. "National origin" means the place of birth of an individual or of any of the individual's lineal ancestors.
5. "Sex" includes, but is not limited to, pregnancy, childbirth, and disabilities related to pregnancy or childbirth.
6. "Sexual orientation" means to whom someone is, or is perceived of as being, emotionally, physically, or sexually attracted to based on sex or gender identity. A person may be attracted to men, women, both, neither, or to people who are genderqueer, androgynous, or have other gender identities:

[NOTE: The 2023 Minnesota legislature redefined 'sexual orientation' in the Minnesota Human Rights Act.]

7. "Status with regard to public assistance" means the condition of being a recipient of federal, state, or local assistance, including medical assistance, or of being a tenant receiving federal, state, or local subsidies, including rental assistance or rent supplements.

E. "Remedial response" means a measure to stop and correct acts of harassment or violence, prevent acts of harassment or violence from recurring, and protect, support, and intervene on behalf of a student who is the target or victim of acts of harassment or violence.

F. Sexual Harassment; Definition

1. Sexual harassment includes unwelcome sexual advances, requests for sexual favors, sexually motivated physical conduct, or other verbal or physical conduct or communication of a sexual nature when:
 - a. submission to that conduct or communication is made a term or condition, either explicitly or implicitly, of obtaining employment or an education; or
 - b. submission to or rejection of that conduct or communication by an individual is used as a factor in decisions affecting that individual's employment or education; or
 - c. that conduct or communication has the purpose or effect of substantially interfering with an individual's employment or education, or creating an intimidating, hostile, or offensive employment or educational environment.
2. Sexual harassment may include, but is not limited to:
 - a. unwelcome verbal harassment or abuse;
 - b. unwelcome pressure for sexual activity;
 - c. unwelcome, sexually motivated, or inappropriate patting, pinching, or physical contact, other than necessary restraint of student(s) by teachers, administrators, or other school district personnel to avoid physical harm to persons or property;
 - d. unwelcome sexual behavior or words, including demands for sexual

favors, accompanied by implied or overt threats concerning an individual's employment or educational status;

- e. unwelcome sexual behavior or words, including demands for sexual favors, accompanied by implied or overt promises of preferential treatment with regard to an individual's employment or educational status; or
- f. unwelcome behavior or words directed at an individual because of sexual orientation, including gender identity or expression.

G. Sexual Violence; Definition

1. Sexual violence is a physical act of aggression or force or the threat thereof that involves the touching of another's intimate parts or forcing a person to touch any person's intimate parts. Intimate parts, as defined in Minnesota Statutes, section 609.341, includes the primary genital area, groin, inner thigh, buttocks, or breast, as well as the clothing covering these areas.
2. Sexual violence may include, but is not limited to:
 - a. touching, patting, grabbing, or pinching another person's intimate parts
 - b. coercing, forcing, or attempting to coerce or force the touching of anyone's intimate parts;
 - c. coercing, forcing, or attempting to coerce or force sexual intercourse or a sexual act on another; or
 - d. threatening to force or coerce sexual acts, including the touching of intimate parts or intercourse, on another.

H. Violence; Definition

Violence prohibited by this policy is a physical act of aggression or assault upon another or group of individuals because of, or in a manner reasonably related to an individual's Protected Class.

IV. REPORTING PROCEDURES

- A. Any person who believes he or she has been the target or victim of harassment or violence on the basis of Protected Class by a student, teacher, administrator, or other school district personnel, or any person with knowledge or belief of conduct which may constitute harassment or violence prohibited by this policy toward a student, teacher, administrator, or other school district personnel or group of students, teachers, administrators, or other school district personnel should report the alleged acts immediately to an appropriate school district official designated by this policy. A person may report conduct that may constitute harassment or violence anonymously. However, the school district may not rely solely on an anonymous report to determine discipline or other remedial responses.
- B. The school district encourages the reporting party or complainant to use the report form available from the principal or building supervisor of each building or available from the school district office, but oral reports shall be considered complaints as well.
- C. 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. If the complaint involves the building report taker, the complaint shall be made or filed directly with the superintendent or the school district human rights officer by the reporting party or complainant.

- D. In Each School Building. The building principal, the principal's designee, or the building supervisor (hereinafter the "building report taker") is the person responsible for receiving oral or written reports of harassment or violence prohibited by this policy at the building level. Any adult school district personnel who receives a report of harassment or violence prohibited by this policy shall inform the building report taker immediately. If the complaint involves the building report taker, the complaint shall be made or filed directly with the superintendent or the school district human rights officer by the reporting party or complainant. The building report taker shall ensure that this policy and its procedures, practices, consequences, and sanctions are fairly and fully implemented and shall serve as a primary contact on policy and procedural matters.
- E. A teacher, school administrator, volunteer, contractor, or other school employee shall be particularly alert to possible situations, circumstances, or events that might include acts of harassment or violence. Any such person who witnesses, observes, receives a report of, or has other knowledge or belief of conduct that may constitute harassment or violence shall make reasonable efforts to address and resolve the harassment or violence and shall inform the building report taker immediately. School district personnel who fail to inform the building report taker of conduct that may constitute harassment or violence or who fail to make reasonable efforts to address and resolve the harassment or violence in a timely manner may be subject to disciplinary action.
- F. Upon receipt of a report, the building report taker must notify the school district human rights officer immediately, without screening or investigating the report. The building report taker may request, but may not insist upon, a written complaint. A written statement of the facts alleged will be forwarded as soon as practicable by the building report taker to the human rights officer. If the report was given verbally, the building report taker shall personally reduce it to written form within 24 hours and forward it to the human rights officer. Failure to forward any harassment or violence report or complaint as provided herein may result in disciplinary action against the building report taker.
- G. In the District. The school board hereby designates _____ as the school district human rights officer(s) to receive reports or complaints of harassment or violence prohibited by this policy. If the complaint involves a human rights officer, the complaint shall be filed directly with the superintendent.¹
- H. The school district shall conspicuously post the name of the human rights officer(s), including mailing addresses and telephone numbers.
- I. Submission of a good faith complaint or report of harassment or violence prohibited by this policy will not affect the complainant or reporter's future employment, grades, work assignments, or educational or work environment.
- J. Use of formal reporting forms is not mandatory.
- K. Reports of harassment or violence prohibited by this policy are classified as private educational and/or personnel data and/or confidential investigative data and will not be disclosed except as permitted by law.
- L. The school district will respect the privacy of the complainant(s), the individual(s) against whom the complaint is filed, and the witnesses as much as possible, consistent with the school district's legal obligations to investigate, to take appropriate action, and to comply with any discovery or disclosure obligations.

¹ In some school districts the superintendent may be the human rights officer. If so, an alternative individual should be designated by the school board.

- M. Retaliation against a victim, good faith reporter, or a witness of violence or harassment is prohibited.
- N. False accusations or reports of violence or harassment against another person are prohibited.
- O. A person who engages in an act of violence or harassment, reprisal, retaliation, or false reporting of violence or harassment, or permits, condones, or tolerates violence or harassment shall be subject to discipline or other remedial responses for that act in accordance with the school district's policies and procedures.

Consequences for students who commit, or are a party to, prohibited acts of violence or harassment or who engage in reprisal or intentional false reporting may range from remedial responses or positive behavioral interventions up to and including suspension and/or expulsion.

Consequences for employees who permit, condone, or tolerate violence or harassment or engage in an act of reprisal or intentional false reporting of violence or harassment may result in disciplinary action up to and including termination or discharge.

Consequences for other individuals engaging in prohibited acts of violence or harassment may include, but not be limited to, exclusion from school district property and events and/or termination of services and/or contracts.

V. INVESTIGATION

- A. By authority of the school district, the human rights officer, within three (3) days of the receipt of a report or complaint alleging harassment or violence prohibited by this policy, shall undertake or authorize an investigation. The investigation may be conducted by school district officials or by a third party designated by the school district.
- B. The investigation may consist of personal interviews with the complainant, the individual(s) against whom the complaint is filed, and others who may have knowledge of the alleged incident(s) or circumstances giving rise to the complaint. The investigation may also consist of any other methods and documents deemed pertinent by the investigator.
- C. In determining whether alleged conduct constitutes a violation of this policy, the school district should consider the surrounding circumstances, the nature of the behavior, past incidents or past or continuing patterns of behavior, the relationships between the parties involved, and the context in which the alleged incidents occurred. Whether a particular action or incident constitutes a violation of this policy requires a determination based on all the facts and surrounding circumstances.
- D. In addition, the school district may take immediate steps, at its discretion, to protect the target or victim, the complainant, and students, teachers, administrators, or other school district personnel pending completion of an investigation of alleged harassment or violence prohibited by this policy.
- E. The alleged perpetrator of the act(s) of harassment or violence shall be allowed the opportunity to present a defense during the investigation or prior to the imposition of discipline or other remedial responses.
- F. The investigation will be completed as soon as practicable. The school district human rights officer shall make a written report to the superintendent upon completion of the investigation. If the complaint involves the superintendent, the report may be filed directly with the school board. The report shall include a determination of whether the allegations have been substantiated as factual and whether they appear to be violations of this policy.

VI. SCHOOL DISTRICT ACTION

- A. Upon completion of an investigation that determines a violation of this policy has occurred, the school district will take appropriate action. Such action may include, but is not limited to, warning, suspension, exclusion, expulsion, transfer, remediation, termination, or discharge. Disciplinary consequences will be sufficiently severe to try to deter violations and to appropriately discipline prohibited behavior. School district action taken for violation of this policy will be consistent with requirements of applicable collective bargaining agreements, Minnesota and federal law, and applicable school district policies and regulations.
- B. The school district is not authorized to disclose to a victim private educational or personnel data regarding an alleged perpetrator who is a student or employee of the school district. School officials will notify the targets or victims and alleged perpetrators of harassment or violence, the parent(s) or guardian(s) of targets or victims of harassment or violence and the parent(s) or guardian(s) of alleged perpetrators of harassment or violence who have been involved in a reported and confirmed harassment or violence incident of the remedial or disciplinary action taken, to the extent permitted by law.
- C. In order to prevent or respond to acts of harassment or violence committed by or directed against a child with a disability, the school district shall, where determined appropriate by the child's individualized education program (IEP) or Section 504 team, allow the child's IEP or Section 504 plan to be drafted to address the skills and proficiencies the child needs as a result of the child's disability to allow the child to respond to or not to engage in acts of harassment or violence.

VII. RETALIATION OR REPRISAL

The school district will discipline or take appropriate action against any student, teacher, administrator, or other school district personnel who commits an act of reprisal or who retaliates against any person who asserts, alleges, or makes a good faith report of alleged harassment or violence prohibited by this policy, who testifies, assists, or participates in an investigation of retaliation or alleged harassment or violence, or who testifies, assists, or participates in a proceeding or hearing relating to such harassment or violence. Retaliation includes, but is not limited to, any form of intimidation, reprisal, harassment, or intentional disparate treatment. Disciplinary consequences will be sufficiently severe to deter violations and to appropriately discipline the individual(s) who engaged in the harassment or violence. Remedial responses to the harassment or violence shall be tailored to the particular incident and nature of the conduct.

VIII. RIGHT TO ALTERNATIVE COMPLAINT PROCEDURES

These procedures do not deny the right of any individual to pursue other avenues of recourse which may include filing charges with the Minnesota Department of Human Rights or another state or federal agency, initiating civil action, or seeking redress under state criminal statutes and/or federal law.

IX. HARASSMENT OR VIOLENCE AS ABUSE

- A. Under certain circumstances, alleged harassment or violence may also be possible abuse under Minnesota law. If so, the duties of mandatory reporting under Minnesota Statutes, chapter 260E may be applicable.
- B. Nothing in this policy will prohibit the school district from taking immediate action to protect victims of alleged harassment, violence, or abuse.

X. DISSEMINATION OF POLICY AND TRAINING

- A. This policy shall be conspicuously posted throughout each school building in areas accessible to students and staff members.
- B. This policy shall be given to each school district employee and independent contractor who regularly interacts with students at the time of initial employment with the school district.
- C. This policy shall appear in the student handbook.
- D. The school district will develop a method of discussing this policy with students and employees.
- E. The school district may implement violence prevention and character development education programs to prevent and reduce policy violations. Such programs may offer instruction on character education including, but not limited to, character qualities such as attentiveness, truthfulness, respect for authority, diligence, gratefulness, self-discipline, patience, forgiveness, respect for others, peacemaking, resourcefulness, and/or sexual abuse prevention.
- F. This policy shall be reviewed at least annually for compliance with state and federal law.

Legal References: Minn. Stat. § 120B.232 (Character Development Education)
Minn. Stat. § 120B.234 (Child Sexual Abuse Prevention Education)
Minn. Stat. § 121A.03, Subd. 2 (Sexual, Religious, and Racial Harassment and Violence Policy)
Minn. Stat. § 121A.031 (School Student Bullying Policy)
Minn. Stat. Ch. 363A (Minnesota Human Rights Act)
Minn. Stat. § 609.341 (Definitions)
Minn. Stat. Ch. 260E (Reporting of Maltreatment of Minors)
20 U.S.C. §§ 1681-1688 (Title IX of the Education Amendments of 1972)
29 U.S.C. § 621 *et seq.* (Age Discrimination in Employment Act)
29 U.S.C. § 794 (Section 504 of the Rehabilitation Act of 1973)
42 U.S.C. § 1983 (Civil Action for Deprivation of Rights)
42 U.S.C. § 2000d *et seq.* (Title VI of the Civil Rights Act of 1964)
42 U.S.C. § 2000e *et seq.* (Title VII of the Civil Rights Act)
42 U.S.C. § 12101 *et seq.* (Americans with Disabilities Act)

Cross References: MSBA/MASA Model Policy 102 (Equal Educational Opportunity)
MSBA/MASA Model Policy 401 (Equal Employment Opportunity)
MSBA/MASA Model Policy 402 (Disability Nondiscrimination Policy)
MSBA/MASA Model Policy 403 (Discipline, Suspension, and Dismissal of School District Employees)
MSBA/MASA Model Policy 406 (Public and Private Personnel Data)
MSBA/MASA Model Policy 414 (Mandated Reporting of Child Neglect or Physical or Sexual Abuse)
MSBA/MASA Model Policy 415 (Mandated Reporting of Maltreatment of Vulnerable Adults)
MSBA/MASA Model Policy 506 (Student Discipline)
MSBA/MASA Model Policy 514 (Bullying Prohibition Policy)
MSBA/MASA Model Policy 515 (Protection and Privacy of Pupil Records)
MSBA/MASA Model Policy 521 (Student Disability Nondiscrimination)
MSBA/MASA Model Policy 522 (Title IX Sex Nondiscrimination, Grievance Procedures and Process)
MSBA/MASA Model Policy 524 (Internet Acceptable Use and Safety Policy)
MSBA/MASA Model Policy 525 (Violence Prevention)
MSBA/MASA Model Policy 526 (Hazing Prohibition)
MSBA/MASA Model Policy 528 (Student Parental, Family, and Marital Status Nondiscrimination)

ATTACHMENTS TO DRUG, ALCOHOL, AND CANNABIS TESTING POLICY

Attachments A through C are to be used in conjunction with the drug and alcohol testing of school bus drivers and driver applicants.

- Attachment A is a "**Driver Acknowledgment-Drug and Alcohol Testing Policy Materials**" form that should be used to document receipt of the policy and other materials by drivers and driver applicants. It is referred to in Article III., Section C., Paragraph 4. of the policy.
- Attachment B is a "**Bus Driver or Driver Applicant-Authorization to Release Information**" form. It is referred to in Article III., Section H., Paragraph 1. of the policy
- Attachment C is a "**Consent to Clearinghouse Full Query**" form. It is referred to in Article III, Section H, Paragraph e of the policy.
- Attachment D is a "**Bus Driver or Driver Applicant-Refusal to Submit to Testing**" form. It is referred to in Article III., Section H., Paragraph 8. of the policy.

Attachments E through H are to be used in conjunction with drug, cannabis, and alcohol testing of non-bus drivers and applicants.

- Attachment E is a "**Pretest Notice**" that must be provided to non-school bus driver employees or job applicants before requesting that the employee or job applicant undergo drug or alcohol testing. It is referred to in Article IV., Section E., Paragraph 1. of the policy.
- Attachment F is a "**Notice of Test Results and Various Rights**" which should be used by the District when notifying non-school bus driver employees or job applicants of test results and other rights. It is referred to in Article IV., Section E., Paragraph 6. of the policy.
- Attachment G is an "**Explanation of Positive Test Result**" form which should be used by the school district to request that the employee or job applicant submit information to the school district relevant to the reliability of, or explanation for, a positive test result. It is referred to in Article IV., Section E., Paragraph 4. of the policy.
- Finally, the District may wish to use Attachment H, entitled "**Acknowledgment-Drug Alcohol, and Cannabis Testing Policy,**" to document that written notice of the policy was given to all affected employees. It is referred to in Article IV., Section J. of the policy.



LAKE OF THE WOODS
School

PO Box 310 • 236 15th Ave. SW • Baudette, MN 56623 • 218-634-2510 • Fax: 218-634-2750(D

— DRIVER ACKNOWLEDGMENT —
DRUG AND ALCOHOL TESTING POLICY AND MATERIALS

I have received a copy of the Drug, Alcohol, and Cannabis Testing Policy of Independent School District No. _____, _____, Minnesota and have read it in its entirety. I understand that I am subject to the provisions of Article III of the policy, entitled Federally Mandated Drug and Alcohol Testing for School Bus Drivers, because the position involves operating a commercial motor vehicle and requires a commercial driver’s license.

The District’s policy was provided to me:

- € Upon adoption of the policy (employee).
- € Upon my hire (job applicant/new employee).
- € After receipt of my conditional job offer, before any testing if my job offer is contingent upon my passing of drug and alcohol testing (job applicant).

I also received materials concerning the effects of alcohol and controlled substances use on an individual’s health, work, and personal life; signs and symptoms of an alcohol or controlled substance problem; and available methods of intervening when an alcohol or drug problem is suspected.

I have been advised that the Alcohol and Controlled Substances Testing Program Manager is _____ and that any questions I may have concerning the Policy should be directed to the Program Manager.

Dated: _____

Signature of Employee/Applicant

Typed or Printed Name



LAKE OF THE WOODS
School

PO Box 310 • 236 15th Ave. SW • Baudette, MN 56623 • 218-634-2510 • Fax: 218-634-2750

— BUS DRIVER OR DRIVER APPLICANT —
AUTHORIZATION TO RELEASE INFORMATION

Section I. To be completed by the school district, signed by the bus driver, or driver applicant, and transmitted to the previous employer:

Employee Printed or Typed Name: _____

Employee SS or ID Number: _____

I hereby authorize release of information from my Department of Transportation regulated drug and alcohol testing records by my previous employer, listed in Section I-B, to the employer listed in Section I-A. This release is in accordance with DOT Regulation 49 CFR Part 40, Section 40.25. I understand that information to be released in Section II-A by my previous employer, is limited to the following DOT-regulated testing items:

1. Alcohol tests with a result of 0.04 or higher;
2. Verified positive drug tests;
3. Refusals to be tested;
4. Other violations of DOT agency drug and alcohol testing regulations;
5. Information obtained from previous employers of a drug and alcohol rule violation;
6. Documentation, if any, of completion of the return-to-duty process following a rule violation.

Employee Signature: _____ Date: _____

Section I-A.

School District Name: _____

Address: _____

Phone #: _____ Fax #: _____

Designated Employer Representative: _____

Section I-B.

Previous Employer Name: _____

Address: _____

Phone #: _____

Designated Employer Representative (if known): _____

Section II. To be completed by the previous employer and transmitted by mail or fax to the new employer:

Section II-A. In the two years prior to the date of the employee's signature (in Section I), for DOT-regulated testing:

- 1. Did the employee have alcohol tests with a result of 0.04 or higher? YES ___ NO ___
- 2. Did the employee have verified positive drug tests? YES ___ NO ___
- 3. Did the employee refuse to be tested? YES ___ NO ___
- 4. Did the employee have other violations of DOT agency drug and alcohol testing regulations? YES ___ NO ___
- 5. Did a previous employer report a drug and alcohol rule violation to you? YES ___ NO ___
- 6. If you answered "yes" to any of the above items, did the employee complete the return-to-duty process? N/A ___ YES ___ NO ___

NOTE: If you answered "yes" to item 5, you must provide the previous employer's report. If you answered "yes" to item 6, you must also transmit the appropriate return-to-duty documentation (e.g., SAP report(s), follow-up testing record).

Section II-B.

Name of person providing information in Section II-A: _____

Title: _____

Phone #: _____

Date: _____



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— BUS DRIVER OR DRIVER APPLICANT —
CONSENT TO SCHOOL DISTRICT CONDUCT
OF CLEARINGHOUSE FULL QUERY

Before employing a driver subject to controlled substances and alcohol testing, the school district must conduct a full pre-employment query of the federal Commercial Driver's License (CDL) Drug and Alcohol Clearinghouse ("Clearinghouse") to obtain information about whether the driver

- (1) has a verified positive, adulterated, or substituted controlled substances test result;
- (2) has an alcohol confirmation test with a concentration of 0.04 or higher;
- (3) has refused to submit to a test in violation of federal law; or
- (4) that an employer has reported actual knowledge that the driver used alcohol on duty, before duty, or following an accident in violation of federal law or used a controlled substance in violation of federal law.

The applicant must give specific written or electronic consent for the school district to conduct the Clearinghouse full query. The school district shall retain the consent for three (3) years from the date of the query.

I consent to the school district's conduct of a Clearinghouse full query.

Dated: _____

Signature of Applicant

Typed or Printed Name



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**— BUS DRIVER OR DRIVER APPLICANT —
REFUSAL TO SUBMIT TO TESTING**

I hereby refuse to submit to drug/alcohol testing by doing the following:

- € Failing to appear for any test within a reasonable time, as determined by the school district, consistent with applicable DOT regulations, after being directed to do so;
- € Failing to remain at the testing site until the testing process is complete;
- € Failing to provide a urine specimen or an adequate amount of saliva or breath for any DOT drug or alcohol test;
- € Failing to permit the observation or monitoring of any provision of a specimen in the case of a directly observed or monitored collection in a drug test;
- € Failing to provide a sufficient breath specimen or sufficient amount of urine when directed and it has been determined that there was no adequate medical explanation for the failure;
- € Failing or declining to take a second test as directed;
- € Failing to undergo a medical examination or evaluation, as directed by the Medical Review Officer (MRO) or the Designated Employer Representative (DER);
- € Failing to cooperate with any part of the testing process (e.g., refusing to empty pockets when so directed by the collector, behaving in a confrontational way that disrupts the collection process, failing to wash hands after being directed to do so by the collector, failing to sign the certification on the form);
- € Failing to follow the observer's instructions, in an observed collection, to raise the driver's clothing above the waist, lower clothing and underpants, and to turn around to permit the observer to determine if the driver has any type of prosthetic or other device that could be used to interfere with the collection process;
- € Possessing or wearing a prosthetic or other device that could be used to interfere with the collection process;
- € Admitting to the collector or MRO that the driver adulterated or substituted the specimen; or

€ Having a verified adulterated or substituted test as reported by the MRO.

[An applicant who fails to appear for a preemployment test, who leaves the testing site before the preemployment testing process commences, or who does not provide a urine specimen because he or she left before it commences, is not deemed to have refused to submit to testing.]

I recognize that my refusal subjects me to the consequences specified in federal law and regulations. It also constitutes a presumption of a positive result. I further recognize that if I am an applicant, I will be disqualified from consideration for the conditionally-offered position. If I am an employee, I will not be permitted to perform safety-sensitive functions, and will be considered insubordinate and subject to disciplinary action, up to and including dismissal. If the school district offers me an opportunity to return to a DOT safety-sensitive function, I understand I will be evaluated by a substance abuse professional, and will be required to submit to a return-to-duty test prior to being considered for reassignment to safety-sensitive functions.

Date: _____

Time: _____

Signature of Employee/Applicant

Supervisor: _____

Supervisor's Signature

Comments: _____

€ Employee refusal to sign

Supervisor's Initials: _____



LAKE OF THE WOODS
School

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— PRETEST NOTICE —

I, the undersigned employee/job applicant of Independent School District No. _____, _____, Minnesota ("School District") do hereby acknowledge that I have been provided a copy of the School District's Drug, Alcohol, and Cannabis Testing Policy.

Date: _____

Signature of Employee/Job Applicant

Typed or Printed Name



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[Employee Name]
[Employee Address]

RE: Drug, Alcohol, and/or Cannabis Test
[Date of Testing]

NOTICE OF TEST RESULTS AND VARIOUS RIGHTS

Test Results:

Independent School District No. _____, Minnesota has received the test result report from the testing laboratory:

- G Your initial screening test result was negative.
- G Your confirmatory test result was negative.
- G Your confirmatory test result was positive.

Test Result Report:

You have the right to request and receive from the school district a copy of the test result on any drug or alcohol test or cannabis test.

Right to Explain Positive Test Result:

In the case of a positive test result on a confirmatory test, you have the right to explain the results. You may, within three (3) working days after notice of a positive test result on a confirmatory test, submit information to the school district, in addition to any information already submitted, to explain that result. Attached to this Notice is a document entitled "Explanation of Positive Test Result" for this purpose.

Right to Request Confirmatory Retests:

In the case of a positive test result on a confirmatory test, you have the right to request a confirmatory retest of the original sample at your own expense.

Within five (5) working days after notice of the confirmatory test result, you must notify the school district in writing of your intention to obtain a confirmatory retest.

Within three (3) working days after receipt of the notice, the school district shall notify the original testing laboratory that you have requested the laboratory to conduct the confirmatory retest or to transfer the sample to another laboratory licensed under Minn. Stat. § 181.953, Subd. 1 to conduct the confirmatory retest. The original testing laboratory shall ensure that appropriate chain-of-custody procedures are followed during transfer of the sample to the

other laboratory. The confirmatory retest must use the same drug, alcohol, or cannabis threshold detection levels as used in the original confirmatory test. If the confirmatory retest does not confirm the original positive test result, no adverse personnel action based on the original confirmatory test may be taken against you.

Other Rights:

In the case of a positive test result on a confirmatory test, you may have other rights provided under the sections detailed below.

A. Employee Discharge and Discipline

1. The school district may not discharge, discipline, discriminate against, request, or require rehabilitation of an employee whose position does not require a commercial driver's license on the basis of a positive test result from an initial screening test that has not been verified by a confirmatory test.

In the case of a positive test result on a confirmatory test, the employee shall be subject to discipline which includes, but is not limited to, immediate suspension without pay and immediate discharge, pursuant to the provisions of this policy.

2. The school district may not discharge an employee whose position does not require a commercial driver's license for whom a positive test result on a confirmatory test was the first such result for the employee on a drug or alcohol test requested by the school district, unless the following conditions have been met:
 - a. The school district has first given the employee an opportunity to participate in, at the employee's own expense or pursuant to coverage under an employee benefit plan, either a drug or alcohol or cannabis counseling or rehabilitation program, whichever is more appropriate, as determined by the school district after consultation with a certified chemical use counselor or a physician trained in the diagnosis and treatment of chemical dependency; and
 - b. The employee has either refused to participate in the counseling or rehabilitation program or has failed to successfully complete the program, as evidenced by withdrawal from the program before its completion or by a positive test result on a confirmatory test after completion of the program.
3. Notwithstanding Paragraph 1., the school district may temporarily suspend the tested employee or transfer that employee to another position at the same rate of pay pending the outcome of the confirmatory test and, if requested, the confirmatory retest, provided the school district believes that it is reasonably necessary to protect the health or safety of the employee, co-employees or the public. An employee who has been suspended without pay must be reinstated with back pay if the outcome of the confirmatory test or requested confirmatory retest is negative.
4. The school district may not discharge, discipline, discriminate against, request, or require rehabilitation of an employee on the basis of medical history information revealed to the school district, unless the employee was under an affirmative duty to provide the information before, upon, or after hire.
5. An employee must be given access to information in the employee's personnel file relating to positive test result reports and other information acquired in the drug and alcohol testing or cannabis testing process and conclusions drawn from and actions taken based on the reports or other acquired information.

B. Withdrawal of Applicant's Job Offer

If a job applicant for a position that does not require a commercial driver's license has received a job offer made contingent on the applicant passing drug, alcohol, and/or cannabis testing, the school district may not withdraw the offer based on a positive test result from an initial screening test that has not been verified by a confirmatory test. In the case of a positive test result on a confirmatory test, the school district may withdraw the job offer.



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EXPLANATION OF POSITIVE TEST RESULT

I, the undersigned employee/job applicant of Independent School District No. _____, _____, Minnesota acknowledge receipt of a Notice of Test Results and Various Rights. This includes my right to explain the positive test result on a confirmatory test.

I am currently taking or have recently taken:

- € no over-the-counter or prescription medications; or
- € the following over-the-counter or prescription medications:

I also offer the following information relevant to the reliability of, or explanation for, a positive test result:

Date: _____

Signature of Employee/Job Applicant

Typed or Printed Name



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— ACKNOWLEDGMENT —
DRUG, ALCOHOL, AND CANNABIS TESTING POLICY

I have received a copy of the Drug, Alcohol, and Cannabis Testing Policy of Independent School District No. _____,
_____, Minnesota and have read it in its entirety.

The District's policy was provided to me:

- € Upon adoption of the policy (employee)
- € Upon my hire (job applicant/new employee)
- € After receipt of my conditional job offer, before any testing if my job offer is contingent upon my passing of drug, alcohol, and cannabis testing as applicable. (job applicant)

Dated: _____

Signature of Employee/Applicant

Typed or Printed Name

Revised: _____

425 STAFF DEVELOPMENT AND MENTORING

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

I. PURPOSE

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

II. ADVISORY STAFF DEVELOPMENT COMMITTEE

- A. The school board will establish an Advisory Staff Development Committee to develop a Staff Development Plan.
 - 1. The majority of the membership of the Staff Development Committee shall consist of teachers representing various grade levels, subject areas, and special education. The Committee also will include nonteaching staff, parents, and administrators.
 - 2. Committee members shall serve a three-year term^{1*} based upon nominations by board members, teachers, and paraprofessionals. The school board shall appoint replacement members of the Staff Development Committee as soon as possible following the resignation, death, serious illness, or removal of a member from the Committee.

III. DUTIES OF THE STAFF DEVELOPMENT COMMITTEE

- A. The Staff Development Committee will develop a Staff Development Plan that will be reviewed and subject to approval by the school board once a year.
- B. The Staff Development Plan must contain the following elements:
 - 1. Staff development outcomes that are consistent with the education outcomes as may be determined periodically by the school board;
 - 2. The means to achieve the Staff Development outcomes;
 - 3. The procedures for evaluating progress at each school site toward meeting educational outcomes consistent with relicensure requirements under Minnesota Statutes, section 122A.187;
 - 4. Ongoing staff development activities that contribute toward continuous improvement in achievement of the following goals:
 - a. Improve student achievement of state and local education standards in all areas of the curriculum, including areas of regular academic and applied and experiential learning, by using research-based best practices methods;
 - b. Effectively meet the needs of a diverse student population, including at-risk children, children with disabilities, English learners, and gifted children, within the regular classroom, applied and experiential

^{1*} This time period may be changed to accommodate individual school district needs.

learning settings, and other settings;

- c. Provide an inclusive curriculum for a racially, ethnically, linguistically, and culturally diverse student population that is consistent with state education diversity rule and the district's education diversity plan;
- d. Improve staff collaboration and develop mentoring and peer coaching programs for teachers new to the school or district;
- e. Effectively teach and model violence prevention policy and curriculum that address early intervention alternatives, issues of harassment, and teach nonviolent alternatives for conflict resolution;
- f. Effectively deliver digital and blended learning and curriculum and engage students with technology; and
- g. Provide teachers and other members of site-based management teams with appropriate management and financial management skills.

5. The Staff Development Plan also must:

- a. Support stable and productive professional communities achieved through ongoing and schoolwide progress and growth in teaching practice;
- b. Emphasize coaching, professional learning communities, classroom action research, and other job-embedded models;
- c. Maintain a strong subject matter focus premised on students' learning goals consistent with Minnesota Statutes, section 120B.125;
- d. Ensure specialized preparation and learning about issues related to teaching English learners and students with special needs by focusing on long-term systemic efforts to improve educational services and opportunities and raise student achievement; and
- e. Reinforce national and state standards of effective teaching practice.

6. Staff development activities must:

- a. Focus on the school classroom and research-based strategies that improve student learning;
- b. Provide opportunities for teachers to practice and improve their instructional skills over time;
- c. Provide opportunities for teachers to use student data as part of their daily work to increase student achievement;
- d. Enhance teacher content knowledge and instructional skills, including to accommodate the delivery of digital and blended learning and curriculum and engage students with technology;
- e. Align with state and local academic standards;
- f. Provide opportunities to build professional relationships, foster collaboration among principals and staff who provide instruction, and provide opportunities for teacher-to-teacher mentoring;
- g. Align with the plan, if any, of the district or site for an alternative

- A. Unless the school district is in statutory operating debt or a majority of the school board and a majority of its licensed teachers annually vote to waive the requirement to reserve basic revenue for staff development, the school district will reserve an amount equal to at least two percent of its basic revenue for: (1) teacher development and evaluation under Minnesota Statutes, section 122A.40, subdivision 8 or 122A.41, subdivision 5; (2) principal development and evaluation under section 123B.147, subdivision. 3; (3) professional development under section 122A.60; (4) in-service education for programs under section 120B.22, subdivision 2; and (5) teacher mentorship under section 122A.70, subdivision 1. . To the extent extra funds remain, staff development revenue may be used for development plans, including plans for challenging instructional activities and experiences under section 122A.60, and for curriculum development and programs, other in-service education, teacher's workshops, teacher conferences, the cost of substitute teachers for staff development purposes, preservice and in-service education for special education professionals and paraprofessionals, and other related costs for staff development efforts. The school district also may use the revenue reserved for staff development for grants to the school district's teachers to pay for coursework and training leading to certification as either a college in the schools teacher or a concurrent enrollment teacher. To receive a grant, the teacher must be enrolled in a program that includes coursework and training focused on teaching a core subject.
- B. The school district may, in its discretion, expend an additional amount of unreserved revenue for staff development based on its needs.
- C. Release time provided for teachers to supervise students on field trips and school activities, or independent tasks not associated with enhancing the teacher's knowledge and instructional skills, such as preparing report cards, calculating grades, or organizing classroom materials, may not be counted as staff development time that is financed with staff development reserved revenue under Minnesota Statutes, section 122A.61.

VI. PROCEDURE FOR USE OF STAFF DEVELOPMENT FUNDS

- A. On a yearly^{2*} basis, the Staff Development Committee shall prepare a projected budget setting forth proposals for allocating staff development and mentoring funds reserved for each school site. Such budgets shall include, but not be limited to, projections as to the cost of building site training programs, costs of individual staff seminars, and cost of substitutes.
- B. Upon approval of the budget by the school board, the Committee shall be responsible for monitoring the use of such funds in accordance with the Staff Development Plan and budget. The requested use of staff development funds must meet or make progress toward the goals and objectives of the Staff Development Plan. All costs/expenditures will be reviewed by the school board and/or superintendent for consistency with the Staff Development Plan on a yearly basis.*
- C. Individual requests from staff for leave to attend staff development activities shall be submitted and reviewed according to school district policy, staff procedures, contractual agreement, and the effect on school district operations. Failure to timely submit such requests may be cause for denial of the request.
- D. The school district may use staff development revenue, special grant programs established by the legislature, or another funding source to pay a stipend to a mentor who may be a current or former teacher who has taught at least three (3) years and is not on an improvement plan. Other initiatives using such funds. or funds available

^{2*} This time period may be changed to accommodate individual school district needs.

under Minnesota Statutes, sections 124D.861 and 124D.862, may include:

1. additional stipends as incentives to mentors of color or who are American Indian;
2. financial supports for professional learning community affinity groups across schools within and between districts for teachers from underrepresented racial and ethnic groups to come together throughout the school year;
3. programs for induction aligned with the school district or school mentorship program during the first three (3) years of teaching, especially for teachers from underrepresented racial and ethnic groups; or
4. grants supporting licensed and nonlicensed educator participation in professional development, such as workshops and graduate courses, related to increasing student achievement for students of color and American Indian students in order to close opportunity and achievement gaps.

To the extent the school district receives a grant for any of the above purposes, it will negotiate additional retention strategies or protection from unrequested leave of absences in the beginning years of employment for teachers of color and teachers who are American Indian. Retention strategies may include providing financial incentives for teachers of color and teachers who are American Indian to work in the school or district for at least five (5) years and placing American Indian educators at sites with other American Indian educators and educators of color at sites with other educators of color to reduce isolation and increase opportunity for collegial support.

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

- A. The school district must provide a minimum of eight hours of paid orientation or professional development annually to all paraprofessionals, Title I aides, and other instructional support staff. Six of the eight hours must be completed before the first instructional day of the school year or within 30 days of hire. **The school district must consult the exclusive representative for employees receiving this training before creating or planning the training required under this section.**
- B. The orientation or professional development must be relevant to the employee's occupation and may include collaboration time with classroom teachers and planning for the school year.
- C. For paraprofessionals who provide direct support to students, at least 50 percent of the professional development or orientation must be dedicated to meeting the requirements of this section. Professional development for paraprofessionals may also address the requirements of Minnesota Statutes, section 120B.363, subdivision 3.
- D. A school administrator must provide an annual certification of compliance with this requirement to the MDE Commissioner.
- E. **For the 2024-2025 school year only, a school may reduce the hours of training required in paragraphs (b) to (e) to a minimum of six hours and must pay for paraprofessional test materials and testing fees for any paraprofessional employed by the school district during the 2023-2024 school year who has not yet successfully completed the paraprofessional assessment or met the requirements of the paraprofessional competency grid.**

[NOTE: The 2024 Minnesota legislature added these provisions. Paragraph E is in effect for the 2024-25 school year only.]

VIII. REPORTING

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

The report also must indicate whether the expenditures were incurred at the district level or the school site level and whether the school site expenditures were made possible by the grants to school sites that demonstrate exemplary use of allocated staff development revenue. These expenditures must be reported using the uniform financial and accounting and reporting standards (UFARS).
 3. The report will be signed by the superintendent and staff development chair.
- B. To the extent the school district receives a grant for mentorship activities described in Section V.D., by June 30 of each year after receiving a grant, the site staff development committee must submit a report to the Professional Educator Licensing and Standards Board on program efforts that describes mentoring and induction activities and assesses the impact of these programs on teacher effectiveness and retention.

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

Cross References: None.

Revised: _____

416 DRUG, ALCOHOL, AND CANNABIS TESTING

[NOTE: Drug, alcohol, and cannabis testing of school bus drivers and driver applicants is mandatory under federal law. The mandatory testing is described under Part III. of the policy. Drug and alcohol testing of other employees or drug and alcohol testing of school bus drivers beyond that mandated by federal law is optional and can be done under state law only if a policy containing provisions, such as the provisions of Part IV. of this policy, is adopted. Cannabis testing of school employees and school bus drivers shall conform to federal and Minnesota law. To preserve the right to request or require school district employees who are not bus drivers and applicants to undergo cannabis testing or drug and/or alcohol testing or to require bus drivers to submit to testing that is not federally mandated, a school district should adopt Part IV. as part of its drug and alcohol testing policy.]

I. PURPOSE

- A. The school board recognizes the significant problems created by drug, alcohol, and cannabis use in society in general, and the public schools in particular. The school board further recognizes the important contribution that the public schools have in shaping the youth of today into the adults of tomorrow.
- B. The school board believes that a work environment free of drug, alcohol, and cannabis use will be not only safer, healthier, and more productive but also more conducive to effective learning. To provide such an environment, the purpose of this policy is to provide authority so that the school board may require all employees and/or job applicants to submit to drug, alcohol, and cannabis testing in accordance with the provisions of this policy and as provided in federal law and Minnesota Statutes, sections 181.950-181.957.

II. GENERAL STATEMENT OF POLICY

- A. All school district employees and job applicants whose positions require a commercial driver's license will be required to undergo drug and alcohol testing and cannabis testing in accordance with federal law and the applicable provisions of this policy. The school district also may request or require that drivers submit to drug and alcohol testing and cannabis testing in accordance with the provisions of this policy and as provided in Minnesota Statutes, sections 181.950-181.957.
- B. The school district may request or require that any school district employee or job applicant, other than an employee or applicant whose position requires a commercial driver's license, submit to drug and alcohol testing and cannabis testing in accordance with the provisions of this policy and as provided in Minnesota Statutes, sections 181.950-181.957.
- C. The use, possession, sale, purchase, transfer, or dispensing of any drugs not medically prescribed, including medical cannabis, whether or not it has been prescribed for the employee, is prohibited on school district property (which includes school district vehicles), while operating school district vehicles or equipment, and at any school-sponsored program or event. Use of drugs that are not medically prescribed, including medical cannabis, whether or not it has been prescribed for the employee, is also prohibited throughout the school or work day, including lunch or other breaks, whether or not the employee is on or off school district property. Employees under the influence of drugs that are not medically prescribed are prohibited from entering or remaining on school district property.

- D. The use, possession, sale, purchase, transfer, or dispensing of alcohol or cannabis is prohibited on school district property (which includes school district vehicles), while operating school district vehicles or equipment, and at any school-sponsored program or event. Use of alcohol or cannabis is also prohibited throughout the school or work day, including lunch or other breaks, whether or not the employee is on or off school district property. Employees under the influence of alcohol or cannabis are prohibited from entering or remaining on school district property.
- E. Any employee who violates this section shall be subject to discipline that includes, but is not limited to, immediate suspension without pay and immediate discharge.
- F. The school district may discipline, discharge, or take other adverse personnel action against an employee for cannabis flower, cannabis product, lower-potency hemp edible, or hemp-derived consumer product use, possession, impairment, sale, or transfer while an employee is working, on school district premises, or operating a school district vehicle, machinery, or equipment as follows:
 - 1. if, as the result of consuming cannabis flower, a cannabis product, a lower-potency hemp edible, or a hemp-derived consumer product, the employee does not possess that clearness of intellect and control of self that the employee otherwise would have;
 - 2. if cannabis testing verifies the presence of cannabis flower, a cannabis product, a lower-potency hemp edible, or a hemp-derived consumer product following a confirmatory test;
 - 3. as provided in the school district's written work rules for cannabis flower, cannabis products, lower-potency hemp edibles, or hemp-derived consumer products and cannabis testing, provided that the rules are in writing and in a written policy that contains the minimum information required by [Minnesota Statutes](#), section 181.952; or
 - 4. as otherwise authorized or required under state or federal law or regulations, or if a failure to do so would cause the school district to lose a monetary or licensing-related benefit under federal law or regulations.

III. FEDERALLY MANDATED DRUG AND ALCOHOL TESTING FOR SCHOOL BUS DRIVERS

A. General Statement of Policy

All persons subject to commercial driver's license requirements shall be tested for alcohol, cannabis (including medical cannabis), cocaine, amphetamines, opiates (including heroin), and phencyclidine (PCP), pursuant to federal law. Drivers who test positive for alcohol or drugs shall be subject to disciplinary action, which may include termination of employment.

B. Definitions

- 1. "Actual Knowledge" means actual knowledge by the school district that a driver has used alcohol or controlled substances based on: (a) direct observation of the employee's use (not observation of behavior sufficient to warrant reasonable suspicion testing); (b) information provided by a previous employer; (c) a traffic citation; or (d) an employee's admission, except when made in connection with a qualified employee self-admission program.
- 2. "Alcohol Screening Device" (ASD) means a breath or saliva device, other than an Evidential Breath Testing Device (EBT), that is approved by the National Highway Traffic Safety Administration and placed on its Conforming Products List for such devices.

3. "Breath Alcohol Technician" (BAT) means an individual who instructs and assists individuals in the alcohol testing process and who operates the EBT.
4. "Commercial Motor Vehicle" (CMV) includes a vehicle that is designed to transport 16 or more passengers, including the driver.
5. "Designated Employer Representative" (DER) means an employee authorized by the school district to take immediate action to remove employees from safety-sensitive duties, or cause employees to be removed from these covered duties, and to make required decisions in the testing and evaluation process. The DER receives test results and other communications for the school district.
6. "Department of Transportation" (DOT) means United States Department of Transportation.
7. "Direct Observation" means observation of alcohol or controlled substances use and does not include observation of employee behavior or physical characteristics sufficient to warrant reasonable suspicion testing.
8. "Driver" is any person who operates a CMV, including full-time, regularly employed drivers, casual, intermittent, or occasional drivers, leased drivers, and independent owner-operator contractors.
9. "Evidential Breath Testing Device" (EBT) means a device approved by the National Highway Traffic Safety Administration for the evidentiary testing of breath for alcohol concentration and placed on its Conforming Products List for such devices.
10. "Licensed Medical Practitioner" means a person who is licensed, certified, and/or registered, in accordance with applicable Federal, State, local, or foreign laws and regulations, to prescribe controlled substances and other drugs.
11. "Medical Review Officer" (MRO) means a licensed physician responsible for receiving and reviewing laboratory results generated by the school district's drug testing program and for evaluating medical explanations for certain drug tests.
12. "Refusal to Submit" (to an alcohol or controlled substances test) means that a driver: (a) fails to appear for any test within a reasonable time, as determined by the school district, consistent with applicable DOT regulations, after being directed to do so; (b) fails to remain at the testing site until the testing process is complete; (c) fails to provide a urine specimen or an adequate amount of saliva or breath for any DOT drug or alcohol test; (d) fails to permit the observation or monitoring of the driver's provision of a specimen in the case of a directly observed or monitored collection in a drug test; (e) fails to provide a sufficient breath specimen or sufficient amount of urine when directed and a determination has been made that no adequate medical explanation for the failure exists; (f) fails or declines to take an additional test as directed by the school district or the collector; (g) fails to undergo a medical examination or evaluation, as directed by the MRO or the DER; (h) fails to cooperate with any part of the testing process (e.g., refuses to empty pockets when so directed by the collector, behaves in a confrontational way that disrupts the collection process, fails to wash hands after being directed to do so by the collector, fails to sign the certification on the forms); (i) fails to follow the observer's instructions, in an observed collection, to raise the driver's clothing above the waist, lower clothing and underpants, and to turn around to permit the observer to determine if the driver has any type of prosthetic or other device that could be used to interfere with the collection

process; (j) possesses or wears a prosthetic or other device that could be used to interfere with the collection process; (k) admits to the collector or MRO that the driver adulterated or substituted the specimen; or (l) is reported by the MRO as having a verified adulterated or substituted test result. An applicant who fails to appear for a pre-employment test, who leaves the testing site before the pre-employment testing process commences, or who does not provide a urine specimen because he or she has left before it commences is not deemed to have refused to submit to testing.

13. "Safety-Sensitive Functions" are on-duty functions from the time the driver begins work or is required to be in readiness to work until relieved from work and all responsibility for performing work, and include such functions as driving, loading and unloading vehicles, or supervising or assisting in the loading or unloading of vehicles, servicing, repairing, obtaining assistance to repair, or remaining in attendance during the repair of a disabled vehicle.
14. "Screening Test Technician" (STT) means anyone who instructs and assists individuals in the alcohol testing process and operates an ASD.
15. "Stand Down" means the practice of temporarily removing an employee from performing safety-sensitive functions based only upon a laboratory report to the MRO of a confirmed positive test for a drug or drug metabolite, an adulterated test, or a substituted test before the MRO completes the verification process.
16. "Substance Abuse Professional" (SAP) means a qualified person who evaluates employees who have violated a DOT drug and alcohol regulation and makes recommendations concerning education, treatment, follow-up testing, and aftercare.

C. Policy and Educational Materials

[NOTE: Federal regulations require that school districts provide materials to bus drivers explaining the school district's policies and procedures and the federal requirements with respect to the mandatory drug and alcohol testing of bus drivers. 49 Code of Federal Regulations, section 382.601. Most of the required information is contained within this model policy. Additional materials to be provided to employees are described in Paragraph 2. of Section C.]

1. The school district shall provide a copy of this policy and procedures to each driver prior to the start of its alcohol and drug testing program and to each driver subsequently hired or transferred into a position requiring driving of a CMV.
2. The school district shall provide to each driver information required under Title 49 of the Code of Federal Regulations, including information concerning the effects of alcohol and controlled substances use on an individual's health, work, and personal life; signs and symptoms of an alcohol or controlled substance problem (the driver's or a coworker's); and available methods of intervening when an alcohol or controlled substance problem is suspected, including confrontation, referral to an employee assistance program, and/or referral to management.
3. The school district shall provide written notice to representatives of employee organizations that the information described above is available.
4. The school district shall require each driver to sign a statement certifying that the driver received a copy of the policy and materials. This statement should be in the form of Attachment A to this policy. The school district will maintain

the original signed certificate and will provide a copy to the driver if the driver so requests.

[NOTE: The federal regulations require a school district to obtain a signed statement from each driver certifying that he or she received a copy of these materials. 49 Code of Federal Regulations, section 382.601(d). The original signed certificate must be maintained by the school district and a copy may be provided to the driver.]

D. Alcohol and Controlled Substances Testing Program Manager

[NOTE: School districts are required by federal regulations to designate a person to answer driver questions about the policy and the education materials described in Section C. above and to notify the drivers of the designation. 49 Code of Federal Regulations, section 382.601(b)(1).]

1. The program manager will coordinate the implementation, direction, and administration of the alcohol and controlled substances testing policy for bus drivers. The program manager is the principal contact for the collection site, the testing laboratory, the MRO, the BAT, the SAP, and the person submitting to the test. Employee questions concerning this policy shall be directed to the program manager.
2. The school district shall designate a program manager and provide written notice of the designation to each driver along with this policy.

E. Specific Prohibitions for Drivers

[NOTE: The specific prohibitions for drivers are contained, in large part, in 49 Code of Federal Regulations, sections 382.201-382.215.]

1. Alcohol Concentration. No driver shall report for duty or remain on duty requiring the performance of safety-sensitive functions while having an alcohol concentration of 0.04 or greater. Drivers who test greater than 0.04 will be taken out of service and will be subject to evaluation by a professional and retesting at the driver's expense.
2. Alcohol Possession. No driver shall be on duty or operate a CMV while the driver possesses alcohol.
3. On-Duty Use. No driver shall use alcohol while performing safety-sensitive functions.
4. Pre-Duty Use. No driver shall perform safety-sensitive functions within four (4) hours after using alcohol.
5. Use Following an Accident. No driver required to take a post-accident test shall use alcohol for eight (8) hours following the accident, or until the driver undergoes a post-accident alcohol test, whichever occurs first.
6. Refusal to Submit to a Required Test. No driver shall refuse to submit to an alcohol or controlled substances test required by post-accident, random, reasonable suspicion, return-to-duty, or follow-up testing requirements. A verified adulterated or substituted drug test shall be considered a refusal to test.
7. Use of Controlled Substances. No driver shall report for duty or remain on duty requiring the performance of safety-sensitive functions when the driver uses any controlled substance, except when the use is pursuant to instructions

(which have been presented to the school district) from a licensed medical practitioner who is familiar with the driver's medical history and has advised the driver that the substance does not adversely affect the driver's ability to safely operate a CMV. Controlled substance includes medical cannabis, regardless of whether the driver is enrolled in the state registry program.

8. Positive, Adulterated, or Substituted Test for Controlled Substance. No driver shall report for duty, remain on duty, or perform a safety-sensitive function if the driver tests positive for controlled substances, including medical cannabis, or has adulterated or substituted a test specimen for controlled substances.
9. General Prohibition. Drivers are also subject to the general policies and procedures of the school district that prohibit possession, transfer, sale, exchange, reporting to work under the influence of drugs or alcohol, and consumption of drugs or alcohol while at work or while on school district premises or operating any school district vehicle, machinery, or equipment.

F. Other Alcohol-Related Conduct

[NOTE: Consequences for drivers engaging in alcohol-related conduct are described in the federal regulations. 49 Code of Federal Regulations, section 382.505.]

No driver found to have an alcohol concentration of 0.02 or greater but less than 0.04 shall perform safety-sensitive functions for at least twenty-four (24) hours following administration of the test. The school district will not take any action under this policy other than removal from safety-sensitive functions based solely on test results showing an alcohol concentration of less than 0.04 but may take action otherwise consistent with law and the policies of the school district.

G. Prescription Drugs/Cannabinoid Products

A driver shall inform the driver's supervisor if at any time the driver is using a controlled substance pursuant to a physician's prescription. The physician's instructions shall be presented to the school district upon request. Use of a prescription drug shall be allowed if the physician has advised the driver that the prescribed drug will not adversely affect the driver's ability to safely operate a CMV. Use of medical cannabis is prohibited notwithstanding the driver's enrollment in the patient registry. Use of nonintoxicating cannabinoids or edible cannabinoid products is not a legitimate medical explanation for a confirmed positive test result for cannabis. MROs will verify a drug test confirmed as positive, even if a driver claims to have only used nonintoxicating cannabinoids or edible cannabinoid product.

H. Testing Requirements

[NOTE: School districts must utilize the U.S. DOT Drug & Alcohol Clearinghouse ("Clearinghouse") to conduct pre-employment queries, annual queries, and reports regarding CDL holders who operate CMVs on public roads (including school bus drivers) and who are covered by the Federal Motor Carrier Safety Administration (FMCSA) Drug and Alcohol Testing Program. In addition to utilizing the Clearinghouse, school districts must continue to comply with the alcohol and controlled substance testing required under Title 49 of the Federal Regulations.]

1. Pre-Employment Testing

[NOTE: 49 Code of Federal Regulations, section 382.301 details the requirements for pre-employment testing.]

- a. A driver applicant shall undergo testing for [alcohol and] controlled

substances, including medical cannabis, before the first time the driver performs safety-sensitive functions for the school district.

[NOTE: A school district is permitted, but not required, to conduct pre-employment testing for the use of alcohol. If a school district elects to require pre-employment testing for alcohol, it should include the bracketed text in Subparagraph a., above, and test all applicants uniformly.]

- b. Tests shall be conducted only after the applicant has received a conditional offer of employment.
- c. To be hired, the applicant must test negative and must sign an agreement in the form of Attachment B to this policy, authorizing former employers to release to the school district all information on the applicant's alcohol tests with results of blood alcohol concentration of 0.04 or higher, or verified positive results for controlled substances, including medical cannabis, or refusals to be tested (including verified adulterated or substituted drug test results), or any other violations of DOT agency drug and alcohol testing regulations, or, if the applicant violated the testing regulations, documentation of the applicant's successful completion of DOT return-to-duty requirements (including follow-up tests), within the preceding two (2) years.

[NOTE: Federal regulations require school districts to inquire about, obtain, and review alcohol and controlled substances information from prior employers pursuant to a driver's written authorization, prior to the time a driver performs safety-sensitive functions, if feasible. 49 Code of Federal Regulations, section 382.413, and 49 Code of Federal Regulations, section 40.25. If not feasible, school districts must not permit the employee to perform safety-sensitive functions for more than thirty (30) days from the date a safety-sensitive function was performed unless the school districts make good faith efforts to obtain the information and to make a record of those efforts to be retained in the driver's qualification file.]

- d. The applicant also must be asked whether he or she has tested positive, or refused to test, on any pre-employment drug or alcohol test administered by an employer to which the employee, during the last two (2) years, applied for, but did not obtain, safety-sensitive transportation work covered by DOT testing rules.
- e. Before employing a driver subject to controlled substances and alcohol testing, the school district must conduct a full pre-employment query of the federal Commercial Driver's License (CDL) Drug and Alcohol Clearinghouse ("Clearinghouse") to obtain information about whether the driver (1) has a verified positive, adulterated, or substituted controlled substances test result; (2) has an alcohol confirmation test with a concentration of 0.04 or higher; (3) has refused to submit to a test in violation of federal law; or (4) that an employer has reported actual knowledge that the driver used alcohol on duty, before duty, or following an accident in violation of federal law or used a controlled substance in violation of federal law. The applicant must give specific written or electronic consent for the school district to conduct the Clearinghouse full query (see Attachment C to this policy). The school district shall retain the consent for three (3) years from the date of the query.

2. Post-Accident Testing

[NOTE: 49 Code of Federal Regulations, section 382.303, governs post-accident testing of drivers.]

- a. As soon as practicable following an accident involving a CMV, the school district shall test the driver for alcohol and controlled substances, including medical cannabis, if the accident involved the loss of human life or if the driver receives a citation for a moving traffic violation arising from an accident which results in bodily injury or disabling damage to a motor vehicle.
- b. Drivers should be tested for alcohol use within two (2) hours and no later than eight (8) hours after the accident.
- c. Drivers should be tested for controlled substances, including medical cannabis, no later than thirty-two (32) hours after the accident.
- d. A driver subject to post-accident testing must remain available for testing, or shall be considered to have refused to submit to the test.
- e. If a post-accident alcohol test is not administered within two (2) hours following the accident, the school district shall prepare and maintain on file a record stating the reasons the test was not promptly administered and continue to attempt to administer the alcohol test within eight (8) hours.
- f. If a post-accident alcohol test is not administered within eight (8) hours following the accident or a post-accident controlled substances test is not administered within thirty-two (32) hours following the accident, the school district shall cease attempts to administer the test, and prepare and maintain on file a record stating the reasons for not administering the test.
- g. The school district shall report drug and alcohol program violations to the Clearinghouse as required under federal law.

3. Random Testing

[NOTE: 49 Code of Federal Regulations, section 382.305 governs random testing of drivers.]

- a. The school district shall conduct tests on a random basis at unannounced times throughout the year, as required by the federal regulations.

[NOTE: The Federal Highway Administration (FHWA) set the random alcohol selection and testing rate at 10% of the average number of driver positions and evaluates this minimum percentage each year. School districts can elect to stay at the 1998 level of 25% (or a higher percentage) if they do not want to monitor the minimum annual percentage rate set by the FHWA. The random controlled substances selection and testing rate has remained at 50% each year and has not been lowered to 25% as is possible under the regulations.]

- b. The school district shall test for alcohol at a minimum annual percentage rate of 10% of the average number of driver positions, and for controlled substances, including medical cannabis, at a minimum annual percentage of 50%.
- c. The school district shall adopt a scientifically valid method for selecting

drivers for testing, such as random number table or a computer-based random number generator that is matched with identifying numbers of the drivers. Each driver shall have an equal chance of being tested each time selections are made. Each driver selected for testing shall be tested during the selection period.

- d. Random tests shall be unannounced. Dates for administering random tests shall be spread reasonably throughout the calendar year.
- e. Drivers shall proceed immediately to the collection site upon notification of selection; provided, however, that if the driver is performing a safety-sensitive function, other than driving, at the time of notification, the driver shall cease to perform the function and proceed to the collection site as soon as possible.

4. Reasonable Suspicion Testing

[NOTE: 49 Code of Federal Regulations, section 382.307 governs reasonable suspicion testing of drivers.]

- a. The school district shall require a driver to submit to an alcohol test and/or controlled substances, including medical cannabis, test when a supervisor or school district official, who has been trained in accordance with the regulations, has reasonable suspicion to believe that the driver has used alcohol and/or controlled substances, including medical cannabis, on duty, within four (4) hours before coming on duty, or just after the period of the work day. The test shall be done as soon as practicable following the observation of the behavior indicative of the use of controlled substances or alcohol.
- b. The reasonable suspicion determination must be based on specific, contemporaneous, articulable observations concerning the driver's appearance, behavior, speech, or body odors. The required observations for reasonable suspicion of a controlled substances violation may include indications of the chronic and withdrawal effects of controlled substances.
- c. Alcohol testing shall be administered within two (2) hours following a determination of reasonable suspicion. If it is not done within two (2) hours, the school district shall prepare and maintain a record explaining why it was not promptly administered and continue to attempt to administer the alcohol test within eight (8) hours. If an alcohol test is not administered within eight (8) hours following the determination of reasonable suspicion, the school district shall cease attempts to administer the test and state in the record the reasons for not administering the test.
- d. The supervisor or school district official who makes observations leading to a controlled substances reasonable suspicion test shall make and sign a written record of the observations within twenty-four (24) hours of the observed behavior or before the results of the drug test are released, whichever is earlier.

[NOTE: 49 Code of Federal Regulations, sections 382.309, 40.23(d), and 40.305 govern return-to-duty testing.]

- 5. Return-To-Duty Testing. A driver found to have violated this policy shall not return to work until an SAP has determined the employee has successfully complied with prescribed education and/or treatment and until undergoing return-to-duty tests indicating an alcohol concentration of less than 0.02 and a

confirmed negative result for the use of controlled substances. The school district is not required to return a driver to safety-sensitive duties because the driver has met these conditions; this is a personnel decision subject to collective bargaining agreements or other legal requirements.

[NOTE: 49 Code of Federal Regulations, sections 382.311, 40.307, and 40.309 govern follow-up testing.]

6. Follow-Up Testing. When an SAP has determined that a driver is in need of assistance in resolving problems with alcohol and/or controlled substances, the driver shall be subject to unannounced follow-up testing as directed by the SAP for up to sixty (60) months after completing a treatment program.

7. Refusal to Submit and Attendant Consequences

[NOTE: Consequences for refusals to submit to required drug and alcohol tests are addressed generally in 49 Code of Federal Regulations, sections 40.191, 40.261, and 382.211. They are more specifically addressed in 49 Code of Federal Regulations, sections 382.501-382.507 and in 49 United States Code, section 521(b).]

- a. A driver or driver applicant may refuse to submit to drug and alcohol testing.
- b. Refusal to submit to a required drug or alcohol test subjects the driver or driver applicant to the consequences specified in federal regulations as well as the civil and/or criminal penalty provisions of 49 United States Code, section 521(b). In addition, a refusal to submit to testing establishes a presumption that the driver or driver applicant would test positive if a test were conducted and makes the driver or driver applicant subject to discipline or disqualification under this policy.
- c. A driver applicant who refuses to submit to testing shall be disqualified from further consideration for the conditionally offered position.
- d. An employee who refuses to submit to testing shall not be permitted to perform safety-sensitive functions and will be considered insubordinate and subject to disciplinary action, up to and including dismissal. If an employee is offered an opportunity to return to a DOT safety-sensitive duty, the employee will be evaluated by an SAP and must submit to a return-to-duty test prior to being considered for reassignment to safety-sensitive functions.
- e. Drivers or driver applicants who refuse to submit to required testing will be required to sign Attachment D to this policy.

I. Testing Procedures

1. Drug Testing

[NOTE: The Federal Drug Testing Custody and Control Form (CCF) must be used to document every urine collection required by the DOT drug testing program. 49 Code of Federal Regulations, section 40.45.]

- a. Drug testing is conducted by analyzing a donor's urine specimen. Split urine samples will be collected in accordance with federal regulations. The donor will provide a urine sample at a designated collection site. The collection site personnel will then pour the sample into two sample bottles, labeled "primary" and "split," seal the specimen bottles,

complete the chain of custody form, and prepare the specimen bottles for shipment to the testing laboratory for analysis. The specimen preparation shall be conducted in sight of the donor.

- b. If the donor is unable to provide the appropriate quantity of urine, the collection site person shall instruct the individual to drink up to forty (40) ounces of fluid distributed reasonably through a period of up to three (3) hours to attempt to provide a sample. If the individual is still unable to provide a complete sample, the test shall be discontinued and the school district notified. The DER shall refer the donor for a medical evaluation to determine if the donor's inability to provide a specimen is genuine or constitutes a refusal to test. For pre-employment testing, the school district may elect to not have a referral made, and revoke the employment offer.
- c. Drug test results are reported directly to the MRO by the testing laboratory. The MRO reports the results to the DER. If the results are negative, the school district is informed and no further action is necessary. If the test result is confirmed positive, adulterated, substituted, or invalid, the MRO shall give the donor an opportunity to discuss the test result. The MRO will contact the donor directly, on a confidential basis, to determine whether the donor wishes to discuss the test result. The MRO shall notify each donor that the donor has seventy-two (72) hours from the time of notification in which to request a test of the split specimen at the donor's expense. No split specimen testing is done for an invalid result.
- d. If the donor requests an analysis of the split specimen within seventy-two (72) hours of having been informed of a confirmed positive test, the MRO shall direct, in writing, the laboratory to provide the split specimen to another Department of Health and Human Services – SAMHSA certified laboratory for analysis. If the donor has not contacted the MRO within seventy-two (72) hours, the donor may present the MRO information documenting that serious illness, injury, inability to contact the MRO, lack of actual notice of the confirmed positive test, or other circumstances unavoidably prevented the donor from timely making contact. If the MRO concludes that a legitimate explanation for the donor's failure to contact him/her within seventy-two (72) hours exists, the MRO shall direct the analysis of the split specimen. The MRO will review the confirmed positive test result to determine whether an acceptable medical reason for the positive result exists. The MRO shall confirm and report a positive test result to the DER and the employee when no legitimate medical reason for a positive test result as received from the testing laboratory exists.
- e. If, after making reasonable efforts and documenting those efforts, the MRO is unable to reach the donor directly, the MRO must contact the DER who will direct the donor to contact the MRO. If the DER is unable to contact the donor, the donor will be suspended from performing safety-sensitive functions.
- f. The MRO may confirm the test as a positive without having communicated directly with the donor about the test results under the following circumstances:
 - (1) The donor expressly declines the opportunity to discuss the test results;
 - (2) The donor has not contacted the MRO within seventy-two (72) hours of being instructed to do so by the DER; or

- (3) The MRO and the DER, after making and documenting all reasonable efforts, have not been able to contact the donor within ten (10) days of the date the confirmed test result was received from the laboratory.

2. Alcohol Testing

[NOTE: The DOT Alcohol Testing Form (ATF) must be used for every DOT alcohol test. 49 Code of Federal Regulations, section 40.225.]

- a. The federal alcohol testing regulations require testing to be administered by a BAT using an EBT or an STT using an ASD. EBTs and ASDs can be used for screening tests but only EBTs can be used for confirmation tests.
- b. Any test result less than 0.02 alcohol concentration is considered a "negative" test.
- c. If the donor is unable to provide sufficient saliva for an ASD, the DER will immediately arrange to use an EBT. If the donor attempts and fails to provide an adequate amount of breath, the school district will direct the donor to obtain a written evaluation from a licensed physician to determine if the donor's inability to provide a breath sample is genuine or constitutes a refusal to test.
- d. If the screening test results show alcohol concentration of 0.02 or higher, a confirmatory test conducted on an EBT will be required to be performed between fifteen (15) and thirty (30) minutes after the completion of the screening test.
- e. Alcohol tests are reported directly to the DER.

J. Driver/Driver Applicant Rights

1. All drivers and driver applicants subject to the controlled substances testing provisions of this policy who receive a confirmed positive test result for the use of controlled substances have the right to request, at the driver's or driver applicant's expense, a confirming retest of the split urine sample. If the confirming retest is negative, no adverse action will be taken against the driver, and a driver applicant will be considered for employment.

[NOTE: The limitation on discharge in Paragraph 2., below, is contained solely in Minnesota law. State law is preempted by federal laws and regulations as it relates to drivers of commercial motor vehicles (such as bus drivers). See Minnesota Statutes section 221.031, subdivision 10. Nevertheless, school districts may decide to comply with the state law requirements for various reasons (such as to treat all school district employees equally since employees subject to testing only under state law are accorded these additional rights). Consultation with the school district's legal counsel is recommended.]

2. The school district will not discharge a driver who, for the first time, receives a confirmed positive drug or alcohol test UNLESS:
 - a. The school district has first given the employee an opportunity to participate in, at the employee's own expense or pursuant to coverage under an employee benefit plan, either a drug or alcohol counseling or rehabilitation program, whichever is more appropriate, as determined

by the school district after consultation with the SAP; and

- b. The employee refuses to participate in the recommended program, or fails to successfully complete the program as evidenced by withdrawal before its completion or by a positive test result on a confirmatory test after completion of the program.
- c. This limitation on employee discharge does not bar discharge of an employee for reasons independent of the first confirmed positive test result.

K. Testing Laboratory

The testing laboratory for controlled substances will be [***name, address, telephone number***], which is a laboratory certified by the Department of Health and Human Services – SAMHSA to perform controlled substances testing pursuant to federal regulations.

L. Confidentiality of Test Results

All alcohol and controlled substances test results and required records of the drug and alcohol testing program are considered confidential information under federal law and private data on individuals as that phrase is defined in Minnesota Statutes, chapter 13. Any information concerning the individual's test results and records shall not be released without written permission of the individual, except as provided for by regulation or law.

M. Recordkeeping Requirements and Retention of Records

- 1. The school district shall keep and maintain records in accordance with the federal regulations in a secure location with controlled access.

[NOTE: The federal recordkeeping requirements for school districts are detailed in the federal regulations, 49 Code of Federal Regulations, sections 382.401 et seq. and 40.331. The DOT publishes a guide to the recordkeeping requirements of mandatory drug and alcohol testing for persons with a commercial driver's license as part of its Alcohol & Drugs: DOT Compliance Manual.]

- 2. The required records shall be retained for the following minimum periods:

Basic records 5 years

"Basic records" includes records of: (a) alcohol test results with concentration of 0.02 or greater; (b) verified positive drug test results; (c) refusals to submit to required tests (including substituted or adulterated drug test results); (d) SAP reports; (e) all follow-up tests and schedules for follow-up tests; (f) calibration documentation; (g) administration of the testing programs; and (h) each annual calendar year summary.

Information obtained from previous employers 3 years

Alcohol and controlled substance collection procedures

2 years

Negative and cancelled controlled substance tests 1 year

Alcohol tests with less than 0.02 concentration 1 year

Education and training records indefinite

"Education and training records" must be maintained while the

individuals perform the functions which require training and for the two (2) years after ceasing to perform those functions.

3. Personal Information

Personal information about all individuals who undergo any required testing under this policy will be shared with the U.S. DOT Drug & Alcohol Clearinghouse ("Clearinghouse") as required under federal law, including:

- a. The name of the person tested;
- b. Any verified positive, adulterated, or substituted drug test result;
- c. Any alcohol confirmation test with a BAC concentration of 0.04 or higher;
- d. Any refusal to submit to any test required hereunder;
- e. Any report by a supervisor of actual knowledge of use as follows
 - i. Any on-duty alcohol use;
 - ii. Any pre-duty alcohol use;
 - iii. Any alcohol use following an accident; and
 - iv. Any controlled substance use.
- f. Any report from a substance abuse professional certifying successful completion of the return-to-work process;
- g. Any negative return-to-duty test; and
- h. Any employer's report of completion of follow-up testing.

N. Training

The school district shall ensure all persons designated to supervise drivers receive training. The designated employees shall receive at least sixty (60) minutes of training on alcohol misuse and at least sixty (60) minutes of training on controlled substances use. The training shall include physical, behavioral, speech, and performance indicators of probable misuse of alcohol and use of controlled substances. The training will be used by the supervisors to make determinations of reasonable suspicion.

O. Consequences of Prohibited Conduct and Enforcement

1. Removal. The school district shall remove a driver who has engaged in prohibited conduct from safety-sensitive functions. A driver shall not be permitted to return to safety-sensitive functions until and unless the return-to-duty requirements of federal DOT regulations have been completed.

2. Referral, Evaluation, and Treatment

a. A driver or driver applicant who has engaged in prohibited conduct shall be provided a listing of SAPs readily available to the driver or applicant and acceptable to the school district.

[NOTE: Subparagraphs b. and c., below, are based on the provisions of 49 Code of Federal Regulations, section 40.289.]

b. If the school district offers a driver an opportunity to return to a DOT safety-sensitive duty following a violation, the driver must be

evaluated by an SAP and the driver is required to successfully comply with the SAP's evaluation recommendations (education, treatment, follow-up evaluation(s), and/or ongoing services). The school district is not required to provide an SAP evaluation or any subsequent recommended education or treatment.

[NOTE: School districts are not required to comply with state law governing drug and alcohol testing when the individuals are subject to the federal laws and regulations (i.e., bus drivers). If a school district, after consultation with legal counsel, chooses to comply voluntarily with these requirements, Subparagraph b., above, can be modified as follows:

- b. The school district will offer a driver an opportunity to return to a DOT safety-sensitive duty following an employee's first positive test result on a confirmatory test if no reasons independent of the first test result for discharge exist. Otherwise, the school district may choose, but is not required, to provide an SAP evaluation or any subsequent recommended education or treatment.]**
 - c. Drivers are responsible for payment for SAP evaluations and services unless a collective bargaining agreement or employee benefit plan provides otherwise.
 - d. Drivers who engage in prohibited conduct also are required to comply with follow-up testing requirements.
3. Disciplinary Action
- a. Any driver who refuses to submit to post-accident, random, reasonable suspicion, or follow-up testing not only shall not perform or continue to perform safety-sensitive functions, but also may be subject to disciplinary action, which may include immediate suspension without pay and/or immediate discharge.
 - b. Drivers who test positive with verification of a confirmatory test or are otherwise found to be in violation of this policy or the federal regulations shall be subject to disciplinary action, which may include immediate suspension without pay and/or immediate discharge.
 - c. Nothing in this policy limits or restricts the right of the school district to discipline or discharge a driver for conduct which not only constitutes prohibited conduct under this policy but also violates the school district's other rules or policies.

P. Other Testing

The school district may request or require that drivers submit to cannabis testing or drug and alcohol testing other than that required by federal law. For example, drivers may be requested or required to undergo cannabis testing or drug and alcohol testing on an annual basis as part of a routine physical examination. Such additional testing of drivers will be conducted only in accordance with the provisions of this policy and as provided in Minnesota Statutes, sections 181.950-181.957. For purposes of such additional, non-mandatory testing, drivers fall within the definition of "other employees" covered by Section IV. of this policy.

[NOTE: When the testing of drivers complies with federal testing
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requirements and procedures, school districts clearly are exempt from the state drug and alcohol testing requirements in Minnesota Statutes, sections 181.950-181.957. See Minnesota Statutes, section 221.031, subdivision 10. When testing beyond the federally mandated requirements, however, school districts still must comply with state law.]

Q. Report to Clearinghouse

The school district shall promptly submit to the Clearinghouse any record generated of an individual who refuses to take an alcohol or controlled substance test required under Title 49, Code of Federal Regulations, tests positive for alcohol or a controlled substance in violation of federal regulations, or violates subpart B of Part 382 of Title 49, Code of Federal Regulations (or any subsequent corresponding regulations).

R. Annual Clearinghouse Query

1. The school district must conduct a query of the Clearinghouse record at least once per year for information for all employees subject to controlled substance and alcohol testing related to CMV operation to determine whether information exists in the Clearinghouse about those employees. In lieu of a full query, the school district may obtain the individual driver's consent to conduct a limited query to satisfy the annual query requirement. The limited query will tell the employer whether there is information about the driver in the Clearinghouse but will not release that information to the employer. If the limited query shows that information exists in the Clearinghouse about the driver, the school district must conduct a full query within twenty-four (24) hours or must not allow the driver to continue to perform any safety-sensitive function until the employee conducts the full query and the results confirm the driver's Clearinghouse record contains no prohibitions showing the driver has a verified positive, adulterated or substitute controlled substance test, no alcohol confirmation test with a concentration of 0.04 or higher, refuses to submit to a test, or was reported to have used alcohol on duty, before duty, following an accident or otherwise used a controlled substance in violation of the regulations except where the driver completed the SAP evaluation, referral and education/treatment process as required by the regulations. The school district shall comply with the query requirements set forth in 49 Code of Federal Regulations 382.701.
2. The school district may not access an individual's Clearinghouse record unless the school district (1) obtains the individual's prior written or electronic consent for access to the record; and (2) submits proof of the individual's consent to the Clearinghouse. The school district must retain the consent for three (3) years from the date of the last query. The school district shall retain for three (3) years a record of each request for records from the Clearinghouse and the information received pursuant to the request.
3. The school district shall protect the individual's privacy and confidentiality of each Clearinghouse record it receives. The school district shall ensure that information contained in a Clearinghouse record is not divulged to a person or entity not directly involved in assessing and evaluating whether a prohibition applies with respect to the individual to operate a CMV for the school district.
4. The school district may use an individual's Clearinghouse record only to assess and evaluate whether a prohibition applies with respect to the individual to operate a CMV for the school district.

IV. CANNABIS TESTING OR DRUG AND ALCOHOL TESTING FOR OTHER EMPLOYEES

The school district may request or require drug and alcohol testing or cannabis testing for other school district personnel, i.e., employees who are not school bus drivers, or job

applicants for such positions. The school district does not have a legal duty to request or require any employee or job applicant to undergo drug and alcohol testing or cannabis testing as authorized in this policy, except for school bus drivers and other drivers of CMVs who are subject to federally mandated testing. (See Section III. of this policy.) If a school bus driver is requested or required to submit to drug or alcohol testing beyond that mandated by federal law, the provisions of Section IV. of this policy will be applicable to such testing.

A. Definitions

1. "Cannabis testing" means the analysis of a body component sample according to the standards established under one of the programs listed in Minnesota Statutes, section 181.953, subdivision 1, for the purpose of measuring the presence or absence of cannabis flower, as defined in Minnesota Statutes, section 342.01, subdivision 16, cannabis products, as defined in section 342.01, subdivision 20, lower-potency hemp edibles as defined in section 342.01, subdivision 50, hemp-derived consumer products as defined in section 342.01, subdivision 37, or cannabis metabolites in the sample tested. The definitions in this section apply to cannabis testing unless stated otherwise.
2. "Confirmatory test" and "confirmatory retest" mean a drug or alcohol test that uses a method of analysis allowed under one of the programs listed in Minnesota Statutes, section 181.953, subdivision 1.
3. "Drug" means a controlled substance as defined in Minnesota Statutes, section 152.01, subdivision 4, but does not include marijuana, tetrahydrocannabinols, cannabis flower as defined in section 342.01, subdivision 16, cannabis products as defined in section 342.01, subdivision 20, lower-potency hemp edibles as defined in section 342.01, subdivision 50, and hemp-derived consumer products as defined in section 342.01, subdivision 37.
4. "Drug and Alcohol Testing," "Drug or Alcohol Testing," and "Drug or Alcohol Test" mean analysis of a body component sample by a testing laboratory that meets one of the criteria listed in Minnesota Statutes, section 181.953, subdivision 1, for the purpose of measuring the presence or absence of drugs, alcohol, or their metabolites in the sample tested. "Drug and alcohol testing," "drug or alcohol testing," and "drug or alcohol test" do not include cannabis or cannabis testing, unless stated otherwise.
5. "Employee" means a person, independent contractor, or person working for an independent contractor who performs services for compensation, in whatever form, for an employer.
6. "Initial screening test" means a drug or alcohol test or cannabis test which uses a method of analysis under one of the programs listed in Minnesota Statutes, section 181.953, subdivision 1.
7. "Job Applicant" means a person, independent contractor, or person working for an independent contractor who applies to become an employee of the school district in a position that does not require a commercial driver's license, and includes a person who has received a job offer made contingent on the person's passing drug or alcohol testing. Job applicants for positions requiring a commercial driver's license are governed by the provisions of the school district's drug and alcohol testing policy relating to school bus drivers (Section III).
8. "Oral fluid test" means analysis of a saliva sample for the purpose of measuring the presence of the same substances as drug and alcohol testing and cannabis testing that:
 - a. can detect drugs, alcohol, cannabis, or their metabolites in levels at or

above the threshold detection levels contained in the standards of one of the programs listed in Minnesota Statutes, section 181.953, subdivision 1; and

- b. does not require the services of a testing laboratory under section 181.953, subdivision 1.

[NOTE: The 2024 Minnesota legislature added oral fluid tests.]

- 9. "Other Employees" means any persons, independent contractors, or persons working for an independent contractor who perform services for the school district for compensation, either full time or part time, in whatever form, except for persons whose positions require a commercial driver's license, and includes both professional and nonprofessional personnel. Persons whose positions require a commercial driver's license are primarily governed by the provisions of the district's drug and alcohol testing policy relating to school bus drivers (Section III.). To the extent that the drug and alcohol testing of persons whose positions require a commercial driver's license is not mandated by federal law and regulations, such testing shall be governed by Section IV. of this policy and the drivers shall fall within this definition of "other employees."
- 10. "Positive Test Result" means a finding of the presence of drugs, alcohol, or their metabolites in the sample tested in levels at or above the threshold detection levels contained in the standards of one of the programs listed in Minnesota Statutes, section 181.953, subdivision 1.
- 11. "Random Selection Basis" means a mechanism for selection of employees that:
 - a. results in an equal probability that any employee from a group of employees subject to the selection mechanism will be selected; and
 - b. does not give the school district discretion to waive the selection of any employee selected under the mechanism.
- 12. "Reasonable Suspicion" means a basis for forming a belief based on specific facts and rational inferences drawn from those facts.
- 13. "Safety-Sensitive Position" means a job, including any supervisory or management position, in which an impairment caused by drug, alcohol, or cannabis usage would threaten the health or safety of any person.

B. Circumstances Under Which Cannabis Testing or Drug or Alcohol Testing May Be Requested or Required; Exceptions

1. General Limitations

- a. The school district ~~may~~ will not request or require an employee or job applicant whose position does not require a commercial driver's license to undergo drug or alcohol testing or cannabis testing, unless the testing is done pursuant to this policy; and either (1) is conducted by a testing laboratory that meets one of the criteria listed in Minnesota Statutes, section 181.953, subdivision 1; or (2) complies with the oral fluid test procedures under section 181.953, subdivision 5a.

[NOTE: The 2024 Minnesota legislature amended this provision.]

- b. The school district will not request or require an employee or job applicant whose position does not require a commercial driver's license

to undergo drug and alcohol testing or cannabis testing on an arbitrary and capricious basis.

2. Cannabis Testing Exceptions

For the following positions, cannabis and its metabolites are considered a drug and subject to the drug and alcohol testing provisions in Minnesota Statutes, sections 181.950 to 181.957:

- a. a safety-sensitive position, as defined in Minnesota Statutes, section 181.950, subdivision 13;
- b. a position requiring face-to-face care, training, education, supervision, counseling, consultation, or medical assistance to children;
- c. a position requiring a commercial driver's license or requiring an employee to operate a motor vehicle for which state or federal law requires drug or alcohol testing of a job applicant or an employee;
- d. a position of employment funded by a federal grant; or
- e. any other position for which state or federal law requires testing of a job applicant or an employee for cannabis.

3. Job Applicant Testing

The school district may request or require any job applicant whose position does not require a commercial driver's license to undergo drug and alcohol testing, provided a job offer has been made to the applicant and the same test is requested or required of all job applicants conditionally offered employment for that position. If a job applicant has received a job offer that is contingent on the applicant's passing drug and alcohol testing, the school district may not withdraw the offer based on a positive test result from an initial screening test that has not been verified by a confirmatory test. In the event the job offer is subsequently withdrawn, the school district shall notify the job applicant of the reason for its action.

- a. The school district must not request or require a job applicant to undergo cannabis testing solely for the purpose of determining the presence or absence of cannabis as a condition of employment unless otherwise required by state or federal law.
- b. Unless otherwise required by state or federal law, the school district must not refuse to hire a job applicant solely because the job applicant submits to a cannabis test or a drug and alcohol test authorized by Minnesota law and the results of the test indicate the presence of cannabis.
- c. The school district must not request or require an employee or job applicant to undergo cannabis testing on an arbitrary or capricious basis.
- d. Cannabis testing authorized under paragraph (d) must comply with the safeguards for testing employees provided in Minnesota Statutes, sections 181.953 and 181.954.

4. Oral fluid testing

- a. When drug and alcohol testing or cannabis testing is otherwise authorized under Minnesota Statutes, section 181.951, the school district may request an employee or job applicant to undergo oral fluid testing according to the procedures under Minnesota Statutes, section 181.953, subdivision 5a as an alternative to using the services of a testing laboratory under Minnesota Statutes, section 181.953, subdivision 1.
- b. The employee must be informed of the test result at the time of the oral fluid test. Within 48 hours of an oral fluid test that indicates a positive test result or that is inconclusive or invalid, the employee or job applicant may request drug or alcohol testing or cannabis testing at no cost to the employee or job applicant using the services of a testing laboratory under Minnesota Statutes, section 181.953, subdivision 1, and according to the existing laboratory testing standards in subdivisions 1 to 5. The rights, notice, and limitations in Minnesota Statutes, section 181.953, subdivision 6, paragraph (b), and subdivisions 7 to 8 and 10 to 11 apply to an employee or job applicant and a laboratory test conducted pursuant to this paragraph.
- c. If the laboratory test under paragraph (b) above indicates a positive result, any subsequent confirmatory retest, if requested by the employee or job applicant, must be conducted following the retest procedures provided in Minnesota Statutes, section 181.953, subdivision 6, paragraph (c), and subdivision 9 at the employee's or job applicant's own expense.
- d. Nothing in this subdivision is intended to modify the existing requirements for drug and alcohol testing or cannabis testing in the workplace under Minnesota Statutes, sections 181.950 to 18.957, unless stated otherwise.

[NOTE: The 2024 Minnesota legislature enacted this provision.]

5. Random Testing

The school district may request or require "other employees" to undergo cannabis testing or drug and alcohol testing on a random selection basis only if they are employed in safety-sensitive positions.

6. Reasonable Suspicion Testing

The school district may request or require any employee to undergo cannabis testing or drug and alcohol testing if the school district has a reasonable suspicion that the employee:

- a. is under the influence of cannabis, drugs, or alcohol;
- b. has violated the school district's written work rules prohibiting the use, possession, sale, or transfer of drugs or alcohol, cannabis flower, cannabis products, lower-potency hemp edibles, or hemp-derived consumer products while the employee is working or while the employee is on the school district's premises or operating the school district's vehicles, machinery, or equipment;
- c. has sustained a personal injury, as that term is defined in Minnesota Statutes, section 176.011, subdivision 16, or has caused another employee to sustain a personal injury; or
- d. has caused a work-related accident or was operating or helping to

operate machinery, equipment, or vehicles involved in a work-related accident.

7. Treatment Program Testing

The school district may request or require any employee to undergo cannabis testing and drug and alcohol testing if the employee has been referred by the school district for chemical dependency treatment or evaluation or is participating in a chemical dependency treatment program under an employee benefit plan, in which case the employee may be requested or required to undergo cannabis testing and drug and alcohol testing without prior notice during the evaluation or treatment period and for a period of up to two (2) years following completion of any prescribed chemical dependency treatment program.

8. Routine Physical Examination Testing

The school district may request or require any employee to undergo drug and alcohol testing as part of a routine physical examination provided the drug or alcohol test is requested or required no more than once annually and the employee has been given at least two weeks' written notice that a drug or alcohol test may be requested or required as part of the physical examination.

C. No Legal Duty to Test

The school district does not have a legal duty to request or require any employee or job applicant whose position does not require a commercial driver's license to undergo drug and alcohol testing.

D. Right of Other Employee or Job Applicant to Refuse Drug and Alcohol Testing and Consequences of Such Refusal

1. Right of Other Employee or Job Applicant to Refuse Drug and Alcohol Testing

Any employee or job applicant whose position does not require a commercial driver's license has the right to refuse drug and alcohol testing subject to the provisions contained in Paragraphs 2. and 3. of Section IV.D.

2. Consequences of an Employee's Refusal to Undergo Drug and Alcohol Testing

Any employee in a position that does not require a commercial driver's license who refuses to undergo drug and alcohol testing in the circumstances set out in the Random Testing, Reasonable Suspicion Testing, and Treatment Program Testing provisions of this policy may be subject to disciplinary action, up to and including immediate discharge.

3. Consequences of a Job Applicant's Refusal to Undergo Drug and Alcohol Testing

Any job applicant for a position which does not require a commercial driver's license who refuses to undergo drug and alcohol testing pursuant to the Job Applicant Testing provision of this policy shall not be employed.

E. Reliability and Fairness Safeguards

1. Pretest Notice

Before requesting an employee or job applicant whose position does not require a commercial driver's license to undergo drug or alcohol testing or requesting cannabis testing, the school district shall provide the employee or

job applicant with a Pretest Notice in the form of Attachment D to this policy on which to acknowledge that the employee or job applicant has received the school district's drug and alcohol testing or cannabis testing policy.

2. Notice of Test Results

Within three (3) working days after receipt of a test result report from the testing laboratory, the school district shall inform in writing an employee or job applicant who has undergone drug or alcohol testing or cannabis testing of a negative test result on an initial screening test or of a negative or positive test result on a confirmatory test.

3. Notice of and Right to Test Result Report

Within three (3) working days after receipt of a test result report from the testing laboratory, the school district shall inform in writing, an employee or job applicant who has undergone drug or alcohol testing of the employee or job applicant's right to request and receive from the school district a copy of the test result report on any drug or alcohol test or cannabis test.

4. Notice of and Right to Explain Positive Test Result

- a. If an employee or job applicant has a positive test result on a confirmatory test, the school district shall provide the individual with notice of the test results and, at the same time, written notice of the right to explain the results and to submit additional information (see Attachment G to this policy).
- b. The school district may request that the employee or job applicant indicate any over-the-counter or prescription medication that the individual is currently taking or has recently taken and any other information relevant to the reliability of, or explanation for, a positive test result.
- c. The employee may present verification of enrollment in the medical cannabis patient registry or of enrollment in a Tribal medical cannabis program as part of the employee's explanation.
- d. Use of nonintoxicating cannabinoids or edible cannabinoid products is not a legitimate medical explanation for a confirmed positive test result for cannabis. MROs will verify a drug test confirmed as positive, even if an employee claims to have only used nonintoxicating cannabinoids or edible cannabinoid product.
- e. Within three (3) working days after notice of a positive test result on a confirmatory test, an employee or job applicant may submit information (in addition to any information already submitted) to the school district to explain that result.

5. Notice of and Right to Request Confirmatory Retests

- a. If an employee or job applicant has a positive test result on a confirmatory test, the school district shall provide the individual with notice of the test results and, at the same time, written notice of the right to request a confirmatory retest of the original sample at his or her expense.
- b. An employee or job applicant may request a confirmatory retest of the original sample at his or her own expense after notice of a positive test

result on a confirmatory test. Within five (5) working days after notice of the confirmatory test result, the employee or job applicant shall notify the school district in writing of his or her intention to obtain a confirmatory retest. Within three (3) working days after receipt of the notice, the school district shall notify the original testing laboratory that the employee or job applicant has requested the laboratory to conduct the confirmatory retest or to transfer the sample to another laboratory licensed under Minnesota Statutes, section 181.953, subdivision 1 to conduct the confirmatory retest. The original testing laboratory shall ensure that appropriate chain-of-custody procedures are followed during transfer of the sample to the other laboratory. The confirmatory retest must use the same drug, alcohol, or cannabis threshold detection levels as used in the original confirmatory test. If the confirmatory retest does not confirm the original positive test result, no adverse personnel action based on the original confirmatory test may be taken against the employee or job applicant.

6. If an employee or job applicant has a positive test result on a confirmatory test, the school district, at the time of providing notice of the test results, shall also provide written notice to inform the individual of other rights provided under Sections F. or G., below, whichever is applicable.

Attachments F and G to this policy provide the Notices described in Paragraphs 2. through 6. of this Section E.

F. Discharge and Discipline of Employees Whose Positions Do Not Require a Commercial Driver's License

1. The school district may not discharge, discipline, discriminate against, request, or require rehabilitation of an employee on the basis of a positive test result from an initial screening test that has not been verified by a confirmatory test.
2. In the case of a positive test result on a confirmatory test, the employee shall be subject to discipline which includes, but is not limited to, immediate suspension without pay and immediate discharge, pursuant to the provisions of this policy.
3. The school district may not discharge an employee for whom a positive test result on a confirmatory test was the first such result for the employee on a drug or alcohol test or cannabis test requested by the school district, unless the following conditions have been met:
 - a. The school district has first given the employee an opportunity to participate in, at the employee's own expense or pursuant to coverage under an employee benefit plan, either a drug, alcohol, or cannabis counseling or rehabilitation program, whichever is more appropriate, as determined by the school district after consultation with a certified chemical abuse counselor or a physician trained in the diagnosis and treatment of chemical dependency; and
 - b. The employee has either refused to participate in the counseling or rehabilitation program or has failed to successfully complete the program, as evidenced by withdrawal from the program before its completion or by a positive test result on a confirmatory test after completion of the program.
4. Notwithstanding Paragraph 1., the school district may temporarily suspend the tested employee or transfer that employee to another position at the same rate of pay pending the outcome of the confirmatory test and, if requested, the confirmatory retest, provided the school district believes that it is

reasonably necessary to protect the health or safety of the employee, co-employees or the public. An employee who has been suspended without pay must be reinstated with back pay if the outcome of the confirmatory test or requested confirmatory retest is negative.

5. The school district may not discharge, discipline, discriminate against, request, or require rehabilitation of an employee on the basis of medical history information or the employee's status as a patient enrolled in the medical cannabis registry program revealed to the school district, unless the employee was under an affirmative duty to provide the information before, upon, or after hire, or failing to do so would violate federal law or regulations or cause the school district to lose money or licensing-related benefit under federal law or regulations.
6. The school district may not discriminate against any employee in termination, discharge, or any term of condition of employment or otherwise penalize an employee based upon an employee registered patient's positive drug test for cannabis components or metabolites, unless the employee used, possessed, or was impaired by medical cannabis on school district property during the hours of employment.
7. An employee must be given access to information in the individual's personnel file relating to positive test result reports and other information acquired in the drug and alcohol testing process or cannabis testing process and conclusions drawn from and actions taken based on the reports or other acquired information.

G. Withdrawal of Job Offer for an Applicant for a Position That Does Not Require a Commercial Driver's License

If a job applicant has received a job offer made contingent on the applicant's passing drug and alcohol testing, the school district may not withdraw the offer based on a positive test result from an initial screening test that has not been verified by a confirmatory test. In the case of a positive test result on a confirmatory test, the school district may withdraw the job offer.

H. Chain-of-Custody Procedures

The school district has established its own reliable chain-of-custody procedures to ensure proper record keeping, handling, labeling, and identification of the samples to be tested. The procedures require the following:

1. Possession of a sample must be traceable to the employee from whom the sample is collected, from the time the sample is collected through the time the sample is delivered to the laboratory;
2. The sample must always be in the possession of, must always be in view of, or must be placed in a secure area by a person authorized to handle the sample;
3. A sample must be accompanied by a written chain-of-custody record; and
4. Individuals relinquishing or accepting possession of the sample must record the time the possession of the sample was transferred and must sign and date the chain-of-custody record at the time of transfer.

I. Privacy, Confidentiality and Privilege Safeguards

1. Privacy Limitations

A laboratory may only disclose to the school district test result data regarding the presence or absence of drugs, alcohol or their metabolites in a sample tested.

2. Confidentiality Limitations

With respect to employees and job applicants, test result reports and other information acquired in the drug or alcohol testing process are private data on individuals as that phrase is defined in Minnesota Statutes, chapter 13, and may not be disclosed by the school district or laboratory to another employer or to a third-party individual, governmental agency, or private organization without the written consent of the employee or job applicant tested.

3. Exceptions to Privacy and Confidentiality Disclosure Limitations

Notwithstanding Paragraphs 1. and 2., evidence of a positive test result on a confirmatory test may be: (1) used in an arbitration proceeding pursuant to a collective bargaining agreement, an administrative hearing under Minnesota Statutes, chapter 43A or other applicable state or local law, or a judicial proceeding, provided that information is relevant to the hearing or proceeding; (2) disclosed to any federal agency or other unit of the United States government as required under federal law, regulation or order, or in accordance with compliance requirements of a federal government contract; and (3) disclosed to a substance abuse treatment facility for the purpose of evaluation or treatment of the employee.

4. Privilege

Positive test results from the school district drug or alcohol testing program may not be used as evidence in a criminal action against the employee or job applicant tested.

J. Notice of Testing Policy to Affected Employees

The school district shall provide written notice of this drug, alcohol, and cannabis testing policy to all affected employees upon adoption of the policy, to a previously non-affected employee upon transfer to an affected position under the policy, and to a job applicant upon hire and before any testing of the applicant if the job offer is made contingent on the applicant's passing drug and alcohol testing. Affected employees and applicants will acknowledge receipt of this written notice in the form of Attachment H to this policy.

V. POSTING

The school district shall post notice in an appropriate and conspicuous location on its premises that it has adopted a drug and alcohol testing policy and that copies of the policy are available for inspection during regular business hours by its employees or job applicants in its personnel office or other suitable locations.

Legal References: Minn. Stat. Ch. 13 (Minnesota Government Data Practices Act)
Minn. Stat. Ch. 43A (State Personnel Management)
Minn. Stat. § 151.72 (Sale of Certain Cannabinoid Products)
Minn. Stat. § 152.01 (Definitions)
Minn. Stat. § 152.22 (Definitions; Medical Cannabis)
Minn. Stat. § 152.23 (Limitations; Medical Cannabis)
Minn. Stat. § 152.32 (Protections for Registry Program Participation)
Minn. Stat. § 176.011, subd. 16 (Definitions; Personal Injury)
Minn. Stat. §§ 181.950-181.957 (Drug and Alcohol Testing in the Workplace)
Minn. Stat. § 221.031 (Motor Carrier Rules)
49 U.S.C. § 31306 (Omnibus Transportation Employee Testing Act of 1991)

49 U.S.C. 31306a (National Clearinghouse for Controlled Substance and Alcohol Test Results of Commercial Motor Vehicle Operators)

49 U.S.C. § 521(b) (Civil and Criminal Penalties for Violations)

49 C.F.R. Parts 40 (Department of Transportation Rules Implementing Omnibus Transportation Employee Testing Act of 1991)

49 C.F.R. Part 382 (Controlled Substances and Alcohol Use and Testing)

Cross-References: MSBA/MASA Model Policy 403 (Discipline, Suspension, and Dismissal of School District Employees)
MSBA/MASA Model Policy 406 (Public and Private Personnel Data)
MSBA/MASA Model Policy 417 (Chemical Use and Abuse)
MSBA/MASA Model Policy 418 (Drug-Free Workplace/Drug-Free School)

Revised: _____

507 CORPORAL PUNISHMENT AND PRONE RESTRAINT

[NOTE: The provisions of this policy substantially reflect statutory requirements. The revisions in this model policy incorporate legislative changes enacted throughout the 2024 Minnesota legislative session. School boards may have adopted some revisions in the spring, when the first set of laws were enacted.]

I. PURPOSE

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

II. GENERAL STATEMENT OF POLICY

No employee or agent of the school district shall inflict corporal punishment or use prone restraint upon a student except as provided below. ■

III. DEFINITIONS

1. "Corporal punishment" means conduct involving:
 - a. hitting or spanking a person with or without an object; or
 - b. unreasonable physical force that causes bodily harm or substantial emotional harm.
2. "Employee or agent of the district" does not include a school resource officer as defined in Minnesota Statutes, section 626.8482, subdivision 1, paragraph (c).
3. "Prone restraint" means placing a child in a face-down position.

IV. PROHIBITIONS

1. An employee or agent of a district shall not inflict corporal punishment or cause corporal punishment to be inflicted upon a pupil to reform unacceptable conduct or as a penalty for unacceptable conduct.
2. An employee or agent of the school district shall not use prone restraint.
- ~~2. An employee or agent of a district, including a school resource officer, security personnel, or police officer contracted with a district, shall not use prone or compressive restraint except that the restrictions on prone and compressive restraints do not apply under the circumstances enumerated in Minnesota Statutes, section 609.06, subdivision 1(1). All peace officers, including those who are school resource officers or otherwise agents of a school district, may use force as reasonably necessary to carry out official duties, including, but not limited to, making arrests and enforcing orders of the court.~~
3. An employee or agent of a district, including a school resource officer, security personnel, or police officer contracted with a district, shall not inflict any form of physical holding that restricts or impairs a pupil's ability to breathe; restricts or impairs a pupil's ability to communicate distress; places pressure or weight on a pupil's head, throat, neck, chest, lungs, sternum, diaphragm, back, or abdomen; or results in straddling a pupil's torso.
4. Conduct that violates this Article is not a crime under Minnesota Statutes,

section 645.241, but may be a crime under Minnesota Statutes, chapter 609 if the conduct violates a provision of Minnesota Statutes, chapter 609. Conduct that violates IV.1 above is not per se corporal punishment under the statute. Nothing in this Minnesota Statutes, section 121A.58 or 125A.0941 precludes the use of reasonable force under Minnesota Statutes, section 121A.582. The use of reasonable force as set forth in Section V does not authorize conduct prohibited pursuant to Minnesota Statutes, section 125A.0942.

V. ~~EXCEPTIONS~~ REASONABLE FORCE

1. Reasonable force may be used upon or toward the person of another without the other's consent when the following circumstance exists or the actor reasonably believes it to exist:
 - a. when used by a teacher, school principal, school employee, school bus driver, or other agent of the school in the exercise of lawful authority, to restrain a child or pupil to prevent bodily harm or death to the child, pupil, or another.
2. Reasonable force may be used upon or toward the person of a child without the child's consent when the following circumstance exists or the actor reasonably believes it to exist:
 - a. when used by a teacher, school principal, school employee, school bus driver, other agent of the district, or other member of the instructional, support, or supervisory staff of a public school upon or toward a child or pupil when necessary to restrain the child or pupil to prevent bodily harm or death to the child, pupil. Nothing in Minnesota Statutes, section 609.379 limits any other authorization to use reasonable force including but not limited to authorizations under Minnesota Statutes, section 121A.582, subdivision 1, and section 609.06, subdivision 1.
3. A teacher, school principal, and other school staff may use reasonable force under the conditions set forth in Policy 506 (Student Discipline).

[NOTE: These revisions reflect 2024 legislative changes and are reformatted to enhance readability.]

VI. VIOLATION

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

Legal References: Minn. Stat. § 121A.58 (Corporal Punishment)
Minn. Stat. § 121A.582 (Student Discipline; Reasonable Force)
Minn. Stat. § 123B.25 (Legal Actions Against Districts and Teachers)
Minn. Stat. § 125A.0941 (Definitions)
Minn. Stat. § 125A.0942 (Standards for Restrictive Procedures)
Minn. Stat. § 609.06 ~~Subd. 1 (6)(7)~~ (Authorized Use of Force)
Minn. Stat. § 609.379 (Permitted Actions)
Minn. Stat. § 626.8482 (School Resource Officers; Duties; Training; Model Policy)
Minn. Stat. § 645.241 (Punishment for Prohibited Acts)
~~Op. Atty. Gen. 169f (August 22, 2023) (School Pupils: Discipline)¶¶~~
~~Op. Atty. Gen. 169f Supp. (September 20, 2023) (School Pupils: Discipline)¶¶~~

Cross References: MSBA/MASA Model Policy 403 (Discipline, Suspension, and Dismissal of School District Employees)
MSBA/MASA Model Policy 414 (Mandated Reporting of Child Neglect or Physical

or Sexual Abuse)
MSBA/MASA Model Policy 415 (Mandated Reporting of Maltreatment of
Vulnerable Adults)
MSBA/MASA Model Policy 506 (Student Discipline)
MSBA/MASA Model Policy 507.5 (School Resource Officers)

Revised: _____

509 ENROLLMENT OF NONRESIDENT STUDENTS

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

I. PURPOSE

The school district desires to participate in the Enrollment Options Program (Open Enrollment) established by Minnesota Statutes, section 124D.03. The purpose of this policy is to set forth the application and exclusion procedures used by the school district in making said determination.

II. GENERAL STATEMENT OF POLICY

The school board adopts specific standards for acceptance and rejection of Open Enrollment applications.

III. OPEN ENROLLMENT PROCESS

A. Open Enrollment applications will be approved provided that acceptance of the application will not exceed the capacity of a program, excluding special education services; class; grade level; or school building as established by school board resolution and provided that:

1. space is available for the applicant under enrollment cap standards established by school board policy or other directive; and
2. in considering the capacity of a grade level, the school district may only limit the enrollment of nonresident students to a number not less than the lesser of:
(a) one percent of the total enrollment at each grade level in the school district;
or (b) the number of school district resident students at that grade level enrolled in a nonresident school district in accordance with Minnesota Statutes, section 124D.03.
3. the applicant is not otherwise excluded by action of the school district because of previous conduct in another school district.

B. If the school district limits enrollment of nonresident students pursuant to this section, the district shall report to the Commissioner of the Minnesota Department of Education (MDE) by July 15 on the number of nonresident pupils denied admission due to the limitations on the enrollment of nonresident pupils.

C. The parent of a student with a disability not yet enrolled in kindergarten and not open enrolled in a nonresident district may elect, in the same manner as the parent of a resident student with a disability, a school in the nonresident district where the child is enrolled in a Head Start program or a licensed child care setting in the nonresident district, provided the child can be served in the same setting as other children in the nonresident district with the same level of disability.

Under this paragraph, parents must demonstrate enrollment in a community preschool or childcare setting.

D. A nonresident preschool aged child with a disability open enrolled in the district may be required to open enroll for kindergarten.

[NOTE: MDE offers the following recommendation: "the non-resident district

IV. BASIS FOR DECISIONS

A. Standards that may be used for rejection of application

In addition to the provisions above, the school district may refuse to allow a pupil who is expelled under Minnesota Statutes, section 121A.45 to enroll during the term of the expulsion if the student was expelled for:

1. possessing a dangerous weapon, including a weapon, device, instrument, material, or substance, animate or inanimate, that is used for, or is readily capable of, causing death or serious bodily injury, except that such term does not include a pocket knife with a blade less than two and one-half inches in length, at school or a school function;
2. possessing or using an illegal drug at school or a school function;
3. selling or soliciting the sale of a controlled substance while at school or a school function; or
4. committing a third-degree assault involving assaulting another and inflicting substantial bodily harm.

B. Standards that may not be used for rejection of application

The school district may not use the following standards in determining whether to accept or reject an application for open enrollment:

1. previous academic achievement of a student;
2. athletic or extracurricular ability of a student;
3. disabling conditions of a student;
4. a student's proficiency in the English language;
5. the student's district of residence except where the district of residence is directly included in an enrollment options strategy included in an approved achievement and integration program; or
6. previous disciplinary proceedings involving the student. This shall not preclude the school district from proceeding with exclusion as set out in this policy.

C. Application

The student and parent or guardian must complete and submit the "General Statewide Enrollment Options Application for K-12 and Early Childhood Special Education (or the Statewide Enrollment Options Application for State-funded Voluntary Prekindergarten (VPK) ~~or School Readiness Plus (SRP)~~ Application if applicable) developed by MDE and available on its website.

The school district may require a nonresident student enrolled in a program under Minnesota Statutes, section 125A.13, or in a preschool program, except for a program under Minnesota Statutes, section 124D.151 ~~or Laws 2017, First Special Session chapter 5, article 8, section 9,~~ to follow the application procedures under this subdivision to enroll in kindergarten. A district must allow a nonresident student enrolled in a program under Minnesota Statutes, section 124D.151 or ~~Laws 2017, First Special Session chapter 5, article 8, section 9,~~ to remain enrolled in the district when the student enters kindergarten without submitting annual or periodic applications, unless the district terminates the student's enrollment under subdivision 12.

The school district shall notify the parent or guardian in writing by February 15 or within ninety (90) days for applications submitted after January 15 in the case of achievement and integration district transfers whether the application has been accepted or rejected. If an application is rejected, the district must state in the notification the reason for

rejection. The parent or guardian must notify the nonresident district by March 1 or within ten (10) business days whether the pupil intends to enroll in the nonresident district.

DE. Lotteries

If a school district has more applications than available seats at a specific grade level, it must hold an impartial lottery following the January 15 deadline to determine which students will receive seats. The district must give priority to enrolling siblings of currently enrolled students, students whose applications are related to an approved integration and achievement plan, children of the school district's staff, and students residing in that part of a municipality (a statutory or home rule charter city or town) where:

1. the student's resident district does not operate a school building;
2. the municipality is located partially or fully within the boundaries of at least five school districts;
3. the nonresident district in which the student seeks to enroll operates one or more school buildings within the municipality; and
4. no other nonresident, independent, special, or common school district operates a school building within the municipality.

The process for the school district lottery must be established by school board policy and posted on the school district's website.

EF. Exclusion

1. Administrator's initial determination. If a school district administrator knows or has reason to believe that an applicant has engaged in conduct that has subjected or could subject the applicant to expulsion or exclusion under law or school district policy, the administrator will transmit the application to the superintendent with a recommendation of whether exclusion proceedings should be initiated.
2. Superintendent's review. The superintendent may make further inquiries. If the superintendent determines that the applicant should be admitted, he or she will notify the applicant and the school board chair. If the superintendent determines that the applicant should be excluded, the superintendent will notify the applicant and determine whether the applicant wishes to continue the application process. Although an application may not be rejected based on previous disciplinary proceedings, the school district reserves the right to initiate exclusion procedures pursuant to the Minnesota Pupil Fair Dismissal Act as warranted on a case-by-case basis.

FG. Termination of Enrollment

The school district may terminate the enrollment of a nonresident student enrolled under an enrollment options program pursuant to Minnesota Statutes, section 124D.03 or 124D.08 at the end of a school year if the student meets the definition of a habitual truant, the student has been provided appropriate services for truancy under Minnesota Statutes, chapter 260A, and the student's case has been referred to juvenile court. A "habitual truant" is a child under 17 years of age who is absent from attendance at school without lawful excuse for seven school days in a school year if the child is in elementary school or for one or more class periods on seven school days in a school year if the child is in middle school, junior high school, or high school, or a child who is 17 years of age who is absent from attendance at school without lawful excuse for one or more class periods on seven school days in a school year and who has not lawfully withdrawn from school under Minnesota Statutes, section 120A.22, subdivision 8. The

school district may also terminate the enrollment of a nonresident student over 17 years of age if the student is absent without lawful excuse for one or more periods on 15 school days and has not lawfully withdrawn from school under Minnesota Statutes, section 120A.22, subdivision 8.

A student who has not applied for and been accepted for open enrollment pursuant to this policy and does not otherwise meet the residency requirements for enrollment may be terminated from enrollment and removed from school. Prior to removal from school, the school district will send to the student's parents a written notice of the school district's belief that the student is not a resident of the school district. The notice shall include the facts upon which the belief is based and notice to the parents of their opportunity to provide documentary evidence, in person or in writing, of residency to the superintendent or the superintendent's designee. The superintendent or the superintendent's designee will make the final determination as to the residency status of the student.

Notwithstanding the requirement that an application must be approved by the board of the nonresident district, a student who has been enrolled in a district, who is identified as homeless, and whose parent or legal guardian moves to another district, or who is placed in foster care in another school district, may continue to enroll in the nonresident district without the approval of the board of the nonresident district. The approval of the board of the student's resident district is not required.

- Legal References:**
- Minn. Stat. § 120A.22, Subd. 3(e) and Subd. 8 (Compulsory Instruction)
 - Minn. Stat. § 121A.40-121A.56 (Pupil Fair Dismissal Act)
 - Minn. Stat. § 124D.03 (Enrollment Options Program)
 - Minn. Stat. § 124D.08 (School Board Approval to Enroll in Nonresident District; Exceptions)
 - Minn. Stat. § 124D.151 (Voluntary Prekindergarten Program)
 - Minn. Stat. § 124D.68 (Graduation Incentives Program)
 - Minn. Stat. § 125A.13 (School of Parents' Choice)
 - Minn. Stat. Ch. 260A (Truancy)
 - Minn. Stat. § 260C.007, Subd. 19 (Definitions)
 - Minn. Op. Atty. Gen. 169-f (Aug. 13, 1986)
 - Indep. Sch. Dist. No. 623 v. Minn. Dept. of Educ.*, Co. No. A05-361, 2005 WL 3111963 (Minn. Ct. App. 2005) (unpublished)
 - 18 U.S.C. 930, para. (g)(2) (Definition of weapon)
- Cross References:**
- MSBA/MASA Model Policy 506 (Student Discipline)
 - MSBA/MASA Model Policy 517 (Student Recruiting)

Revised: _____

512 SCHOOL-SPONSORED STUDENT PUBLICATIONS AND ACTIVITIES

I. PURPOSE

The purpose of this policy is to protect students' rights to free speech in production of ~~official school-sponsored publications~~ and activities while at the same time balancing the school district's role in supervising student publications and the operation of public schools.

II. GENERAL STATEMENT OF POLICY

[NOTE: A school district generally will wish to reserve a forum it sponsors for its intended purpose in light of the special characteristics of the school environment. By doing so, the school district will have more authority/editorial control over student expression in such a forum. Sponsorship alone may not be enough, however. If the exercise of control is challenged, courts will examine factors such as whether the school district's purpose in creating the forum was educational, whether school officials supervised the publication or activity and exercised editorial control over the contents, whether the materials were produced as part of the curriculum, and whether students received grades and academic credit for the publication or activity. If a forum is reserved, regulation of student expression as in Section IV.B. of this policy will be permissible. If a forum is not reserved, but rather is opened for public communication by tradition or designation, then only the limited regulation of speech as described in Section IV.A. of this policy will be permissible.]

- A. The school district may exercise editorial control over the style and content of student expression in school-sponsored publications and activities.
- B. Expressions and representations made by students in school-sponsored publications and activities are not expressions of official school district policy. Faculty advisors shall supervise student writers to ensure compliance with the law and school district policies.
- C. Students who believe their right to free expression has been unreasonably restricted in an ~~an official student school-sponsored media publication~~ or activity may seek review of the decision by the building principal. The principal shall issue a decision no later than three (3) school days after review is requested.
 1. Students producing ~~official school school-sponsored media publications~~ and activities shall be under the supervision of a faculty advisor and the school principal. ~~School-sponsored media Official publications~~ and activities shall be subject to the guidelines set forth below.
 2. ~~Official school publications~~ **School-sponsored media** may be distributed at reasonable times and locations.

III. DEFINITIONS

- A. "Distribution" means circulation or dissemination of material by means of handing out free copies, selling or offering copies for sale, accepting donations for copies, posting, or displaying material, or placing materials in internal staff or student mailboxes.
- ~~B. "Libelous" is a false and unprivileged statement about a specific individual that tends to harm the individual's reputation or to lower that individual in the esteem of the community.~~
- B. "Material and substantial disruption" of a normal school activity means:

1. Where the normal school activity is an educational program of the school district for which student attendance is compulsory, "material and substantial disruption" is defined as any disruption which interferes with or impedes the implementation of that program.
2. Where the normal school activity is voluntary in nature (including, without limitation, school athletic events, school plays and concerts, and lunch periods) "material and substantial disruption" is defined as student rioting, unlawful seizures of property, conduct inappropriate to the event, participation in a school boycott, demonstration, sit-in, stand-in, walk-out, or other related forms of activity.

In order for expression to be considered disruptive, there must exist specific facts upon which the likelihood of disruption can be forecast, including past experience in the school, current events influencing student activities and behavior, and instances of actual or threatened disruption relating to the written material in question.

C. "Minor" means any person under the age of eighteen (18).

D. "Obscene to minors" means:

1. The average person, applying contemporary community standards, would find that the material, taken as a whole, appeals to the prurient interest of minors of the age to whom distribution is requested;
2. The material depicts or describes, in a manner that is patently offensive to prevailing standards in the adult community concerning how such conduct should be presented to minors of the age to whom distribution is requested, sexual conduct such as intimate sexual acts (normal or perverted), masturbation, excretory functions, or lewd exhibition of the genitals; and
3. The material, taken as a whole, lacks serious literary, artistic, political, or scientific value for minors.

~~E. "Official school publications" means school newspapers, yearbooks, or material produced in communications, journalism, or other writing classes as a part of the curriculum.~~

E. "School activities" means any activity of students sponsored by the school including, but not limited to, classroom work, library activities, physical education classes, official assemblies and other similar gatherings, school athletic contests, band concerts, school plays and other theatrical productions, and in-school lunch periods.

F. "School-sponsored media" means material that is:

1. prepared, wholly or substantially written, published, broadcast, or otherwise disseminated by a student journalist enrolled in the school district;
2. distributed or generally made available to students in the school; and
3. prepared by a student journalist under the supervision of a student media adviser.

School-sponsored media does not include material prepared solely for distribution or transmission in the classroom in which the material is produced, or a yearbook.

G. "Student journalist" means a school district student in grades 6 through 12 who gathers, compiles, writes, edits, photographs, records, or otherwise prepares information for dissemination in school-sponsored media.

H. "Student media adviser" means a qualified teacher, as defined in Minnesota Statutes,

section 122A.16, that the school district employs, appoints, or designates to supervise student journalists or provide instruction relating to school-sponsored media.

[NOTE: The 2024 Minnesota legislature enacted the new definitions above and the new language in Article IV. below.]

IV. GUIDELINES

- A. Except as provided in paragraph B below, a student journalist has the right to exercise freedom of speech and freedom of the press in school-sponsored media regardless of whether the school-sponsored media receives financial support from the school or district, uses school equipment or facilities in its production, or is produced as part of a class or course in which the student journalist is enrolled. Freedom of speech includes freedom to express political viewpoints. Consistent with paragraph B below, a student journalist has the right to determine the news, opinion, feature, and advertising content of school-sponsored media. The school district must not discipline a student journalist for exercising rights or freedoms under this paragraph or the First Amendment of the United States Constitution.
- B. ~~Student expression in an official school publication~~ school-sponsored media, a yearbook, or school-sponsored activity is prohibited when the material:
1. is obscene to minors;
 - ~~2. is libelous or slanderous;~~
 2. is defamatory;
 3. is profane, harassing, threatening, or intimidating;
 4. constitutes an unwarranted invasion of privacy;
 5. violates federal or state law;
 6. causes a material and substantial disruption of school activities;
 7. is directed to inciting or producing imminent lawless action on school premises or the violation of lawful school policies or rules, including a policy adopted in accordance with Minnesota Statutes, section 121A.03 or 121A.031;
 8. advertises or promotes any product or service not permitted for minors by law;
 - ~~4. encourages students to commit illegal acts or violate school regulations or substantially disrupts the orderly operation of school or school activities;~~
 9. expresses or advocates sexual, racial, or religious harassment or violence or prejudice; or
 10. is distributed or displayed in violation of time, place, and manner regulations.
- C. The school district must not retaliate or take adverse employment action against a student media adviser for supporting a student journalist exercising rights or freedoms under paragraph A above or the First Amendment of the United States Constitution.
- D. Notwithstanding the rights or freedoms of this Article or the First Amendment of the United States Constitution, nothing in this Article inhibits a student media adviser from teaching professional standards of English and journalism to student journalists.

~~Expression in an official school publication or school sponsored activity is subject to editorial control by the school district over the style and content so long as the school district's actions are reasonably related to legitimate pedagogical concerns. These professional standards may include, but are not limited to, the following:~~

1. assuring that participants learn whatever lessons the activity is designed to teach;
2. assuring that readers or listeners are not exposed to material that may be inappropriate for their level of maturity;
3. assuring that the views of the individual speaker are not erroneously attributed to the school;
4. assuring that the school is not associated with any position other than neutrality on matters of political controversy;
5. assuring that the sponsored student speech cannot reasonably be perceived to advocate conduct otherwise inconsistent with the shared values of a civilized social order;
6. assuring that the school is not associated with expression that is, for example, ungrammatical, poorly written, inadequately researched, biased or prejudiced, vulgar or profane, or unsuitable for immature audiences.

E. Time, Place, and Manner of Distribution

Students shall be permitted to distribute written materials at school as follows:

1. Time

Distribution shall be limited to the hours before the school day begins, during lunch hour and after school is dismissed.

2. Place

Written materials may be distributed in locations so as not to interfere with the normal flow of traffic within the school hallways, walkways, entry ways, and parking lots. Distribution shall not impede entrance to or exit from school premises in any way.

3. Manner

No one shall induce or coerce a student or staff member to accept a student publication.

V. POSTING

The school district must adopt a student journalist policy consistent with Minnesota Statutes, section 121A.80 and post it on the district website.

[NOTE: This model policy is crafted to fulfill the obligation stated above.]

Legal References:

U. S. Const., amend. I
Morse v. Frederick, 551 U.S. 393 (2007)
Hazelwood School District v. Kuhlmeier, 484 U.S. 260 (1988)
Bystrom v. Fridley High School, I.S.D. No. 14, 822 F. 2d 747 (8th Cir. 1987)
 Minn. Stat. § 121A.03 (Model Policy)
 Minn. Stat. § 121A.031 (School Student Bullying Policy)
 Minn. Stat. § 121A.80 (Student Journalism; Student Expression)

Cross References:

MSBA/MASA Model Policy 505 (Distribution of Nonschool-Sponsored Materials on School Premises by Students and Employees)
 MSBA/MASA Model Policy 506 (Student Discipline)
 MSBA/MASA Model Policy 904 (Distribution of Materials on School District

Property by Nonschool Persons)

PUBLIC NOTICE

Independent School District No. _____ gives notice to parents of students currently in attendance in the District, and eligible students currently in attendance in the District, of their rights regarding pupil records.

1. Parents and eligible students are hereby informed that they have the following rights:
 - a. That a parent or eligible student has a right to inspect and review the student's education records within 45 days after the day the request for access is received by the school district. A parent or eligible student should submit to the school district a written request to inspect education records which identify as precisely as possible the record or records he or she wishes to inspect. The parent or eligible student will be notified of the time and place where the records may be inspected;
 - b. That the parent or eligible student has a right to seek amendment of the student's education records to ensure that those records are not inaccurate, misleading, or otherwise in violation of the student's privacy rights. A parent or eligible student may ask the school district to amend a record that they believe is inaccurate or misleading. The request shall be in writing, identify the item the parent or eligible student believes to be inaccurate, misleading, or in violation of the privacy rights of the student, shall state the reason for this belief, and shall specify the correction the parent or eligible student wishes the school district to make. The request shall be signed by the parent or eligible student. If the school district decides not to amend the record as requested by the parent or eligible student, the school district will notify the parent or eligible student of the decision and advise him or her of the right to a hearing regarding the request for amendment. Additional information regarding the hearing procedures will be provided to the parent or eligible student when notified of the right to a hearing;
 - c. That the parent or eligible student has a right to consent to disclosures of personally identifiable information contained in the student's education records, except to the extent that federal and state law and the regulations promulgated thereunder authorize disclosures without consent;
 - d. That the school district may disclose education records to other school officials within the school district if the school district has determined they have legitimate educational interests. For purposes of such disclosure, a "school official" is a person employed by the school district as an administrator, supervisor, instructor, or support staff member (including health or medical staff and law enforcement unit personnel) or other employee; a person serving on the school board; a person or company with whom the school district has consulted to perform a specific task (such as an attorney, auditor, medical consultant, therapist, public information officer, or data practices compliance official); or a parent or student serving on an official committee, such as a disciplinary or grievance committee; or any individual assisting a school official in the performance of his or her tasks. A school official has a "legitimate educational interest" if the individual needs to review an education record in order to fulfill his or her professional responsibility and includes, but is not limited to, an interest directly related to classroom instruction, teaching, student achievement and progress, discipline of a student, and student health and welfare and the ability to respond to a request for educational data;
 - e. That the school district forwards education records on request to a school or post-secondary educational institution in which a student seeks or intends to enroll, or is already enrolled, as long as the disclosure is for purposes related to the student's enrollment, including information about disciplinary action

taken as a result of any incident in which the student possessed or used a dangerous weapon, suspension and expulsion information pursuant to 20 U.S.C. § 7917, part of the federal Every Student Succeeds Act *[insert the following bracketed phrase if the school district has a policy regarding Staff Notification of Violent Behavior by Students]* [and data regarding a student's history of violent behavior,] and any disposition order which adjudicates the student as delinquent for committing an illegal act on school district property and certain other illegal acts;

- f. That the parent or eligible student has a right to file a complaint with the U.S. Department of Education regarding an alleged failure by the school district to comply with the requirements of 20 U.S.C. § 1232g and the rules promulgated thereunder. The name and address of the office that administers the Family Education Rights and Privacy Act is:

Family Policy Compliance Office
U.S. Department of Education
400 Maryland Avenue S.W.
Washington, D.C. 20202-8520

[optional]

- g. That the parent or eligible student has a right to obtain a copy of the school district's policy regarding the protection and privacy of pupil records; and

[optional]

- h. That copies of the school district's policy regarding the protection and privacy of school records are located at _____ *[insert location]*.

[optional]

- 2. Independent School District No. _____ has adopted a school board policy in order to comply with state and federal laws regarding education records. The policy does the following:

- a. It classifies records as public, private, or confidential.
- b. It establishes procedures and regulations to permit parents or students to inspect and review a student's education records. These procedures include the method of determining fees for copies, a listing of the locations of these education records, and the identity of the individuals in charge of the records.
- c. It establishes procedures and regulations to allow parents or students to request the amendment of a student's education records to ensure that the records are not inaccurate, misleading, or otherwise in violation of the student's privacy rights.
- d. It establishes procedures and regulations for access to and disclosure of education records.
- e. It establishes procedures and regulations for safeguarding the privacy of education records and for obtaining prior written consent of the parent or student when required prior to disclosure.

- 3. Copies of the school board policy and accompanying procedures and regulations are available to parents and students upon written request to the Superintendent.

- 4. Pursuant to applicable law, Independent School District No. _____ gives notice to parents of students currently in attendance in the school district, and eligible students currently in attendance in the school district, of their rights regarding "directory information."

"Directory information" includes the following information relating to a student: the student's name; photograph; date and place of birth; major field of study; dates of

attendance; grade level; enrollment status; participation in officially recognized activities and sports; weight and height of members of athletic teams; degrees, honors and awards received; the most recent educational agency or institution attended by the student, ~~and other similar information.~~ "Directory information" also includes the name, address, and telephone number of the student's parent(s). "Directory information" does not include a student's social security number or a student's identification number (ID) if the ID may be used to access education records without use of one or more factors that authenticate the student's identity such as a personal identification number, password, or other factor known or possessed only by the authorized user. It also does not include identifying information on a student's religion, race, color, social position, or nationality.

[Note: The definition of directory information is found on page 2 of Model Policy 515. ~~of the school district's policy.~~ This definition includes all of the types of information specifically referenced by state and federal law as directory information. A school district may choose not to include some or all of the enumerated information as directory information. A school district also may add to the list of directory information, as long as the added data is not information that generally would be deemed as an invasion of privacy or information that references the student's religion, race, color, social position, or nationality.

Minnesota Statutes 13.32, subdivision 5(c) states that a school district may not designate a student's home address, telephone number, email address, or other personal contact information as "directory information."

A school district also may specify in this section that the disclosure of directory information will be limited to specific parties, for specific purposes, or both. The identity of those parties and/or purposes should be identified. To the extent a school district adds these restrictions, it must then limit its directory information disclosures to those individuals and/or purposes specified in this public notice. Procedures to address how these restrictions will be enforced by the school district are advised. Designation of directory information is an important policy decision for the local school board which must balance not only the privacy interests of the student against public disclosure but also the additional administrative requirements such restrictions on disclosures will place on the school district.]

- a. **THE INFORMATION LISTED ABOVE SHALL BE PUBLIC INFORMATION WHICH THE SCHOOL DISTRICT MAY DISCLOSE FROM THE EDUCATION RECORDS OF A STUDENT OR INFORMATION REGARDING A PARENT.**
- b. **SHOULD THE PARENT OF A STUDENT OR THE STUDENT SO DESIRE, ANY OR ALL OF THE LISTED INFORMATION WILL NOT BE DISCLOSED WITHOUT THE PARENT'S OR ELIGIBLE STUDENT'S PRIOR WRITTEN CONSENT EXCEPT TO SCHOOL OFFICIALS AS PROVIDED UNDER FEDERAL LAW.**
- c. **IN ORDER TO MAKE ANY OR ALL OF THE DIRECTORY INFORMATION LISTED ABOVE "PRIVATE" (I.E., SUBJECT TO CONSENT PRIOR TO DISCLOSURE), THE PARENT OR ELIGIBLE STUDENT MUST MAKE A WRITTEN REQUEST TO THE BUILDING PRINCIPAL WITHIN THIRTY (30) DAYS AFTER THE DATE OF THE LAST PUBLICATION OF THIS NOTICE. THIS WRITTEN REQUEST MUST INCLUDE THE FOLLOWING INFORMATION:**
 - (1) **NAME OF STUDENT AND PARENT, AS APPROPRIATE;**
 - (2) **HOME ADDRESS;**

- (3) SCHOOL PRESENTLY ATTENDED BY STUDENT;
- (4) PARENT'S LEGAL RELATIONSHIP TO STUDENT, IF APPLICABLE;
- (5) SPECIFIC CATEGORY OR CATEGORIES OF DIRECTORY INFORMATION WHICH IS NOT TO BE MADE PUBLIC WITHOUT THE PARENT'S OR ELIGIBLE STUDENT'S PRIOR WRITTEN CONSENT.

5. Pursuant to applicable law, Independent School District No. _____ hereby gives notice to parents of students and eligible students in grades 11 and 12 of their rights regarding release of information to military recruiting officers and post-secondary educational institutions. The school district must release the names, addresses, electronic mail address (which shall be the electronic mail addresses provided by the school district, if available, that may be released to military recruiters only), and home telephone numbers of students in grades 11 and 12 to military recruiting officers and post-secondary educational institutions within sixty (60) days after the date of the request. Data released to military recruiting officers under this provision may be used only for the purpose of providing information to students about military service, state and federal veterans' education benefits, and other career and educational opportunities provided by the military and cannot be further disseminated to any other person except personnel of the recruiting services of the armed forces.

SHOULD THE PARENT OF A STUDENT OR THE ELIGIBLE STUDENT SO DESIRE, ANY OR ALL OF THE LISTED INFORMATION WILL NOT BE DISCLOSED TO MILITARY RECRUITING OFFICERS AND POST-SECONDARY EDUCATIONAL INSTITUTIONS WITHOUT PRIOR CONSENT.

IN ORDER TO REFUSE THE RELEASE OF THIS INFORMATION WITHOUT PRIOR CONSENT, THE PARENT OR ELIGIBLE STUDENT MUST MAKE A WRITTEN REQUEST TO THE RESPONSIBLE AUTHORITY, [DESIGNATE TITLE OF INDIVIDUAL, I.E., BUILDING PRINCIPAL], BY [INSERT DATE] EACH YEAR. THIS WRITTEN REQUEST MUST INCLUDE THE FOLLOWING INFORMATION:

- (1) NAME OF STUDENT AND PARENT, AS APPROPRIATE;
- (2) HOME ADDRESS;
- (3) STUDENT'S GRADE LEVEL;
- (4) SCHOOL PRESENTLY ATTENDED BY STUDENT;
- (5) PARENT'S LEGAL RELATIONSHIP TO STUDENT, IF APPLICABLE;
- (6) SPECIFIC CATEGORY OR CATEGORIES OF INFORMATION WHICH ARE NOT TO BE RELEASED TO MILITARY RECRUITING OFFICERS AND POST-SECONDARY EDUCATIONAL INSTITUTIONS WITHOUT PRIOR CONSENT;
- (7) SPECIFIC CATEGORY OR CATEGORIES OF DIRECTORY INFORMATION WHICH ARE NOT TO BE RELEASED TO THE PUBLIC, INCLUDING MILITARY RECRUITING OFFICERS AND POST-SECONDARY EDUCATIONAL INSTITUTIONS.

Notice: Refusal to release the above information to military recruiting officers and post-secondary educational institutions alone does not affect the school district's release of directory information to the public, including military recruiting officers and post-secondary educational institutions. In order to make any directory information about a student

private, the procedures contained in the Directory Information section of this notice also must be followed. If you do not want your child's or eligible student's directory information released to military recruiting officers or post-secondary educational institutions, you also must notify the school district that you do not want this directory information released to any member of the public, including military recruiting officers and post-secondary educational institutions.

INDEPENDENT SCHOOL DISTRICT NO. _____
_____, MINNESOTA

Dated: _____

Chair

[Note: The use of this form requesting information about specific activities or behavior is mandated by statute. In addition, the school district is required to maintain such requests and a record of any release in the student's file.]

**JUVENILE JUSTICE SYSTEM
REQUEST FOR INFORMATION**

Family Educational Rights and Privacy Act
Minnesota Government Data Practices Act, Minn. Stat. § 13.32, Subds. 3(i) and 8(b)

DATE/TIME OF REQUEST: _____

TO: _____
(Superintendent of school district or chief administrative officer of school)

FROM: _____
(Requester's name/agency)

STUDENT: _____

BASIS FOR REQUEST:

- _____ Juvenile delinquency investigation/prosecution
- _____ Child protection assessment/investigation
- _____ Investigation/filing of CHIPS or delinquency petition

REASON FOR REQUEST: (Requester must describe why information regarding existence of the data marked below is necessary to effectively serve the student)

RESPONSE TO REQUEST:

The school must indicate whether it has data on the student that document any activity or behavior marked by the requester.

INFORMATION REQUESTED: (mark all that apply) **RESPONSE PROVIDED:** (yes / no)

Indicate whether you have data that document the student's:

_____ Use of a controlled substance, alcohol, or tobacco _____

- | | | |
|-------|---|-------|
| _____ | Assaultive or threatening conduct as defined in Minn. Stat. § 13.32, Subd. 8 | _____ |
| _____ | Possession or use of weapons or look-alike weapons | _____ |
| _____ | Theft | _____ |
| _____ | Vandalism and damage to property | _____ |

CERTIFICATION: The undersigned certifies that he or she is a member of the juvenile justice system. The requested data are needed by the juvenile justice system so it may effectively serve, prior to adjudication, the student whose records are released. The undersigned will not disclose the information received to any other party, except as provided under state law, without prior written consent as required by Code of Federal Regulations, title 34, section 99.38(b). The undersigned further certifies that he or she understands that, by signing this request, he or she is subject to the penalties in Minn. Stat. § 13.09.

Signature/Title

[Note: A principal or chief administrative officer of a school who receives such a request to disclose information about a student to the juvenile justice system shall, to the extent permitted by federal law, notify the student's parent or guardian by certified mail of the request to disclose information before disclosing the information. If the student's parent or guardian notifies the principal or chief administrative officer within ten (10) days of receiving the certified notice that the parent or guardian objects to the disclosure, the principal or chief administrative officer must not disclose the information. The principal or chief administrative officer must inform the requesting member of the juvenile justice system of the objection. If no objection from the parent or guardian is received within fourteen (14) days, the principal or chief administrative officer must respond to the data request.]

Revised: _____

515 PROTECTION AND PRIVACY OF PUPIL RECORDS

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

I. PURPOSE

The school district recognizes its responsibility in regard to the collection, maintenance, and dissemination of pupil records and the protection of the privacy rights of students as provided in federal law and state statutes.

II. GENERAL STATEMENT OF POLICY

The following procedures and policies regarding the protection and privacy of parents and students are adopted by the school district, pursuant to the requirements of 20 United States Code, section 1232g, *et seq.*, (Family Educational Rights and Privacy Act (FERPA)) 34 Code of Federal Regulations part 99 and consistent with the requirements of the Minnesota Government Data Practices Act, Minnesota Statutes, chapter 13, and Minnesota Rules, parts 1205.0100-1205.2000.

III. DEFINITIONS

A. Authorized Representative

"Authorized representative" means any entity or individual designated by the school district, state, or an agency headed by an official of the Comptroller of the United States, the Attorney General of the United States, the Secretary of the U.S. Department of Education, or state and local educational authorities to conduct, with respect to federal or state supported education programs, any audit or evaluation or any compliance or enforcement activity in connection with federal legal requirements that relate to these programs.

B. Biometric Record

"Biometric record," as referred to in "Personally Identifiable," means a record of one or more measurable biological or behavioral characteristics that can be used for automated recognition of an individual (e.g., fingerprints, retina and iris patterns, voiceprints, DNA sequence, facial characteristics, and handwriting).

C. Dates of Attendance

"Dates of attendance," as referred to in "Directory Information," means the period of time during which a student attends or attended a school or schools in the school district, including attendance in person or by paper correspondence, videoconference, satellite, Internet, or other electronic information and telecommunications technologies for students who are not in the classroom, and including the period during which a student is working under a work-study program. The term does not include specific daily records of a student's attendance at a school or schools in the school district.

D. Directory Information

1. **Under federal law, "directory information"** means information contained in an education record of a student that would not generally be considered harmful or an invasion of privacy if disclosed. It includes the student's name; address; telephone listing; electronic mail address; photograph; date and place of birth; major field of study; dates of attendance; grade level; enrollment status (i.e., full-time or part-time); participation in officially recognized activities and sports; weight and height of members of athletic teams; degrees, honors and awards received; and the most recent educational agency or institution attended. It also includes the name, address, and telephone number of the student's parent(s). Directory information does not include:
 - a. a student's social security number;
 - b. a student's identification number (ID), user ID, or other unique personal identifier used by a student for purposes of accessing or communicating in electronic systems if the identifier may be used to access education records without use of one or more factors that authenticate the student's identity such as a personal identification number (PIN), password, or other factor known or possessed only by the authorized user;
 - c. a student ID or other unique personal identifier that is displayed on a student ID badge if the identifier can be used to gain access to educational records when used in conjunction with one or more factors that authenticate the student's identity, such as a PIN, password, or other factor known or possessed only by the student;
 - d. personally identifiable data which references religion, race, color, social position, or nationality; or
 - e. data collected from nonpublic school students, other than those who receive shared time educational services, unless written consent is given by the student's parent or guardian.

[NOTE: Under the federal –Family Educational Rights and Privacy Act (FERPA), the federal definition of "directory information" identifies the types of information that may be specifically referenced as directory information. The federal definition applies to information requests by military recruiting officers, as set out in Article XI below.]

2. **Under Minnesota law**, a school district may not designate a student's home address, telephone number, email address, or other personal contact information as "directory information."

~~**The Minnesota definition imposes additional restrictions upon the types of information that may be designated as directory information. Minnesota law prohibits schools from designating student contact information as "directory information" despite the FERPA definition. Minnesota schools should comply with Minnesota law and should not include student contact information in their definition of "directory information."**~~

This June 2024 revision to the "directory information" section seeks to clarify the law; no substantive change is presented in this revision.]

[NOTE: A school district may choose not to designate some or all of the enumerated information as directory information. A school district also may add to the list of directory information, as long as the added data is not information that generally would be deemed as an invasion of privacy or information that references the student's religion, race, color, social position, or nationality. Federal law now allows a school district to specify that the disclosure of directory information will be limited to specific parties, for specific purposes, or both. The identity of those parties and/or purposes should be identified. To the extent a school district adds these restrictions, it must then limit its directory information disclosures to those individuals and/or purposes specified in this public notice. Procedures to address how these restrictions will be enforced by the school district are advised. Designation of directory information is an important policy decision for the local school board who must balance not only the privacy interests of the student against public disclosure but also the additional administrative requirements such restrictions on disclosures will place on the school district.]

[NOTE: The 2024 Minnesota legislature enacted Minnesota Statutes, section 480.40, which includes a law limiting disclosure of personal information concerning "judicial officials." The new law includes a definition of "judicial official" that school districts can review. "Personal information" about a judicial official includes "the name of any child" and the name of any school that such a child attends if combined with an assertion that the child attends the school. School districts may not "knowingly publicly post, display, publish, sell, or otherwise make available on the Internet the personal information of any judicial official," including in response to requests for directory information.]

E. Education Records

1. What constitutes "education records." Education records means those records that are: (1) directly related to a student; and (2) maintained by the school district or by a party acting for the school district.
2. What does not constitute education records. The term "education records" does not include:
 - a. Records of instructional personnel that are:
 - (1) kept in the sole possession of the maker of the record;
 - (2) used only as a personal memory aid;
 - (3) not accessible or revealed to any other individual except a temporary substitute teacher; and
 - (4) destroyed at the end of the school year.
 - b. Records of a law enforcement unit of the school district, provided education records maintained by the school district are not disclosed to the unit, and the law enforcement records are:

- (1) maintained separately from education records;
 - (2) maintained solely for law enforcement purposes; and
 - (3) disclosed only to law enforcement officials of the same jurisdiction.
- c. Records relating to an individual, including a student, who is employed by the school district which:
- (1) are made and maintained in the normal course of business;
 - (2) relate exclusively to the individual in that individual's capacity as an employee; and
 - (3) are not available for use for any other purpose.
- However, records relating to an individual in attendance at the school district who is employed as a result of his or her status as a student are education records.
- d. Records relating to an eligible student, or a student attending an institution of post-secondary education, that are:
- (1) made or maintained by a physician, psychiatrist, psychologist, or other recognized professional or paraprofessional acting in his or her professional or paraprofessional capacity or assisting in that capacity;
 - (2) made, maintained, or used only in connection with the provision of treatment to the student; and
 - (3) disclosed only to individuals providing the treatment; provided that the records can be personally reviewed by a physician or other appropriate professional of the student's choice. For the purpose of this definition, "treatment" does not include remedial educational activities or activities that are a part of the program of instruction within the school district.
- e. Records created or received by the school district after an individual is no longer a student at the school district and that are not directly related to the individual's attendance as a student.
- f. Grades on peer-related papers before the papers are collected and recorded by a teacher.

F. Education Support Services Data

"Education support services data" means data on individuals collected, created, maintained, used, or disseminated relating to programs administered by a government entity or entity under contract with a government entity designed to eliminate disparities and advance equities in educational achievement for youth by coordinating services available to participants, regardless of the youth's involvement with other government services. Education support services data does not include welfare data under Minnesota Statutes, section 13.46.

Unless otherwise provided by law, all education support services data are private data on individuals and must not be disclosed except according to Minnesota Statutes, section 13.05 or a court order.

G. Eligible Student

"Eligible student" means a student who has attained eighteen (18) years of age or is attending an institution of post-secondary education.

H. Juvenile Justice System

"Juvenile justice system" includes criminal justice agencies and the judiciary when involved in juvenile justice activities.

I. Legitimate Educational Interest

"Legitimate educational interest" includes an interest directly related to classroom instruction, teaching, student achievement and progress, discipline of a student, student health and welfare, and the ability to respond to a request for education data. It includes a person's need to know in order to:

1. Perform an administrative task required in the school or employee's contract or position description approved by the school board;
2. Perform a supervisory or instructional task directly related to the student's education;
3. Perform a service or benefit for the student or the student's family such as health care, counseling, student job placement, or student financial aid; or
4. Perform a task directly related to responding to a request for data.

J. Parent

"Parent" means a parent of a student and includes a natural parent, a guardian, or an individual acting as a parent of the student in the absence of a parent or guardian. The school district may presume the parent has the authority to exercise the rights provided herein, unless it has been provided with evidence that there is a state law or court order governing such matters as marriage dissolution, separation or child custody, or a legally binding instrument which provides to the contrary.

K. Personally Identifiable

"Personally identifiable" means that the data or information includes, but is not limited to: (a) a student's name; (b) the name of the student's parent or other family member; (c) the address of the student or student's family; (d) a personal identifier such as the student's social security number or student number or biometric record; (e) other indirect identifiers, such as the student's date of birth, place of birth, and mother's maiden name; (f) other information that, alone or in combination, is linked or linkable to a specific student that would allow a reasonable person in the school community, who does not have personal knowledge of the relevant circumstances, to identify the student with reasonable certainty; or (g) information requested by a person who the school district reasonably believes knows the identity of the student to whom the education record relates.

L. Record

"Record" means any information or data recorded in any way including, but not limited

to, handwriting, print, computer media, video or audio tape, film, microfilm, and microfiche.

M. Responsible Authority

"Responsible authority" means *[designate title and actual name of individual]*.

N. Student

"Student" includes any individual who is or has been in attendance, enrolled, or registered at the school district and regarding whom the school district maintains education records. Student also includes applicants for enrollment or registration at the school district and individuals who receive shared time educational services from the school district.

O. School Official

"School official" includes: (a) a person duly elected to the school board; (b) a person employed by the school board in an administrative, supervisory, instructional, or other professional position; (c) a person employed by the school board as a temporary substitute in a professional position for the period of his or her performance as a substitute; and (d) a person employed by, or under contract to, the school board to perform a special task such as a secretary, a clerk, a public information officer or data practices compliance official, an attorney, or an auditor for the period of his or her performance as an employee or contractor.

[NOTE: School districts may wish to reference police liaison officers in the definition of a "school official." Depending on the circumstances of the relationship, this may be added in subpart (d) of the definition or in a new subpart (e). Caution should be used to ensure that police liaison officers are considered "school officials" only when performing duties as a police liaison officer and that they are trained as to their obligations pursuant to this policy. Consultation with the school district's legal counsel is recommended.]

P. Summary Data

"Summary data" means statistical records and reports derived from data on individuals but in which individuals are not identified and from which neither their identities nor any other characteristic that could uniquely identify the individual is ascertainable.

Q. Other Terms and Phrases

All other terms and phrases shall be defined in accordance with applicable state and federal law or ordinary customary usage.

IV. GENERAL CLASSIFICATION

State law provides that all data collected, created, received, or maintained by a school district are public unless classified by state or federal law as not public or private or confidential. State law classifies all data on individuals maintained by a school district which relates to a student as private data on individuals. This data may not be disclosed to parties other than the parent or eligible student without consent, except pursuant to a valid court order, certain state statutes authorizing access, and the provisions of FERPA and the regulations promulgated thereunder.

V. STATEMENT OF RIGHTS

A. Rights of Parents and Eligible Students

Parents and eligible students have the following rights under this policy:

1. The right to inspect and review the student's education records;
2. The right to request the amendment of the student's education records to ensure that they are not inaccurate, misleading, or otherwise in violation of the student's privacy or other rights;
3. The right to consent to disclosures of personally identifiable information contained in the student's education records, except to the extent that such consent is not required for disclosure pursuant to this policy, state or federal law, or the regulations promulgated thereunder;
4. The right to refuse release of names, addresses, and home telephone numbers of students in grades 11 and 12 to military recruiting officers and post-secondary educational institutions;
5. The right to file a complaint with the U.S. Department of Education concerning alleged failures by the school district to comply with the federal law and the regulations promulgated thereunder;
6. The right to be informed about rights under the federal law; and
7. The right to obtain a copy of this policy at the location set forth in Section XXI. of this policy.

B. Eligible Students

All rights and protections given to parents under this policy transfer to the student when he or she reaches eighteen (18) years of age or enrolls in an institution of post-secondary education. The student then becomes an "eligible student." However, the parents of an eligible student who is also a "dependent student" are entitled to gain access to the education records of such student without first obtaining the consent of the student. In addition, parents of an eligible student may be given access to education records in connection with a health or safety emergency if the disclosure meets the conditions of any provision set forth in 34 Code of Federal Regulations, section 99.31(a).

C. Students with a Disability

The school district shall follow 34 Code of Federal Regulations, sections 300.610-300.617 with regard to the privacy, notice, access, recordkeeping, and accuracy of information related to students with a disability.

VI. DISCLOSURE OF EDUCATION RECORDS

A. Consent Required for Disclosure

1. The school district shall obtain a signed and dated written informed consent of the parent of a student or the eligible student before disclosing personally identifiable information from the education records of the student, except as provided herein.
2. The written consent required by this subdivision must be signed and dated by

the parent of the student or the eligible student giving the consent and shall include:

- a. a specification of the records to be disclosed;
- b. the purpose or purposes of the disclosure;
- c. the party or class of parties to whom the disclosure may be made;
- d. the consequences of giving informed consent; and
- e. if appropriate, a termination date for the consent.

3. When a disclosure is made under this subdivision:

- a. if the parent or eligible student so requests, the school district shall provide him or her with a copy of the records disclosed; and
- b. if the parent of a student who is not an eligible student so requests, the school district shall provide the student with a copy of the records disclosed.

4. A signed and dated written consent may include a record and signature in electronic form that:

- a. identifies and authenticates a particular person as the source of the electronic consent; and
- b. indicates such person's approval of the information contained in the electronic consent.

5. If the responsible authority seeks an individual's informed consent to the release of private data to an insurer or the authorized representative of an insurer, informed consent shall not be deemed to have been given unless the statement is:

- a. in plain language;
- b. dated;
- c. specific in designating the particular persons or agencies the data subject is authorizing to disclose information about the data subject;
- d. specific as to the nature of the information the subject is authorizing to be disclosed;
- e. specific as to the persons or agencies to whom the subject is authorizing information to be disclosed;
- f. specific as to the purpose or purposes for which the information may be used by any of the parties named in Clause e. above, both at the time of the disclosure and at any time in the future; and
- g. specific as to its expiration date which should be within a reasonable time, not to exceed one year except in the case of authorizations given

in connection with applications for: (i) life insurance or noncancellable or guaranteed renewable health insurance and identified as such, two years after the date of the policy, or (ii) medical assistance under Minnesota Statutes, chapter 256B or Minnesota Care under Minnesota Statutes, chapter 256L, which shall be ongoing during all terms of eligibility, for individualized education program health-related services provided by a school district that are subject to third party reimbursement.

6. Eligible Student Consent

Whenever a student has attained eighteen (18) years of age or is attending an institution of post-secondary education, the rights accorded to and the consent required of the parent of the student shall thereafter only be accorded to and required of the eligible student, except as provided in Section V. of this policy.

B. Prior Consent for Disclosure Not Required

The school district may disclose personally identifiable information from the education records of a student without the written consent of the parent of the student or the eligible student unless otherwise provided herein, if the disclosure is:

1. To other school officials, including teachers, within the school district whom the school district determines have a legitimate educational interest in such records;
2. To a contractor, consultant, volunteer, or other party to whom the school district has outsourced institutional services or functions provided that the outside party:
 - a. performs an institutional service or function for which the school district would otherwise use employees;
 - b. is under the direct control of the school district with respect to the use and maintenance of education records; and
 - c. will not disclose the information to any other party without the prior consent of the parent or eligible student and uses the information only for the purposes for which the disclosure was made;
3. To officials of other schools, school districts, or post-secondary educational institutions in which the student seeks or intends to enroll, or is already enrolled, as long as the disclosure is for purposes related to the student's enrollment or transfer. The records shall include information about disciplinary action taken as a result of any incident in which the student possessed or used a dangerous weapon, and with proper annual notice (see Section XIX.), suspension and expulsion information pursuant to section 7917 of the federal Every Student Succeeds Act, 20 United States Code, section 7917, *[insert the following if the school district has a policy regarding Staff Notification of Violent Behavior by Students]* and, if applicable, data regarding a student's history of violent behavior. The records also shall include a copy of any probable cause notice or any disposition or court order under Minnesota Statutes, section 260B.171, unless the data are required to be destroyed under Minnesota Statutes, section 120A.22, subdivision 7(c) or section 121A.75. On request, the school district will provide the parent or eligible student with a copy of the education records that have been transferred and provide an opportunity for a hearing to challenge the content of those records in accordance with Section XV. of this policy;

4. To authorized representatives of the Comptroller General of the United States, the Attorney General of the United States, the Secretary of the U.S. Department of Education, or the Commissioner of the State Department of Education or his or her representative, subject to the conditions relative to such disclosure provided under federal law;
5. In connection with financial aid for which a student has applied or has received, if the information is necessary for such purposes as to:
 - a. determine eligibility for the aid;
 - b. determine the amount of the aid;
 - c. determine conditions for the aid; or
 - d. enforce the terms and conditions of the aid.

"Financial aid" for purposes of this provision means a payment of funds provided to an individual or a payment in kind of tangible or intangible property to the individual that is conditioned on the individual's attendance at an educational agency or institution;

6. To state and local officials or authorities to whom such information is specifically allowed to be reported or disclosed pursuant to state statute adopted:
 - a. before November 19, 1974, if the allowed reporting or disclosure concerns the juvenile justice system and such system's ability to effectively serve the student whose records are released; or
 - b. after November 19, 1974, if the reporting or disclosure allowed by state statute concerns the juvenile justice system and the system's ability to effectively serve, prior to adjudication, the student whose records are released, provided the officials and authorities to whom the records are disclosed certify in writing to the school district that the data will not be disclosed to any other party, except as provided by state law, without the prior written consent of the parent of the student. At a minimum, the school district shall disclose the following information to the juvenile justice system under this paragraph: a student's full name, home address, telephone number, and date of birth; a student's school schedule, attendance record, and photographs, if any; and parents' names, home addresses, and telephone numbers;
7. To organizations conducting studies for or on behalf of educational agencies or institutions for the purpose of developing, validating, or administering predictive tests, administering student aid programs, or improving instruction; provided that the studies are conducted in a manner which does not permit the personal identification of parents or students by individuals other than representatives of the organization who have a legitimate interest in the information, the information is destroyed when no longer needed for the purposes for which the study was conducted, and the school district enters into a written agreement with the organization that: (a) specifies the purpose, scope, and duration of the study or studies and the information to be disclosed; (b) requires the organization to use personally identifiable information from education records only to meet the purpose or purposes of

the study as stated in the written agreement; (c) requires the organization to conduct the study in a manner that does not permit personal identification of parents and students by anyone other than representatives of the organization with legitimate interests; and (d) requires the organization to destroy all personally identifiable information when information is no longer needed for the purposes for which the study was conducted and specifies the time period in which the information must be destroyed. For purposes of this provision, the term, "organizations," includes, but is not limited to, federal, state, and local agencies and independent organizations. In the event the Department of Education determines that a third party outside of the school district to whom information is disclosed violates this provision, the school district may not allow that third party access to personally identifiable information from education records for at least five (5) years;

8. To accrediting organizations in order to carry out their accrediting functions;
9. To parents of a student eighteen (18) years of age or older if the student is a dependent of the parents for income tax purposes;
10. To comply with a judicial order or lawfully issued subpoena, provided, however, that the school district makes a reasonable effort to notify the parent or eligible student of the order or subpoena in advance of compliance therewith so that the parent or eligible student may seek protective action, unless the disclosure is in compliance with a federal grand jury subpoena, or any other subpoena issued for law enforcement purposes, and the court or other issuing agency has ordered that the existence or the contents of the subpoena or the information furnished in response to the subpoena not be disclosed, or the disclosure is in compliance with an ex parte court order obtained by the United States Attorney General (or designee not lower than an Assistant Attorney General) concerning investigations or prosecutions of an offense listed in 18 United States Code, section 2332b(g)(5)(B), an act of domestic or international terrorism as defined in 18 ~~United States Code, section U.S.C. §~~ 2331, or a parent is a party to a court proceeding involving child abuse and neglect or dependency matters, and the order is issued in the context of the proceeding. If the school district initiates legal action against a parent or student, it may disclose to the court, without a court order or subpoena, the education records of the student that are relevant for the school district to proceed with the legal action as a plaintiff. Also, if a parent or eligible student initiates a legal action against the school district, the school district may disclose to the court, without a court order or subpoena, the student's education records that are relevant for the school district to defend itself;
11. To appropriate parties, including parents of an eligible student, in connection with an emergency if knowledge of the information is necessary to protect the health, including the mental health, or safety of the student or other individuals. The decision is to be based upon information available at the time the threat occurs that indicates that there is an articulable and significant threat to the health or safety of a student or other individuals. In making a determination whether to disclose information under this section, the school district may take into account the totality of the circumstances pertaining to a threat and may disclose information from education records to any person whose knowledge of the information is necessary to protect the health or safety of the student or other students. A record of this disclosure must be maintained pursuant to Section XIII.E. of this policy. In addition, an educational agency or institution may include in the education records of a student appropriate information concerning disciplinary action taken against the student for conduct that posed a significant risk to the safety or well-being of that student, other students, or other members of the school community. This information may be disclosed to teachers and school officials within the

school district and/or teachers and school officials in other schools who have legitimate educational interests in the behavior of the student;

12. To the juvenile justice system if information about the behavior of a student who poses a risk of harm is reasonably necessary to protect the health or safety of the student or other individuals;
13. Information the school district has designated as "directory information" pursuant to Section VII. of this policy;
14. To military recruiting officers and post-secondary educational institutions pursuant to Section XI. of this policy;
15. To the parent of a student who is not an eligible student or to the student himself or herself;
16. To appropriate health authorities to the extent necessary to administer immunization programs and for bona fide epidemiologic investigations which the commissioner of health determines are necessary to prevent disease or disability to individuals in the public educational agency or institution in which the investigation is being conducted;
17. To volunteers who are determined to have a legitimate educational interest in the data and who are conducting activities and events sponsored by or endorsed by the educational agency or institution for students or former students;
18. To the juvenile justice system, on written request that certifies that the information will not be disclosed to any other person except as authorized by law without the written consent of the parent of the student:
 - a. the following information about a student must be disclosed: a student's full name, home address, telephone number, date of birth; a student's school schedule, daily attendance record, and photographs, if any; and any parents' names, home addresses, and telephone numbers;
 - b. the existence of the following information about a student, not the actual data or other information contained in the student's education record, may be disclosed provided that a request for access must be submitted on the statutory form and it must contain an explanation of why access to the information is necessary to serve the student: (1) use of a controlled substance, alcohol, or tobacco; (2) assaultive or threatening conduct that could result in dismissal from school under the Pupil Fair Dismissal Act; (3) possession or use of weapons or look-alike weapons; (4) theft; or (5) vandalism or other damage to property. Prior to releasing this information, the principal or chief administrative officer of a school who receives such a request must, to the extent permitted by federal law, notify the student's parent or guardian by certified mail of the request to disclose information. If the student's parent or guardian notifies the school official of an objection to the disclosure within ten (10) days of receiving certified notice, the school official must not disclose the information and instead must inform the requesting member of the juvenile justice system of the objection. If no objection from the parent or guardian is received within fourteen (14) days, the school official must respond to the request for information.

The written requests of the juvenile justice system member(s), as well as a record of any release, must be maintained in the student's file;

19. To the principal where the student attends and to any counselor directly supervising or reporting on the behavior or progress of the student if it is information from a disposition order received by a superintendent under Minnesota Statutes, section 260B.171, subdivision 3. The principal must notify the counselor immediately and must place the disposition order in the student's permanent education record. The principal also must notify immediately any teacher or administrator who directly supervises or reports on the behavior or progress of the student whom the principal believes needs the information to work with the student in an appropriate manner, to avoid being needlessly vulnerable, or to protect other persons from needless vulnerability. The principal may also notify other school district employees, substitutes, and volunteers who are in direct contact with the student if the principal determines that these individuals need the information to work with the student in an appropriate manner, to avoid being needlessly vulnerable, or to protect other persons from needless vulnerability. Such notices from the principal must identify the student, outline the offense, and describe any conditions of probation about which the school must provide information if this information is provided in the disposition order. Disposition order information received is private educational data received for the limited purpose of serving the educational needs of the student and protecting students and staff. The information may not be further disseminated by the counselor, teacher, administrator, staff member, substitute, or volunteer except as necessary to serve the student, to protect students and staff, or as otherwise required by law, and only to the student or the student's parent or guardian;

20. To the principal where the student attends if it is information from a peace officer's record of children received by a superintendent under Minnesota Statutes, section 260B.171, subdivision 5. The principal must place the information in the student's education record. The principal also must notify immediately any teacher, counselor, or administrator directly supervising the student whom the principal believes needs the information to work with the student in an appropriate manner, to avoid being needlessly vulnerable, or to protect other persons from needless vulnerability. The principal may also notify other district employees, substitutes, and volunteers who are in direct contact with the student if the principal determines that these individuals need the information to work with the student in an appropriate manner, to avoid being needlessly vulnerable, or to protect other persons from needless vulnerability. Such notices from the principal must identify the student and describe the alleged offense if this information is provided in the peace officer's notice. Peace officer's record information received is private educational data received for the limited purpose of serving the educational needs of the student and protecting students and staff. The information must not be further disseminated by the counselor, teacher administrator, staff member, substitute, or volunteer except to communicate with the student or the student's parent or guardian as necessary to serve the student, to protect students and staff, or as otherwise required by law.

The principal must delete the peace officer's record from the student's education record, destroy the data, and make reasonable efforts to notify any teacher, counselor, staff member, administrator, substitute, or volunteer who received information from the peace officer's record if the county attorney determines not to proceed with a petition or directs the student into a diversion or mediation program or if a juvenile court makes a decision on a petition and the county attorney or juvenile court notifies the superintendent of such action;

21. To the Secretary of Agriculture, or authorized representative from the Food and Nutrition Service or contractors acting on behalf of the Food and Nutrition Service, for the purposes of conducting program monitoring, evaluations, and performance measurements of state and local educational and other agencies and institutions receiving funding or providing benefits of one or more programs authorized under the National School Lunch Act or the Child Nutrition Act of 1966 for which the results will be reported in an aggregate form that does not identify any individual, on the conditions that: (a) any data collected shall be protected in a manner that will not permit the personal identification of students and their parents by other than the authorized representatives of the Secretary; and (b) any personally identifiable data shall be destroyed when the data are no longer needed for program monitoring, evaluations, and performance measurements; or
22. To an agency caseworker or other representative of a State or local child welfare agency, or tribal organization (as defined in 25 United States Code, section 5304), who has the right to access a student's case plan, as defined and determined by the State or tribal organization, when such agency or organization is legally responsible, in accordance with State or tribal law, for the care and protection of the student, provided that the education records, or the personally identifiable information contained in such records, of the student will not be disclosed by such agency or organization, except to an individual or entity engaged in addressing the student's education needs and authorized by such agency or organization to receive such disclosure and such disclosure is consistent with the State or tribal laws applicable to protecting the confidentiality of a student's education records.
23. When requested, educational agencies or institutions may share personal student contact information and directory information for students served in special education with postsecondary transition planning and services under Minnesota Statutes, section 125A.08, paragraph (b), clause (1), whether public or private, with the Minnesota Department of Employment and Economic Development, as required for coordination of services to students with disabilities under Minnesota Statutes, sections 125A.08, paragraph (b), clause (1); 125A.023; and 125A.027.

[NOTE: The 2024 Minnesota legislature enacted this provision.]

C. Nonpublic School Students

The school district may disclose personally identifiable information from the education records of a nonpublic school student, other than a student who receives shared time educational services, without the written consent of the parent of the student or the eligible student unless otherwise provided herein, if the disclosure is:

1. Pursuant to a valid court order;
2. Pursuant to a statute specifically authorizing access to the private data; or
3. To appropriate health authorities to the extent necessary to administer immunization programs and for bona fide epidemiological investigations which the commissioner of health determines are necessary to prevent disease or disability to individuals in the public educational agency or institution in which the investigation is being conducted.

VII. RELEASE OF DIRECTORY INFORMATION

A. Educational Data

1. Educational data designated as directory information is public data on individuals to the extent required under federal law. Directory information must be designated pursuant to the provisions of:
 - a. Minnesota Statutes, section 13.32, subdivision 5; and
 - b. 20 United States Code, ~~title 20~~, section 1232g, and 34 Code of Federal Regulations, ~~title 34~~, section 99.37, which were in effect on January 3, 2012.
2. The school district may not designate a student's home address, telephone number, email address, or other personal contact information as directory information under this section.
3. When requested, the school district must share personal contact information and directory information, whether public or private, with the Minnesota Department of Education, as required for federal reporting purposes.

[NOTE: This section became effective on the day following final enactment (May 19, 2023). Beginning on the effective date, a student's personal contact information subject to this section must be treated as private educational data under Minnesota Statutes, section 13.32, regardless of whether that contact information was previously designated as directory information under Minnesota Statutes, section 13.32, subdivision 5].

B. Former Students

Unless a former student validly opted out of the release of directory information while the student was in attendance and has not rescinded the opt out request at any time, the school district may disclose directory information from the education records generated by it regarding the former student without meeting the requirements of Paragraph C. of this section. In addition, under an explicit exclusion from the definition of an "education record," the school district may release records that only contain information about an individual obtained after he or she is no longer a student at the school district and that are not directly related to the individual's attendance as a student (e.g., a student's activities as an alumnus of the school district).

C. Present Students and Parents

The school district may disclose directory information from the education records of a student and information regarding parents without prior written consent of the parent of the student or eligible student, except as provided herein.

1. When conducting the directory information designation and notice process required by federal law, the school district shall give parents and students notice of the right to refuse to let the district designate specified data about the student as directory information.
2. The school district shall give annual notice by any means that are reasonably likely to inform the parents and eligible students of:
 - a. the types of personally identifiable information regarding students and/or parents that the school district has designated as directory information;
 - b. the parent's or eligible student's right to refuse to let the school district designate any or all of those types of information about the student and/or the parent as directory information; and

- c. the period of time in which a parent or eligible student has to notify the school district in writing that he or she does not want any or all of those types of information about the student and/or the parent designated as directory information.

[NOTE: Federal law allows a school district to specify that the disclosure of directory information will be limited to specific parties, for specific purposes, or both. If the school district chooses to impose these limitations, it is advisable to add a new paragraph VII.C.1.d. that specifies that disclosures of directory information will be limited to specific parties and/or for specific purposes and identify those parties and/or purposes. To the extent a school district adds these restrictions, it must then limit its directory information disclosures to those individuals and/or purposes specified in this public notice. Procedures to address how these restrictions will be enforced by the school district are advised. This is an important policy decision for the local school board which must balance not only the privacy interests of the student against public disclosure, but also the additional administrative requirements such restrictions will place on the school district.]

32. Allow a reasonable period of time after such notice has been given for a parent or eligible student to inform the school district in writing that any or all of the information so designated should not be disclosed without the parent's or eligible student's prior written consent, except as provided in Section VI. of this policy.
43. A parent or eligible student may not opt out of the directory information disclosures to:
 - a. prevent the school district from disclosing or requiring the student to disclose the student's name, ID, or school district e-mail address in a class in which the student is enrolled; or
 - b. prevent the school district from requiring a student to wear, to display publicly, or to disclose a student ID card or badge that exhibits information that may be designated as directory information and that has been properly designated by the school district as directory information.
54. The school district shall not disclose or confirm directory information without meeting the written consent requirements contained in Section VI.A. of this policy if a student's social security number or other non-directory information is used alone or in combination with other data elements to identify or help identify the student or the student's records.

D. Procedure for Obtaining Nondisclosure of Directory Information

The parent's or eligible student's written notice shall be directed to the responsible authority and shall include the following:

1. Name of the student and/or parent, as appropriate;
2. Home address;
3. School presently attended by student;
4. Parent's legal relationship to student, if applicable; and

5. Specific categories of directory information to be made not public without the parent's or eligible student's prior written consent, which shall only be applicable for that school year.

E. Duration

The designation of any information as directory information about a student or parents will remain in effect for the remainder of the school year unless the parent or eligible student provides the written notifications provided herein.

VIII. DISCLOSURE OF PRIVATE RECORDS

A. Private Records

For the purposes herein, education records are records which are classified as private data on individuals by state law and which are accessible only to the student who is the subject of the data and the student's parent if the student is not an eligible student. The school district may not disclose private records or their contents except as summary data, or except as provided in Section VI. of this policy, without the prior written consent of the parent or the eligible student. The school district will use reasonable methods to identify and authenticate the identity of parents, students, school officials, and any other party to whom personally identifiable information from education records is disclosed.

B. Private Records Not Accessible to Parent

In certain cases, state law intends, and clearly provides, that certain information contained in the education records of the school district pertaining to a student be accessible to the student alone, and to the parent only under special circumstances, if at all.

1. The responsible authority may deny access to private data by a parent when a minor student who is the subject of that data requests that the responsible authority deny such access. The minor student's request must be submitted in writing setting forth the reasons for denying access to the parent and must be signed by the minor. Upon receipt of such request the responsible authority shall determine if honoring the request to deny the parent access would be in the best interest of the minor data subject. In making this determination the responsible authority shall consider the following factors:
 - a. whether the minor is of sufficient age and maturity to be able to explain the reasons for and understand the consequences of the request to deny access;
 - b. whether the personal situation of the minor is such that denying parental access may protect the minor data subject from physical or emotional harm;
 - c. whether there are grounds for believing that the minor data subject's reasons for precluding parental access are reasonably accurate;
 - d. whether the data in question is of such a nature that disclosure of it to the parent may lead to physical or emotional harm to the minor data subject; and
 - e. whether the data concerns medical, dental or other health services provided pursuant to Minnesota Statutes, sections 144.341-144.347,

in which case the data may be released only if the failure to inform the parent would seriously jeopardize the health of the minor.

C. Private Records Not Accessible to Student

Students shall not be entitled to access to private data concerning financial records and statements of the student's parent or any information contained therein.

D. Military-Connected Youth Identifier

When a school district updates its enrollment forms in the ordinary course of business, the school district must include a box on the enrollment form to allow students to self-identify as a military-connected youth. For purposes of this section, a "military-connected youth" means having an immediate family member, including a parent or sibling, who is currently in the armed forces either as a reservist or on active duty or has recently retired from the armed forces. Data collected under this provision is private data on individuals, but summary data may be published by the Department of Education.

IX. DISCLOSURE OF CONFIDENTIAL RECORDS

A. Confidential Records

Confidential records are those records and data contained therein which are made not public by state or federal law, and which are inaccessible to the student and the student's parents or to an eligible student.

B. Reports Under the Maltreatment of Minors Reporting Act

Pursuant to Minnesota Statutes, chapter 260E, written copies of reports pertaining to a neglected and/or physically and/or sexually abused child shall be accessible only to the appropriate welfare and law enforcement agencies. In respect to other parties, such data shall be confidential and will not be made available to the parent or the subject individual by the school district. The subject individual, however, may obtain a copy of the report from either the local welfare agency, county sheriff, or the local police department subject to the provisions of Minnesota Statutes, chapter 260E.

Regardless of whether a written report is made under Minnesota Statutes, chapter 260E, as soon as practicable after a school receives information regarding an incident that may constitute maltreatment of a child in a school facility, the school shall inform the parent, legal guardian, or custodian of the child that an incident occurred that may constitute maltreatment of the child, when the incident occurred, and the nature of the conduct that may constitute maltreatment.

C. Investigative Data

Data collected by the school district as part of an active investigation undertaken for the purpose of the commencement or defense of pending civil legal action, or are retained in anticipation of a pending civil legal action are classified as protected nonpublic data in the case of data not on individuals, and confidential data in the case of data on individuals.

1. The school district may make any data classified as protected non-public or confidential pursuant to this subdivision accessible to any person, agency, or the public if the school district determines that such access will aid the law enforcement process, promote public health or safety, or dispel widespread rumor or unrest.

2. A complainant has access to a statement he or she provided to the school district.
3. Parents or eligible students may have access to investigative data of which the student is the subject, but only to the extent the data is not inextricably intertwined with data about other school district students, school district employees, and/or attorney data as defined in Minnesota Statutes, section 13.393.
4. Once a civil investigation becomes inactive, civil investigative data becomes public unless the release of the data would jeopardize another pending civil legal action, except for those portions of such data that are classified as not public data under state or federal law. Any civil investigative data presented as evidence in court or made part of a court record shall be public. For purposes of this provision, a civil investigation becomes inactive upon the occurrence of any of the following events:
 - a. a decision by the school district, or by the chief attorney for the school district, not to pursue the civil legal action. However, such investigation may subsequently become active if the school district or its attorney decides to renew the civil legal action;
 - b. the expiration of the time to file a complaint under the statute of limitations or agreement applicable to the civil legal action; or
 - c. the exhaustion or expiration of rights of appeal by either party to the civil legal action.
5. A "pending civil legal action" for purposes of this subdivision is defined as including, but not limited to, judicial, administrative, or arbitration proceedings.

D. Chemical Abuse Records

To the extent the school district maintains records of the identity, diagnosis, prognosis, or treatment of any student which are maintained in connection with the performance of any drug abuse prevention function conducted, regulated, or directly or indirectly assisted by any department or agency of the United States, such records are classified as confidential and shall be disclosed only for the purposes and under the circumstances expressly authorized by law.

X. DISCLOSURE OF SCHOOL RECORDS PRIOR TO EXCLUSION OR EXPULSION HEARING

At a reasonable time prior to any exclusion or expulsion hearing, the student and the student's parent or guardian or representative shall be given access to all school district records pertaining to the student, including any tests or reports upon which the action proposed by the school district may be based, pursuant to the Minnesota Pupil Fair Dismissal Act, Minnesota Statutes, section 121A.40, *et seq.*

XI. DISCLOSURE OF DATA TO MILITARY RECRUITING OFFICERS AND POST-SECONDARY EDUCATIONAL INSTITUTIONS

- A. The school district will release the names, addresses, electronic mail address (which shall be the electronic mail addresses provided by the school district, if available, that may be released to military recruiting officers only), and home telephone numbers of students in grades 11 and 12 to military recruiting officers and post-secondary educational institutions within sixty (60) days after the date of the request unless a

parent or eligible student has refused in writing to release this data pursuant to Paragraph C. below.

- B. Data released to military recruiting officers under this provision:
1. may be used only for the purpose of providing information to students about military service, state and federal veterans' education benefits, and other career and educational opportunities provided by the military;
 2. cannot be further disseminated to any other person except personnel of the recruiting services of the armed forces; and
 3. copying fees shall not be imposed.
- C. A parent or eligible student has the right to refuse the release of the name, address, electronic mail addresses (which shall be the electronic mail addresses provided by the school, if available, that may be released to military recruiting officers only) or home telephone number to military recruiting officers and post-secondary educational institutions. To refuse the release of the above information to military recruiting officers and post-secondary educational institutions, a parent or eligible student must notify the responsible authority [*designate title of individual, i.e., building principal*] in writing by [*date*] each year. The written request must include the following information:
1. Name of student and parent, as appropriate;
 2. Home address;
 3. Student's grade level;
 4. School presently attended by student;
 5. Parent's legal relationship to student, if applicable;
 6. Specific category or categories of information which are not to be released to military recruiting officers and post-secondary educational institutions; and
 7. Specific category or categories of information which are not to be released to the public, including military recruiting officers and post-secondary educational institutions.
- D. Annually, the school district will provide public notice by any means that are reasonably likely to inform the parents and eligible students of their rights to refuse to release the names, addresses, and home phone numbers of students in grades 11 and 12 without prior consent.
- E. A parent or eligible student's refusal to release the above information to military recruiting officers and post-secondary educational institutions does not affect the school district's release of directory information to the rest of the public, which includes military recruiting officers and post-secondary educational institutions. In order to make any directory information about a student private, the procedures contained in Section VII. of this policy also must be followed. Accordingly, to the extent the school district has designated the name, address, home phone number, and grade level of students as directory information, absent a request from a parent or eligible student not to release such data, this information will be public data and accessible to members of the public, including military recruiting officers and

post-secondary educational institutions.

XII. LIMITS ON REDISCLOSURE

A. Redisclosure

Consistent with the requirements herein, the school district may only disclose personally identifiable information from the education records of a student on the condition that the party to whom the information is to be disclosed will not disclose the information to any other party without the prior written consent of the parent of the student or the eligible student, except that the officers, employees, and agents of any party receiving personally identifiable information under this section may use the information, but only for the purposes for which the disclosure was made.

B. Redisclosure Not Prohibited

1. Subdivision A. of this section does not prevent the school district from disclosing personally identifiable information under Section VI. of this policy with the understanding that the party receiving the information may make further disclosures of the information on behalf of the school district provided:

a. The disclosures meet the requirements of Section VI. of this policy; and

b. The school district has complied with the record-keeping requirements of Section XIII. of this policy.

2. Subdivision A. of this section does not apply to disclosures made pursuant to court orders or lawfully issued subpoenas or litigation, to disclosures of directory information, to disclosures to a parent or student or to parents of dependent students, or to disclosures concerning sex offenders and other individuals required to register under 42 United States Code, section 14071. However, the school district must provide the notification required in Section XII.D. of this policy if a redisclosure is made based upon a court order or lawfully issued subpoena.

[NOTE: 42 United States Code, section§ 14071 was repealed. School districts should retain this statutory reference, however, as it remains a reference in FERPA and the Minnesota Government Data Practices Act and still may apply to individuals required to register prior to the repeal of this law.]

C. Classification of Disclosed Data

The information disclosed shall retain the same classification in the hands of the party receiving it as it had in the hands of the school district.

D. Notification

The school district shall inform the party to whom a disclosure is made of the requirements set forth in this section, except for disclosures made pursuant to court orders or lawfully issued subpoenas, disclosure of directory information under Section VII. of this policy, disclosures to a parent or student, or disclosures to parents of a dependent student. In the event that the Family Policy Compliance Office determines that a state or local educational authority, a federal agency headed by an official listed in 34 Code of Federal Regulations, section 99.31(a)(3), or an authorized representative of a state or local educational authority or a federal agency headed by an official listed in section 99.31(a)(3), or a third party outside of the school district

improperly rediscloses personally identifiable information from education records or fails to provide notification required under this section of this policy, the school district may not allow that third party access to personally identifiable information from education records for at least five (5) years.

XIII. RESPONSIBLE AUTHORITY; RECORD SECURITY; AND RECORD KEEPING

A. Responsible Authority

The responsible authority shall be responsible for the maintenance and security of student records.

B. Record Security

The principal of each school subject to the supervision and control of the responsible authority shall be the records manager of the school, and shall have the duty of maintaining and securing the privacy and/or confidentiality of student records.

C. Plan for Securing Student Records

The building principal shall submit to the responsible authority a written plan for securing students records by September 1 of each school year. The written plan shall contain the following information:

1. A description of records maintained;
2. Titles and addresses of person(s) responsible for the security of student records;
3. Location of student records, by category, in the buildings;
4. Means of securing student records; and
5. Procedures for access and disclosure.

D. Review of Written Plan for Securing Student Records

The responsible authority shall review the plans submitted pursuant to Paragraph C. of this section for compliance with the law, this policy, and the various administrative policies of the school district. The responsible authority shall then promulgate a chart incorporating the provisions of Paragraph C. which shall be attached to and become a part of this policy.

E. Record Keeping

1. The principal shall, for each request for and each disclosure of personally identifiable information from the education records of a student, maintain a record, with the education records of the student, that indicates:
 - a. the parties who have requested or received personally identifiable information from the education records of the student;
 - b. the legitimate interests these parties had in requesting or obtaining the information; and
 - c. the names of the state and local educational authorities and federal

officials and agencies listed in Section VI.B.4. of this policy that may make further disclosures of personally identifiable information from the student's education records without consent.

2. In the event the school district discloses personally identifiable information from an education record of a student pursuant to Section XII.B. of this policy, the record of disclosure required under this section shall also include:
 - a. the names of the additional parties to which the receiving party may disclose the information on behalf of the school district;
 - b. the legitimate interests under Section VI. of this policy which each of the additional parties has in requesting or obtaining the information; and
 - c. a copy of the record of further disclosures maintained by a state or local educational authority or federal official or agency listed in Section VI.B.4. of this policy in accordance with 34 Code of Federal Regulations, section 99.32 and to whom the school district disclosed information from an education record. The school district shall request a copy of the record of further disclosures from a state or local educational authority or federal official or agency to whom education records were disclosed upon a request from a parent or eligible student to review the record of requests for disclosure.

3. Section XIII.E.1. does not apply to requests by or disclosure to a parent of a student or an eligible student, disclosures pursuant to the written consent of a parent of a student or an eligible student, requests by or disclosures to other school officials under Section VI.B.1. of this policy, to requests for disclosures of directory information under Section VII. of this policy, or to a party seeking or receiving the records as directed by a federal grand jury or other law enforcement subpoena and the issuing court or agency has ordered that the existence or the contents of the subpoena or the information provided in response to the subpoena not be disclosed or as directed by an ex parte court order obtained by the United States Attorney General (or designee not lower than an Assistant Attorney General) concerning investigations or prosecutions of an offense listed in 18 United States Code, section 2332b(g)(5)(B) or an act of domestic or international terrorism.

[NOTE: While Section XIII.E.1. does not apply to requests for or disclosures of directory information under Section VII. of this policy, to the extent the school district chooses to limit the disclosure of directory information to specific parties, for specific purposes, or both, it is advisable that records be kept to identify the party to whom the disclosure was made and/or purpose for the disclosure.]

4. The record of requests of disclosures may be inspected by:
 - a. the parent of the student or the eligible student;
 - b. the school official or his or her assistants who are responsible for the custody of the records; and
 - c. the parties authorized by law to audit the record-keeping procedures of the school district.

5. The school district shall record the following information when it discloses

personally identifiable information from education records under the health or safety emergency exception:

- a. the articulable and significant threat to the health or safety of a student or other individual that formed the basis for the disclosure; and
 - b. the parties to whom the school district disclosed the information.
6. The record of requests and disclosures shall be maintained with the education records of the student as long as the school district maintains the student's education records.

XIV. RIGHT TO INSPECT AND REVIEW EDUCATION RECORDS

A. Parent of a Student, an Eligible Student or the Parent of an Eligible Student Who is Also a Dependent Student

The school district shall permit the parent of a student, an eligible student, or the parent of an eligible student who is also a dependent student who is or has been in attendance in the school district to inspect or review the education records of the student, except those records which are made confidential by state or federal law or as otherwise provided in Section VIII. of this policy.

B. Response to Request for Access

The school district shall respond to any request pursuant to Subdivision A. of this section immediately, if possible, or within ten (10) days of the date of the request, excluding Saturdays, Sundays, and legal holidays.

C. Right to Inspect and Review

The right to inspect and review education records under Subdivision A. of this section includes:

1. The right to a response from the school district to reasonable requests for explanations and interpretations of records; and
2. If circumstances effectively prevent the parent or eligible student from exercising the right to inspect and review the education records, the school district shall provide the parent or eligible student with a copy of the records requested or make other arrangements for the parent or eligible student to inspect and review the requested records.
3. Nothing in this policy shall be construed as limiting the frequency of inspection of the education records of a student with a disability by the student's parent or guardian or by the student upon the student reaching the age of majority.

D. Form of Request

Parents or eligible students shall submit to the school district a written request to inspect education records which identify as precisely as possible the record or records he or she wishes to inspect.

E. Collection of Student Records

If a student's education records are maintained in more than one location, the

responsible authority may collect copies of the records or the records themselves from the various locations so they may be inspected at one site. However, if the parent or eligible student wishes to inspect these records where they are maintained, the school district shall attempt to accommodate those wishes. The parent or eligible student shall be notified of the time and place where the records may be inspected.

F. Records Containing Information on More Than One Student

If the education records of a student contain information on more than one student, the parent or eligible student may inspect and review or be informed of only the specific information which pertains to that student.

G. Authority to Inspect or Review

The school district may presume that either parent of the student has authority to inspect or review the education records of a student unless the school district has been provided with evidence that there is a legally binding instrument or a state law or court order governing such matters as marriage dissolution, separation, or custody which provides to the contrary.

H. Fees for Copies of Records

1. The school district shall charge a reasonable fee for providing photocopies or printed copies of records unless printing a copy is the only method to provide for the inspection of data. In determining the amount of the reasonable fee, the school district shall consider the following:
 - a. the cost of materials, including paper, used to provide the copies;
 - b. the cost of the labor required to prepare the copies;
 - c. any schedule of standard copying charges established by the school district in its normal course of operations;
 - d. any special costs necessary to produce such copies from machine-based record-keeping systems, including but not limited to computers and microfilm systems; and
 - e. mailing costs.
2. If 100 or fewer pages of black and white, letter or legal size paper copies are requested, actual costs shall not be used, and, instead, the charge shall be no more than 25 cents for each page copied.
3. The cost of providing copies shall be borne by the parent or eligible student.
4. The responsible authority, however, may not impose a fee for a copy of an education record made for a parent or eligible student if doing so would effectively prevent or, in the case of a student with a disability, impair the parent or eligible student from exercising their right to inspect or review the student's education records.

XV. REQUEST TO AMEND RECORDS; PROCEDURES TO CHALLENGE DATA

A. Request to Amend Education Records

The parent of a student or an eligible student who believes that information contained in the education records of the student is inaccurate, misleading, or violates the privacy rights of the student may request that the school district amend those records.

1. The request shall be in writing, shall identify the item the requestor believes to be inaccurate, misleading, or in violation of the privacy or other rights of the student, shall state the reason for this belief, and shall specify the correction the requestor wishes the school district to make. The request shall be signed and dated by the requestor.
2. The school district shall decide whether to amend the education records of the student in accordance with the request within thirty (30) days after receiving the request.
3. If the school district decides to refuse to amend the education records of the student in accordance with the request, it shall inform the parent of the student or the eligible student of the refusal and advise the parent or eligible student of the right to a hearing under Subdivision B. of this section.

B. Right to a Hearing

If the school district refuses to amend the education records of a student, the school district, on request, shall provide an opportunity for a hearing in order to challenge the content of the student's education records to ensure that information in the education records of the student is not inaccurate, misleading, or otherwise in violation of the privacy or other rights of the student. A hearing shall be conducted in accordance with Subdivision C. of this section.

1. If, as a result of the hearing, the school district decides that the information is inaccurate, misleading, or otherwise in violation of the privacy or other rights of the student, it shall amend the education records of the student accordingly and so inform the parent of the student or the eligible student in writing.
2. If, as a result of the hearing, the school district decides that the information is not inaccurate, misleading, or otherwise in violation of the privacy or other rights of the student, it shall inform the parent or eligible student of the right to place a statement in the record commenting on the contested information in the record or stating why he or she disagrees with the decision of the school district, or both.
3. Any statement placed in the education records of the student under Subdivision B. of this section shall:
 - a. be maintained by the school district as part of the education records of the student so long as the record or contested portion thereof is maintained by the school district; and
 - b. if the education records of the student or the contested portion thereof is disclosed by the school district to any party, the explanation shall also be disclosed to that party.

C. Conduct of Hearing

1. The hearing shall be held within a reasonable period of time after the school district has received the request, and the parent of the student or the eligible student shall be given notice of the date, place, and time reasonably in advance of the hearing.

2. The hearing may be conducted by any individual, including an official of the school district who does not have a direct interest in the outcome of the hearing. The school board attorney shall be in attendance to present the school board's position and advise the designated hearing officer on legal and evidentiary matters.
3. The parent of the student or eligible student shall be afforded a full and fair opportunity for hearing to present evidence relative to the issues raised under Subdivisions A. and B. of this section and may be assisted or represented by individuals of his or her choice at his or her own expense, including an attorney.
4. The school district shall make a decision in writing within a reasonable period of time after the conclusion of the hearing. The decision shall be based solely on evidence presented at the hearing and shall include a summary of evidence and reasons for the decision.

D. Appeal

The final decision of the designated hearing officer may be appealed in accordance with the applicable provisions of Minnesota Statutes, chapter 14 relating to contested cases.

XVI. PROBLEMS ACCESSING DATA

- A. The data practices compliance official is the designated employee to whom persons may direct questions or concerns regarding problems in obtaining access to data or other data practices problems.
- B. Data practices compliance official means ***[designate title and actual name of individual]***.
- C. Any request by an individual with a disability for reasonable modifications of the school district's policies or procedures for purposes of accessing records shall be made to the data practices compliance official.

XVII. COMPLAINTS FOR NONCOMPLIANCE WITH FERPA

A. Where to File Complaints

Complaints regarding alleged violations of rights accorded parents and eligible students by FERPA, and the rules promulgated thereunder, shall be submitted in writing to the U.S. Department of Education, Student Privacy Policy Office, 400 Maryland Avenue S.W., Washington, D.C. 20202-8520.

B. Content of Complaint

A complaint filed pursuant to this section must contain specific allegations of fact giving reasonable cause to believe that a violation of FERPA and the rules promulgated thereunder has occurred.

XVIII. WAIVER

A parent or eligible student may waive any of his or her rights provided herein pursuant to FERPA. A waiver shall not be valid unless in writing and signed by the parent or eligible student. The school district may not require such a waiver.

XIX. ANNUAL NOTIFICATION OF RIGHTS

A. Contents of Notice

The school district shall give parents of students currently in attendance and eligible students currently in attendance annual notice by such means as are reasonably likely to inform the parents and eligible students of the following:

1. That the parent or eligible student has a right to inspect and review the student's education records and the procedure for inspecting and reviewing education records;
2. That the parent or eligible student has a right to seek amendment of the student's education records to ensure that those records are not inaccurate, misleading, or otherwise in violation of the student's privacy or other rights and the procedure for requesting amendment of records;
3. That the parent or eligible student has a right to consent to disclosures of personally identifiable information contained in the student's education records, except to the extent that federal and state law and the regulations promulgated thereunder authorize disclosure without consent;
4. That the parent or eligible student has a right to file a complaint with the U.S. Department of Education regarding an alleged failure by the school district to comply with the requirements of FERPA and the rules promulgated thereunder;
5. The criteria for determining who constitutes a school official and what constitutes a legitimate educational interest for purposes of disclosing education records to other school officials whom the school district has determined to have legitimate educational interests; and
6. That the school district forwards education records on request to a school in which a student seeks or intends to enroll or is already enrolled as long as the disclosure is for purposes related to the student's enrollment or transfer and that such records may include suspension and expulsion records pursuant to the federal Every Student Succeeds Act and, if applicable, a student's history of violent behavior.

B. Notification to Parents of Students Having a Primary Home Language Other Than English

The school district shall provide for the need to effectively notify parents of students identified as having a primary or home language other than English.

C. Notification to Parents or Eligible Students Who are Disabled

The school district shall provide for the need to effectively notify parents or eligible students identified as disabled.

XX. DESTRUCTION AND RETENTION OF RECORDS

Destruction and retention of records by the school district shall be controlled by state and federal law.

XXI. COPIES OF POLICY

Copies of this policy may be obtained by parents and eligible students at the superintendent's office.

Legal References: Minn. Stat. Ch. 13 (Minnesota Government Data Practices Act)
Minn. Stat. § 13.32, Subd. 5 (Directory Information)
Minn. Stat. § 13.393 (Attorneys)
Minn. Stat. Ch. 14 (Administrative Procedures Act)
Minn. Stat. § 120A.22 (Compulsory Instruction)
Minn. Stat. § 121A.40-121A.56 (The Pupil Fair Dismissal Act)
Minn. Stat. § 121A.75 (Receipt of Records; Sharing)
Minn. Stat. § 127A.852 (Military-Connected Youth Identifier)
Minn. Stat. § 144.341-144.347 (Consent of Minors for Health Services)
Minn. Stat. Ch. 256B (Medical Assistance for Needy Persons)
Minn. Stat. Ch. 256L (MinnesotaCare)
Minn. Stat. § 260B.171, Subds. 3 and 5 (Disposition Order and Peace Officer Records of Children)
Minn. Stat. Ch. 260E (Reporting of Maltreatment of Minors)
Minn. Stat. § 363A.42 (Public Records; Accessibility)
Minn. Stat. § 480.40 (Personal Information, Dissemination)
Minn. Stat. § 626.557 (Reporting of Maltreatment of Vulnerable Adults)
Minn. Rules Parts 1205.0100-1205.2000 (Data Practices)
10 U.S.C. § 503(b) and (c) (Enlistments: Recruiting Campaigns; Compilation of Directory Information)
18 U.S.C. § 2331 (Definitions)
18 U.S.C. § 2332b (Acts of Terrorism Transcending National Boundaries)
20 U.S.C. § 1232g *et seq.* (Family Educational Rights and Privacy Act)
20 U.S.C. § 6301 *et seq.* (Every Student Succeeds Act)
20 U.S.C. § 7908 (Armed Forces Recruiting Information)
20 U.S.C. § 7917 (Transfer of School Disciplinary Records)
25 U.S.C. § 5304 (Definitions – Tribal Organization)
26 U.S.C. §§ 151 and 152 (Internal Revenue Code)
42 U.S.C. § 1711 *et seq.* (Child Nutrition Act)
42 U.S.C. § 1751 *et seq.* (Richard B. Russell National School Lunch Act)
34 C.F.R. §§ 99.1-99.67 (Family Educational Rights and Privacy)
34 C.F.R. § 300.610-300.627 (Confidentiality of Information)
42 C.F.R. § 2.1 *et seq.* (Confidentiality of Drug Abuse Patient Records)
Gonzaga University v. Doe, 536 U.S. 273 309 (2002)
Dept. of Admin. Advisory Op. No. 21-008 (December 8, 2021)

Cross References: MSBA/MASA Model Policy 414 (Mandated Reporting of Child Neglect or Physical or Sexual Abuse)
MSBA/MASA Model Policy 417 (Chemical Use and Abuse)
MSBA/MASA Model Policy 506 (Student Discipline)
MSBA/MASA Model Policy 519 (Interviews of Students by Outside Agencies)
MSBA/MASA Model Policy 520 (Student Surveys)
MSBA/MASA Model Policy 711 (Video Recording on School Buses)
MSBA/MASA Model Policy 722 (Public Data Requests)
MSBA/MASA Model Policy 906 (Community Notification of Predatory Offenders)
MSBA School Law Bulletin "I" (School Records – Privacy – Access to Data)

Revised: _____

516 STUDENT MEDICATION AND TELEHEALTH

[NOTE: The necessary provisions for complying with Minnesota Statutes, sections 121A.22, Administration of Drugs and Medicine, 121A.221, Possession and Use of Asthma Inhalers by Asthmatic Students, and 121A.222, Possession and Use of Nonprescription Pain Relievers by Secondary Students are included in this policy. The statutes do not regulate administration of drugs and medicine for students aged 18 and over or other nonprescription medications. Please note that section 121A.22 does not require school districts to apply the administration of medication rule to drugs or medicine used off school grounds, drugs or medicines used in connection with athletics or extra-curricular activities, and drugs and medicines that are used in connection with activities that occur before or after the regular school day.]

I. PURPOSE

The purpose of this policy is to set forth the provisions that must be followed when administering nonemergency prescription medication to students at school.

II. GENERAL STATEMENT OF POLICY

The school district acknowledges that some students may require prescribed drugs or medication **or telehealth** during the school day. The school district's licensed school nurse, trained health clerk, principal, or teacher will administer prescribed medications, except any form of medical cannabis, in accordance with law and school district procedures.

III. DRUG AND MEDICATION REQUIREMENTS

[NOTE: The June 2024 Model Policy 516 revisions include insertion of headings and rearrangement of paragraphs so that similar content is grouped together. School boards can choose whether to make these revisions.]

A. Administration of Drugs and Medicine

1. The administration of ~~prescription~~ medication or drugs at school requires a completed signed request from the student's parent. An oral request must be reduced to writing within two school days, provided that the school district may rely on an oral request until a written request is received.
2. Drugs and medicine subject to Minnesota Statutes, 121A.22 must be administered, to the extent possible, according to school board procedures that must be developed in consultation with:
 - a. with a licensed nurse, in a district that employs a licensed nurse under Minnesota Statutes, section 148.171;
 - b. with a licensed school nurse, in a district that employs a licensed school nurse licensed under Minnesota Rules, part 8710.6100;
 - c. with a public or private health-related organization, in a district that contracts with a public or private health or health-related organization, according to Minnesota Statutes, 121A.21; or
 - d. with the appropriate party, in a district that has an arrangement approved by the Commissioner of the Minnesota Department of Education, according to Minnesota Statutes, 121A.21.

[NOTE: Paragraph III.A.2 had appeared in a different spot in previous versions of this model policy. In June 2024, the paragraph is located here and is updated to reflect 2024 legislative changes.]

3. Exclusions

[Note: The provisions of III.A.3 are optional. The school board may choose to include or exclude any of the provisions specified. These exclusions appeared in previous versions of this model policy.]

The provisions on administration of drugs and medicine above do not apply to drugs or medicine that are:

- a. purchased without a prescription;
- b. used by a pupil who is 18 years old or older;
- c. used in connection with services for which a minor may give effective consent;
- d. used in situations in which, in the judgment of the school personnel, including a licensed nurse, who are present or available, the risk to the pupil's life or health is of such a nature that drugs or medicine should be given without delay;
- e. used off the school grounds;
- f. used in connection with athletics or extracurricular activities;
- g. used in connection with activities that occur before or after the regular school day;
- h. provided or administered by a public health agency to prevent or control an illness or a disease outbreak as provided under Minnesota law;
- i. prescription asthma or reactive airway disease medications can be self-administered by a student with an asthma inhaler if:
 - a. the school district has received a written authorization each school year from the pupil's parent permitting the student to self-administer the medication;
 - b. the inhaler is properly labeled for that student; and
 - c. the parent has not requested school personnel to administer the medication to the student.

In a school that does not have a school nurse or school nursing services, the student's parent or guardian must submit written verification from the prescribing professional which documents that an assessment of the student's knowledge and skills to safely possess and use an asthma inhaler in a school setting has been completed.

If the school district employs a school nurse or provides school nursing services under another arrangement, the school nurse or other appropriate party must assess the student's knowledge and skills to safely possess and use an asthma inhaler in a school setting and enter into the student's school health record a plan to implement safe

possession and use of asthma inhalers.

- j. epinephrine auto-injectors, consistent with Minnesota Statutes, section 121A.2205, if the parent and prescribing medical professional annually inform the pupil's school in writing that
 - a. the pupil may possess the epinephrine or
 - b. the pupil is unable to possess the epinephrine and requires immediate access to epinephrine auto-injectors that the parent provides properly labeled to the school for the pupil as needed.
- k. For the purposes of Minnesota Statutes, 121A.22, special health treatments and health functions, such as catheterization, tracheostomy suctioning, and gastrostomy feedings, do not constitute administration of drugs or medicine.
- l. Emergency health procedures, including emergency administration of drugs and medicine are not subject to this policy.

B. Prescription Medication

1. ~~1.~~ An "Administering Prescription Medications" form must be completed annually (once per school year) and/or when a change in the prescription or requirements for administration occurs. Prescription medication as used in this policy does not include any form of medical cannabis as defined in Minnesota Statutes, section 152.22, subdivision 6.
2. Prescription medication must come to school in the original container labeled for the student by a pharmacist in accordance with law and must be administered in a manner consistent with the instructions on the label.
3. The school nurse may request to receive further information about the prescription, if needed, prior to administration of the substance.
4. Prescription medications are not to be carried by the student, but will be left with the appropriate school district personnel. Exceptions to this requirement are: prescription asthma medications self-administered with an inhaler (See Paragraph III.A.3(i) above Part 3.5, below), and medications administered as noted in a written agreement between the school district and the parent or as specified in an IEP (individualized education program), Section 504 plan, or IHP (individual health plan).
5. The school must be notified immediately by the parent or student 18 years old or older in writing of any change in the student's prescription medication administration. A new medical authorization or container label with new pharmacy instructions shall be required immediately as well.
6. The school nurse, or other designated person, shall be responsible for the filing of the Administering Prescription Medications form in the health records section of the student file. The school nurse, or other designated person, shall be responsible for providing a copy of such form to the principal and to other personnel designated to administer the medication.
7. For drugs or medicine used by children with a disability, administration may be as provided in the IEP, Section 504 plan or IHP.

~~Procedures for administration of drugs and medicine at school and school activities shall be developed in consultation with a school nurse, a licensed school nurse, or a public or private health organization or other appropriate~~

~~party (if appropriately contracted by the school district under Minnesota Statutes section 121A.21). The school district administration shall submit these procedures and any additional guidelines and procedures necessary to implement this policy to the school board for approval. Upon approval by the school board, such guidelines and procedures shall be an addendum to this policy.~~

[NOTE: This paragraph is moved to Paragraph III.A.3 above, where it is updated to reflect 2024 legislative changes.]

8. ~~If the administration of a drug or medication described in this section requires the school district to store the drug or medication, the parent or legal guardian must inform the school if the drug or medication is a controlled substance. For a drug or medication that is not a controlled substance, the request must include a provision designating the school district as an authorized entity to transport the drug or medication for the purpose of destruction if any unused drug or medication remains in the possession of school personnel. For a drug or medication that is a controlled substance, the request must specify that the parent or legal guardian is required to retrieve the drug or controlled substance when requested by the school.~~

[NOTE: Starting in June 2024, the exceptions appear under Article III.A.3 above.]

1. ~~Special health treatments and health functions such as catheterization, tracheostomy suctioning, and gastrostomy feedings do not constitute administration of drugs and medicine;~~
2. ~~Emergency health procedures, including emergency administration of drugs and medicine are not subject to this policy;~~
3. ~~Drugs or medicine provided or administered by a public health agency to prevent or control an illness or a disease outbreak are not governed by this policy;~~
4. ~~Drugs or medicines used at school in connection with services for which a minor may give effective consent are not governed by this policy;~~
5. ~~Drugs or medicines that are~~
6. ~~Medications;~~
 - a. ~~that are used off school grounds;~~
 - b. ~~that are used in connection with athletics or extracurricular activities;~~
 - c. ~~that are used in connection with activities that occur before or after the regular school day are not governed by this policy.~~

C. Nonprescription Medication

A secondary student may possess and use nonprescription pain relief in a manner consistent with the labeling, if the school district has received written authorization from the student's parent or guardian permitting the student to self-administer the medication. The parent or guardian must submit written authorization for the student to self-administer the medication each school year. The school district may revoke a student's privilege to possess and use nonprescription pain relievers if the school district determines that the student is abusing the privilege. This provision does not apply to the possession or use of any drug or product containing ephedrine or pseudoephedrine as its sole active ingredient or as one of its active ingredients. Except as stated in this paragraph, only prescription medications are governed by this

policy.

[NOTE: School districts should consult with licensed medical and nursing personnel to address whether nonprescription medications will be allowed at elementary schools and whether and under what conditions school personnel will participate in storing or administering nonprescription medications.]

D. Possession and Use of Epinephrine Auto-Injectors

At the start of each school year or at the time a student enrolls in school, whichever is first, a student's parent, school staff, including those responsible for student health care, and the prescribing medical professional must develop and implement an individualized written health plan for a student who is prescribed epinephrine auto-injectors that enables the student to:

1. possess epinephrine auto-injectors; or
2. if the parent and prescribing medical professional determine the student is unable to possess the epinephrine, have immediate access to epinephrine auto-injectors in close proximity to the student at all times during the instructional day.

For the purposes of this policy, "instructional day" is defined as eight hours for each student contact day.

[NOTE: Minnesota law states that "the school board of the school district must define instructional day for the purposes of Minnesota Statutes, 121A.2205." A sample definition appears above. School districts can create a definition that fits their circumstances.]

The plan must designate the school staff responsible for implementing the student's health plan, including recognizing anaphylaxis and administering epinephrine auto-injectors when required, consistent with state law. This health plan may be included in a student's **Section 504** plan.

Districts and schools may obtain and possess epinephrine auto-injectors to be maintained and administered by school personnel, including a licensed nurse, to a student or other individual if, in good faith, it is determined that person is experiencing anaphylaxis regardless of whether the student or other individual has a prescription for an epinephrine auto-injector. The administration of an epinephrine auto-injector in accordance with Minnesota Statutes, section 121A.2207 is not the practice of medicine.

Effective July 1, 2024, registered nurses may administer epinephrine auto-injectors in a school setting according to a condition-specific protocol as authorized under Minnesota Statutes, section 148.235, subdivision 8. Notwithstanding any limitation in Minnesota Statutes, sections 148.171 to 148.285, licensed practical nurses may administer epinephrine auto-injectors in a school setting according to a condition-specific protocol that does not reference a specific patient and that specifies the circumstances under which the epinephrine auto-injector is to be administered, when caring for a patient whose condition falls within the protocol.

[NOTE: The paragraph above was signed into law in May 2024. It is new model policy language.]

A district or school may enter into arrangements with manufacturers of epinephrine auto-injectors to obtain epinephrine auto-injectors at fair-market, free, or reduced prices. A third party, other than a manufacturer or supplier, may pay for a school's supply of epinephrine auto-injectors.

E. Sunscreen

A student may possess and apply a topical sunscreen product during the school day while on school property or at a school-sponsored event without a prescription, physician's note, or other documentation from a licensed health care professional. School personnel are not required to provide sunscreen or assist students in applying sunscreen.

~~L. "Parent" for students 18 years old or older is the student.~~

F. Procedure regarding unclaimed drugs or medications.

1. The school district has adopted the following procedure for the collection and transport of any unclaimed or abandoned prescription drugs or medications remaining in the possession of school personnel in accordance with this policy. Before the transportation of any prescription drug or medication under this policy, the school district shall make a reasonable attempt to return the unused prescription drug or medication to the student's parent or legal guardian. Transportation of unclaimed or unused prescription drugs or medications will occur at least annually, but may occur more frequently at the discretion of the school district.
2. If the unclaimed or abandoned prescription drug is not a controlled substance as defined under Minnesota Statutes, section 152.01, subdivision 4, or is an over-the-counter medication, the school district will either designate an individual who shall be responsible for transporting the drug or medication to a designated drop-off box or collection site or request that a law enforcement agency transport the drug or medication to a drop-off box or collection site on behalf of the school district.
3. If the unclaimed or abandoned prescription drug is a controlled substance as defined in Minnesota Statutes, section 152.01, subdivision 4, the school district or school personnel is prohibited from transporting the prescription drug to a drop-off box or collection site for prescription drugs identified under this paragraph. The school district must request that a law enforcement agency transport the prescription drug or medication to a collection bin that complies with Drug Enforcement Agency regulations, or if a site is not available, under the agency's procedure for transporting drugs.

IV. ACCESS TO SPACE FOR MENTAL HEALTH CARE THROUGH TELEHEALTH

- A. Beginning October 1, 2024, to the extent space is available, the school district must provide an enrolled secondary school student with access during regular school hours, and to the extent staff is available, before or after the school day on days when students receive instruction at school, to space at the school site that a student may use to receive mental health care through telehealth from a student's licensed mental health provider. A secondary school must develop a plan with procedures to receive requests for access to the space.
- B. The space must provide a student privacy to receive mental health care.
- C. A student may use a school-issued device to receive mental health care through telehealth if such use is consistent with the district or school policy governing acceptable use of the school-issued device.
- D. A school may require a student requesting access to space under this section to submit to the school a signed and dated consent from the student's parent or guardian, or from the student if the student is age 16 or older, authorizing the student's licensed mental health provider to release information from the student's health record that is requested by the school to confirm the student is currently receiving mental health care from the provider. Such a consent is valid for the school

year in which it is submitted.

[NOTE: The Minnesota legislature enacted Article IV in the spring 2024.]

- Legal References:** Minn. Stat. § 13.32 (Educational Data)
Minn. Stat. § 121A.21 (~~School Health Services~~~~Hiring of Health Personnel~~)
Minn. Stat. § 121A.216 (Access to Space for Mental Health Care through Telehealth)
Minn. Stat. § 121A.22 (Administration of Drugs and Medicine)
Minn. Stat. § 121A.2205 (Possession and Use of Epinephrine Auto-Injectors; Model Policy)
Minn. Stat. § 121A.2207 (Life-Threatening Allergies in Schools; Stock Supply of Epinephrine Auto-Injectors)
Minn. Stat. § 121A.221 (Possession and Use of Asthma Inhalers by Asthmatic Students)
Minn. Stat. § 121A.222 (Possession and Use of Nonprescription Pain Relievers by Secondary Students)
Minn. Stat. § 121A.223 (Possession and Use of Sunscreen)
Minn. Stat. § 148.171 (Definitions; Title)
Minn. Stat. § 151.212 (Label of Prescription Drug Containers)
Minn. Stat. § 152.01 (Definitions)
Minn. Stat. § 152.22 (Definitions)
Minn. Stat. § 152.23 (Limitations)
Minn. Rule 8710.6100 (School Nurse)
20 U.S.C. § 1400 *et seq.* (Individuals with Disabilities Education Act)
29 U.S.C. § 794 *et seq.* (Rehabilitation Act of 1973, § 504)
- Cross References:** MSBA/MASA Model Policy 418 (Drug-Free Workplace/Drug-Free School)

Revised: _____

608 INSTRUCTIONAL SERVICES – SPECIAL EDUCATION

[NOTE: The provisions of this policy substantially reflect statutory and regulatory requirements.]

I. PURPOSE

The purpose of this policy is to set forth the position of the school board on the need to provide special educational services to some students in the school district.

II. GENERAL STATEMENT OF POLICY

The school board recognizes that some students need special education and further recognizes the importance of providing a free appropriate public education and delivery system for students in need of special education.

III. CHILDREN BIRTH THROUGH AGE SIX EXPERIENCING DEVELOPMENTAL DELAYS

- A. "Child with a disability" means a child identified under federal and state special education law as deaf or hard-of-hearing, blind or visually impaired, deafblind, or having a speech or language impairment, a physical impairment, other health disability, developmental cognitive disability, an emotional or behavioral disorder, specific learning disability, autism spectrum disorder, traumatic brain injury, or severe multiple impairments, and who needs special education and related services, as determined by the rules of the Commissioner of the Minnesota Department of Children, Youth, and Families for children from birth through age two and by the rules of the Commissioner of the Minnesota Department of Education for all other children. A licensed physician, an advanced practice registered nurse, a physician assistant, or a licensed psychologist is qualified to make a diagnosis and determination of attention deficit disorder or attention deficit hyperactivity disorder for purposes of identifying a child with a disability.
- B. In addition to Paragraph A, every child under age three and, at local district discretion, every child from age three through age six, who needs special instruction and services, as determined by the rules of the Commissioner of the Minnesota Department of Children, Youth, and Families for children under age three and by the rules of the Commissioner of the Minnesota Department of Education for children ages three through six, because the child has a substantial delay or has a diagnosed physical or mental condition or disorder with a high probability of resulting in developmental delay is a child with a disability.
- C. A child with a short-term or temporary physical or emotional illness or disability, as determined by the rules of the Commissioner of the Minnesota Department of Children, Youth, and Families for children from birth through age two and by the rules of the Commissioner of the Minnesota Department of Education for all other children, is not a child with a disability.

[NOTE: The 2024 Minnesota legislature revised these provisions in part to account for the responsibilities of the new Department of Children, Youth, and Families. The provisions quote Minnesota Statutes, section 125A.02.]

IV. RESPONSIBILITIES

- A. The school board accepts its responsibility to identify, evaluate, and provide special education and related services for ~~disabled~~ children with a disability who are properly the responsibility of the school district and who meet the criteria to qualify for special

education and related services as set forth in Minnesota and federal law.

- B. The school district shall ensure that all qualified children with a disability are provided special education and related services that are appropriate to their educational needs.
- C. When such services require or result from interagency cooperation, the school district shall participate in such interagency activities in compliance with applicable federal and state law.
- D. The school district may conduct an assessment for developmental adapted physical education, as defined in Minnesota Rules, part 3525.1352, as a stand-alone evaluation without conducting a comprehensive evaluation of the student in accordance with prior written notice provisions in Minnesota Statutes, section 125A.091, subdivision 3a. A parent or guardian may request that the school district conduct a comprehensive evaluation of the parent's or guardian's student.

[NOTE: The 2024 Minnesota legislature enacted paragraph D. This provision is permissive, not mandatory. A school board can decide whether to add it to a policy.]

Legal References: Minn. Stat. § 124D.03 (Enrollment Options Program)
Minn. Stat. § 125A.02 (Child with a Disability Defined)
Minn. Stat. § 125A.027 (Rulemaking)
Minn. Stat. § 125A.03 (Special Instruction for Children with a Disability)
Minn. Stat. § 125A.08 (Individualized Education Programs)
Minn. Stat. § 125A.15 (Placement in Another District; Responsibility)
Minn. Stat. § 125A.29 (Responsibilities of County Boards and School Boards))
20 U.S.C. § 1400 *et seq.* (Individuals with Disabilities Education Act)

Cross References: MSBA/MASA Model Policy 402 (Disability Nondiscrimination Policy)
MSBA/MASA Model Policy 508 (Extended School Year for Certain Students with Individualized Education Programs)
MSBA/MASA Model Policy 509 (Enrollment of Nonresident Students)
MSBA/MASA Model Policy 521 (Student Disability Nondiscrimination)

Resolution 2024/2025-21

**RESOLUTION ACKNOWLEDGING RECEIPT AND ACCEPTING DONATION FROM
Mt. Carmel WELCA**

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

WHEREAS, the Mt. Carmel WELCA donated \$250.00 to 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 \$250.00 from the Mt. Carmel WELCA.

BE IT FURTHER RESOLVED: That the School Board hereby accepts the donation and expresses its thanks and appreciation to the Mt. Carmel WELCA, for the donation to the Backpack Program.

Adopted this 25th day of November, 2024 by the Lake of the Woods School, Board of Education.

BY: _____
Boyd Johnson, Chair

ATTEST: _____
Tim Lyon, Clerk

DATE: November 25, 2024

November 21, 2024

To the Board of Education
Independent School District No. 390
Baudette, Minnesota

In planning and performing our audit of the basic financial statements of Independent School District No. 390, as of and for the year ended June 30, 2024, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, we considered the District's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

However, during our audit we became aware of a matter that is an opportunity for strengthening internal controls and operating efficiency. This matter is discussed in the attached "Comment to Management to Improve Internal Accounting Controls and Procedures." A separate report dated November 21, 2024, contains our report on the material weaknesses in the District's internal control. This letter does not affect our report dated November 21, 2024, on the basic financial statements of Independent School District No. 390.

We will review the status of this comment during our next audit engagement. We have already discussed the comment with the superintendent, and we will be pleased to discuss the comment in further detail at your convenience, to perform any additional study of the matter, or to assist you in implementing the recommendation.

This information is intended solely for the use of school board and management of Independent School District No. 390 and Minnesota Department of Education and is not intended to be, and should not be, used by anyone other than these specified parties.

Sincerely,

BRADY, MARTZ & ASSOCIATES, P.C.
GRAND FORKS, NORTH DAKOTA

Independent School District No. 390
 Comment to Management to Improve Internal Accounting Controls and Procedures
 June 30, 2024

Fund Balance

The District's unrestricted fund balance compared to the District's unrestricted expenditures and average daily membership trends of the last five years are as follows:

| | Unrestricted Fund Balance | Unrestricted Expenditures | Statutory Operating Debt Calculation | ADM's |
|------|------------------------------|------------------------------|---|--------|
| 2024 | \$ 79,798 | \$ 6,263,394 | 1.27% | 439.33 |
| 2023 | \$ 144,067 | \$ 6,792,556 | 2.12% | 433.37 |
| 2022 | \$ 1,308,520 | \$ 6,835,616 | 19.14% | 444.10 |
| 2021 | \$ 2,033,742 | \$ 5,755,373 | 35.34% | 428.49 |
| 2020 | \$ 1,438,723 | \$ 6,051,461 | 23.77% | 467.07 |

As noted above the District's unrestricted fund balance has seen a swift decline over the last three years.

Recommendation: The Board of Education and superintendent will need to continue monitoring costs when preparing the annual budget.

**INDEPENDENT SCHOOL DISTRICT NO. 390
BAUDETTE, MINNESOTA**

AUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2024

DRAFT

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BAUDETTE, MINNESOTA
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**INDEPENDENT SCHOOL DISTRICT NO. 390
BAUDETTE, MINNESOTA
ROSTER OF SCHOOL OFFICIALS
June 30, 2024**

| | |
|----------------|------------------|
| Chairman | Boyd Johnson |
| Vice-Chairman | Karla Robida |
| Treasurer | Robyn Sonstegard |
| Clerk | Tim Lyon |
| Director | Corryn Trask |
| Director | Lynnette Ellis |
| Superintendent | Jeff Nelson |

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INDEPENDENT AUDITOR'S REPORT

To the Board of Education
Independent School District No. 390
Baudette, Minnesota

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Independent School District No. 390, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund and the aggregate remaining fund information of the Independent School District No. 390 as of June 30, 2024, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Independent School District No. 390, and to meet our ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter – Change in Accounting Principle

As discussed in Note 2 to the financial statements, the Food Service fund and Community Service fund have been previously reported as a major fund and for the year ended June 30, 2024, the funds are reported as nonmajor.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Independent School District No.

390's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Independent School District No. 390's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Independent School District No. 390's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, schedule of changes in the District's total OPEB liability and related ratios, schedule of District contributions, schedule of District's share of net pension liability, and notes to required supplementary information as listed in the table of contents as required supplementary information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of

America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The combining statements, schedule of changes in fund balances and compliance table as listed in the table of contents as supplementary information are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining statements, schedule of changes in fund balances and compliance table are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the roster of school officials but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 21, 2024 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

**BRADY, MARTZ & ASSOCIATES, P.C.
GRAND FORKS, NORTH DAKOTA**

November 21, 2024

**INDEPENDENT SCHOOL DISTRICT NO. 390
BAUDETTE, MINNESOTA
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2024**

This section of Independent School District No. 390's annual financial report presents its discussion and analysis of the District's financial performance during the fiscal year ended June 30, 2024. Please read it in conjunction with the District's financial statements, which immediately follow this section.

Financial Highlights

The general fund balance decreased \$116,726 during the 2023-2024 school year.

Overview of the Financial Statements

This annual report consists of four parts: management's discussion and analysis (this section), the basic financial statements, required supplementary information, and supplementary information. The basic financial statements include two kinds of statements that present different views of the District:

- The first two statements are *district-wide financial statements* that provide both *short-term* and *long-term* information about the District's *overall* financial status.
- The remaining statements are *fund financial statements* that focus on *individual parts* of the District, reporting the District's operations in *more detail* than the district-wide statements.
 - The *governmental funds statements* tell how basic services such as regular and special education were financed in the *short-term* as well as what remains for future spending.

The financial statements also include notes that explain some of the information in the statements and provide more detailed data. The statements are followed by a section of required supplementary information that further explains and supports the financial statements with a comparison of the District's general fund budget for the year, and supplementary information that is presented for additional analysis.

District-wide Statements

The district-wide statements report information about the District as a whole using accounting methods similar to those used by private-sector companies. The statement of net position includes all of the District's assets, liabilities, and deferred inflows/outflows of resources with the difference reported as net position. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

The two district-wide statements report the District's *net position* and how it has changed. Net position – the difference between the District's assets, liabilities, and deferred inflows/outflows of resources – is one way to measure the District's financial health or *position*.

- Over time, increases or decreases in the District's net position are indicators of whether its financial position is improving or deteriorating, respectively.
- To assess the District's overall health, you need to consider additional nonfinancial factors such as changes in the District's property tax base and the condition of school buildings and other facilities.

In the district-wide financial statements, the District's activities are shown in one category:

- *Governmental activities*: All of the District's basic services are included here, such as regular and special education, transportation, and administration. Property taxes and state formula aid finance most of these activities.

**INDEPENDENT SCHOOL DISTRICT NO. 390
BAUDETTE, MINNESOTA
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2024**

Fund Financial Statements

The fund financial statements provide more detailed information about the District's funds. Funds are accounting devices the District uses to keep track of specific sources of funding and spending on particular programs:

- Some funds are required by state law and by bond covenants.
- The District establishes other funds to control and manage money for particular purposes (such as repaying its long-term debts) or to show that it is properly using certain revenues.

The District has one kind of fund:

- **Governmental funds:** The District's basic services are included in governmental funds, which generally focus on (1) how cash and other financial assets that can readily be converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental funds statements provide a detailed short-term view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs. Because this information does not encompass the additional long-term focus of the district-wide statements, reconciliations have been provided following the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances to help explain the relationship (or differences) between the governmental funds and governmental activities.

**INDEPENDENT SCHOOL DISTRICT NO. 390
BAUDETTE, MINNESOTA
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2024**

Financial Analysis of the District as a Whole

Net Position

The District's combined net position was \$(5,439,856) on June 30, 2024 (see details in Table A-1). This was an increase of 12.0 percent from the prior year.

**Table A-1
Statement of Net Position**

| | 2024 | 2023 | Total Percentage Change |
|----------------------------------|-----------------------|-----------------------|-------------------------------|
| Current and Other Assets | \$ 3,725,699 | \$ 3,709,940 | 0.4 % |
| Capital Assets | 9,711,083 | 10,038,607 | (3.3) |
| Total Assets | <u>13,436,782</u> | <u>13,748,547</u> | (2.3) |
| Deferred Outflows of Resources | <u>1,297,604</u> | <u>1,671,248</u> | (22.4) |
| Long-Term Liabilities | 16,073,115 | 16,851,819 | (4.6) |
| Other Liabilities | 1,437,111 | 1,487,400 | (3.4) |
| Total Liabilities | <u>17,510,226</u> | <u>18,339,219</u> | (4.5) |
| Deferred Inflows of Resources | <u>2,664,016</u> | <u>3,262,532</u> | (18.3) |
| Net Position | | | |
| Net Investment in Capital Assets | (1,229,972) | (1,589,804) | 22.6 |
| Restricted | 1,114,628 | 1,035,330 | 7.7 |
| Unrestricted | (5,324,512) | (5,627,482) | 5.4 |
| Total Net Position | <u>\$ (5,439,856)</u> | <u>\$ (6,181,956)</u> | 12.0 % |

**INDEPENDENT SCHOOL DISTRICT NO. 390
BAUDETTE, MINNESOTA
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2024**

Change in Net Position

Table A-2 presents the change in net position of the District.

**Table A-2
Change in Net Position**

| | 2024 | 2023 | Total Percentage Change |
|--|-----------------------|-----------------------|-------------------------------|
| Revenues | | | |
| Program Revenues | | | |
| Charges for Services | \$ 154,999 | \$ 265,259 | (41.6) % |
| Operating Grants and Contributions | 1,975,796 | 1,388,771 | 42.3 |
| Capital Grants and Contributions | 206,194 | 48,635 | 324.0 |
| General Revenues | | | |
| Property Taxes | 2,494,428 | 2,467,101 | 1.1 |
| Unrestricted State Aid | 4,107,850 | 4,382,544 | (6.3) |
| Other Sources | 293,974 | 82,862 | 254.8 |
| Total Revenues | <u>9,233,241</u> | <u>8,635,172</u> | 6.9 |
| Expenses | | | |
| Administration | 397,270 | 288,406 | 37.7 |
| District Support Services | 644,407 | 752,255 | (14.3) |
| Elementary & Secondary Regular Instruction | 3,074,545 | 2,806,348 | 9.6 |
| Vocational Education Instruction | 73,518 | 34,081 | 115.7 |
| Special Education Instruction | 760,378 | 537,663 | 41.4 |
| Community Education and Services | 326,128 | 426,324 | (23.5) |
| Instructional Support Services | 154,684 | 141,362 | 9.4 |
| Pupil Support Services | 1,293,940 | 1,309,743 | (1.2) |
| Sites and Buildings | 971,864 | 1,569,730 | (38.1) |
| Fixed Costs | 532,730 | 77,282 | 589.3 |
| Interest on Long-Term Debt | 261,677 | 267,100 | (2.0) |
| Total Expenses | <u>8,491,141</u> | <u>8,210,294</u> | 3.4 |
| Change in Net Position | 742,100 | 424,878 | (74.7) |
| Net Position - Beginning | <u>(6,181,956)</u> | <u>(6,606,834)</u> | 6.4 |
| Net Position - Ending | <u>\$ (5,439,856)</u> | <u>\$ (6,181,956)</u> | 12.0 % |

The District's total revenues were \$9,233,241 for the year ended June 30, 2024. Property taxes and state aid payments accounted for 86 percent of total revenue for the year.

The total cost of all programs and services was \$8,491,141. The District's expenses are predominantly related to educating and caring for students.

**INDEPENDENT SCHOOL DISTRICT NO. 390
BAUDETTE, MINNESOTA
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2024**

Total revenues surpassed expenses, increasing net position by \$742,100 over last year. For the year ended June 30, 2024, the net effect of the District's deferred inflows and outflows of resources and net pension liability related to TRA and PERA increased net position by \$276,288. For the year ended June 30, 2023, the net effect of the District's deferred inflows and outflows of resources and net pension liability related to TRA and PERA increased net position by \$1,008,681.

The net cost of governmental activities is their total costs less program revenues applicable to each category.

Table A-3 presents these net costs.

**Table A-3
Net Cost of Governmental Activities**

| | Total Cost of Services | | Total Percentage Change | Net Cost of Services | | Total Percentage Change |
|----------------------------------|------------------------|---------------------|-------------------------------|----------------------|---------------------|-------------------------------|
| | 2024 | 2023 | | 2024 | 2023 | |
| Expenses | | | | | | |
| Administration | \$ 397,270 | \$ 288,406 | 37.7 % | \$ 397,270 | \$ 288,406 | 37.7 % |
| District Support Services | 644,407 | 752,255 | (14.3) | 626,469 | 752,255 | (16.7) |
| Elementary & Secondary | | | | | | |
| Regular Instruction | 3,074,545 | 2,806,348 | 9.6 | 2,502,781 | 2,315,749 | 8.1 |
| Vocational Education Instruction | 73,518 | 34,081 | 115.7 | 73,518 | 32,414 | 126.8 |
| Special Education Instruction | 760,378 | 537,663 | 41.4 | 134,859 | 9,312 | 1,348.2 |
| Community Education & Services | 326,128 | 426,324 | (23.5) | 232,819 | 337,111 | (30.9) |
| Instructional Support Services | 154,684 | 141,362 | 9.4 | 22,835 | 76,693 | (70.2) |
| Pupil Support Services | 1,293,940 | 1,309,743 | (1.2) | 584,996 | 900,135 | (35.0) |
| Sites and Buildings | 971,864 | 1,569,730 | (38.1) | 784,198 | 1,451,172 | (46.0) |
| Fixed Costs | 532,730 | 77,282 | 589.3 | 532,730 | 77,282 | 589.3 |
| Interest on Long-Term Debt | 261,677 | 267,100 | (2.0) | 261,677 | 267,100 | (2.0) |
| | <u>\$ 8,491,141</u> | <u>\$ 8,210,294</u> | 3.4 % | <u>\$ 6,154,152</u> | <u>\$ 6,507,629</u> | (5.4) % |

Financial Analysis of the District's Funds

As noted earlier, the District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

**Table A-4
Major Funds**

| | Fund Balance | | Increase (Decrease) | Percentage Increase (Decrease) |
|---------------------------|--------------|------------|------------------------|--------------------------------------|
| | 2024 | 2023 | | |
| Governmental Funds | | | | |
| General Fund | \$ 720,322 | \$ 837,048 | \$ (116,726) | (13.9) % |
| Debt Service Fund | 224,645 | 238,524 | (13,879) | (5.8) |

**INDEPENDENT SCHOOL DISTRICT NO. 390
BAUDETTE, MINNESOTA
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2024**

General Fund

The general fund includes the primary operations of the District in providing educational services to students from kindergarten through grade 12, including pupil transportation activities and capital outlay projects.

Table A-5 presents a summary of general fund revenue.

**Table A-5
General Fund Revenue**

| | <u>2024</u> | <u>2023</u> | <u>Amount of Increase (Decrease)</u> | <u>Percent Increase (Decrease)</u> |
|--------------------------------|---------------------|---------------------|--|--|
| Local Sources | | | | |
| Property Taxes | \$ 1,081,921 | \$ 1,402,265 | \$ (320,344) | (22.8) % |
| Interest Earnings | 39,063 | 44,874 | (5,811) | (12.9) |
| Other | 772,664 | 199,159 | 573,505 | 288.0 |
| State Sources | 5,590,724 | 4,773,856 | 816,868 | 17.1 |
| Federal Sources | 79,384 | 448,703 | (369,319) | (82.3) |
| Sale/Other Conversion of Asset | | 230 | (230) | (100.0) |
| Total General Fund Revenue | <u>\$ 7,563,756</u> | <u>\$ 6,869,087</u> | <u>\$ 694,669</u> | 10.1 % |

Total general fund revenue increased by \$694,669 or 10.1 percent from the previous year. Basic general education revenue is determined by a state per student funding formula. Other state-authorized revenue, including excess levy referendum and the property tax shift, involve an equalized mix of property tax and state aid revenue. Therefore, the mix of property tax and state aid can change significantly from year to year without any net change on revenue.

Table A-6 presents a summary of general fund expenditures.

**Table A-6
General Fund Expenditures**

| | <u>2024</u> | <u>2023</u> | <u>Amount of</u> | <u>Percent</u> |
|---------------------------------|---------------------|---------------------|---------------------|----------------|
| Salaries | \$ 4,168,420 | \$ 4,168,426 | \$ (6) | (0.0) % |
| Employee Benefits | 1,178,864 | 1,292,103 | (113,239) | (8.8) |
| Purchased Services | 1,154,767 | 1,082,820 | 71,947 | 6.6 |
| Supplies and Materials | 377,028 | 660,660 | (283,632) | (42.9) |
| Debt Service | 91,030 | | 91,030 | 100.0 |
| Capital Expenditures | 443,601 | 424,824 | 18,777 | 4.4 |
| Other Expenditures | 48,577 | 46,688 | 1,889 | 4.0 |
| Total General Fund Expenditures | <u>\$ 7,462,287</u> | <u>\$ 7,675,521</u> | <u>\$ (213,234)</u> | (2.8) % |

General Fund Budgetary Highlights.

**INDEPENDENT SCHOOL DISTRICT NO. 390
BAUDETTE, MINNESOTA
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2024**

The District amended the budget during the year. The District's general fund final budget anticipated that expenditures and other financing uses would exceed revenues and other financing sources by \$211,441, but the actual results for the year reported a \$116,726 deficit.

Capital Assets and Debt Administration

Capital Assets

Note 4 to the financial statements presents an analysis of capital assets transactions occurring during the year ended June 30, 2024. Additions totaling \$328,241 consisted of a lighting project, scoreboard, mower, and classroom equipment. The District also entered into a lease for a copier.

Long-Term Debt

At year-end, the District had \$10,941,054 of long-term debt. This consisted of bonded indebtedness of \$10,040,000, unamortized premiums of \$761,292, leases of \$102,812, and financed purchase of \$36,950. Note 7 to the financial statements present details and payment provisions of these items.

Factors Bearing on the District's Future

At the time these financial statements were prepared and audited, the District was aware of the existing circumstances that could significantly affect its financial health in the future:

- The District has been experiencing a decrease in enrolment.
- Health insurance costs
- Uncertainty as to federal and state funding

Contacting the District's Financial Management

This financial report is designed to provide the District's citizens, taxpayers, customers, investors, and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Administration Offices, Independent School District No. 390, 236 15th Avenue SW, Baudette, Minnesota 56623.

INDEPENDENT SCHOOL DISTRICT NO. 390
BAUDETTE, MINNESOTA
STATEMENT OF NET POSITION
June 30, 2024

| | |
|--|------------------------------|
| GOVERNMENTAL ACTIVITIES | |
| ASSETS | |
| Cash and Investments | \$ 1,966,979 |
| Property Taxes Receivable, Net of Allowance | 974,956 |
| Accounts Receivable | 83,027 |
| Due From Department of Education | 580,102 |
| Due From Federal Govt. - DOE | 80,087 |
| Due From Federal Govt. | 11,860 |
| Prepaid Expenses | 9,228 |
| Inventory | 19,460 |
| Capital Assets | |
| Land, Construction in Process | 90,064 |
| Other Capital Assets, Net of Depreciation/Amortization | <u>9,621,019</u> |
| TOTAL ASSETS | <u>13,436,782</u> |
| DEFERRED OUTFLOWS OF RESOURCES | |
| Cost Sharing Defined Benefit Pension Plan | 1,234,229 |
| Other Postemployment Benefit | <u>63,375</u> |
| TOTAL DEFERRED OUTFLOWS OF RESOURCES | <u>1,297,604</u> |
| LIABILITIES | |
| Accounts Payable | 85,020 |
| Due to Other Governments | |
| Due to Other Districts | 18,946 |
| Salaries Payable | 247,924 |
| Payroll Deductions | 155,459 |
| Interest Payable | 124,625 |
| Unavailable Revenue | 4,921 |
| Long-Term Liabilities Due Within One Year | 800,216 |
| Long-Term Liabilities | |
| Bonds, Net Unamortized Discounts and Premiums | 10,801,292 |
| Lease Payable | 102,812 |
| Finance Purchase Payable | 36,951 |
| Severance Payable | 330,860 |
| Net Other Postemployment Benefit Obligation | 765,337 |
| Net Pension Liability | 4,836,079 |
| Less Amounts Due Within One Year | <u>(800,216)</u> |
| Total Long-Term Liabilities | <u>16,073,115</u> |
| TOTAL LIABILITIES | <u>17,510,226</u> |
| DEFERRED INFLOWS OF RESOURCES | |
| Property Taxes Levied - Subs. Years | 2,016,759 |
| Cost Sharing Defined Benefit Pension Plan | 432,183 |
| Other Postemployment Benefit | <u>215,074</u> |
| TOTAL DEFERRED INFLOWS OF RESOURCES | <u>2,664,016</u> |
| NET POSITION | |
| Net Investment in Capital Assets | (1,229,972) |
| Restricted for: | |
| Student Activities | 74,891 |
| Staff Development | 9,519 |
| Operating Capital | 187,310 |
| Learning and Development | 6,913 |
| Safe Schools | 63,248 |
| LTFM | 258,643 |
| FEMA | 55,398 |
| Debt Service | 100,020 |
| Food Service | 155,444 |
| Community Education | 163,902 |
| ECFE | 39,166 |
| Community Service | 174 |
| Unrestricted | <u>(5,324,512)</u> |
| TOTAL NET POSITION | <u>\$ (5,439,856)</u> |

The notes to basic financial statements are an integral part of this statement.

INDEPENDENT SCHOOL DISTRICT NO. 390
BAUDETTE, MINNESOTA
STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2024

| Functions/Programs | Expenses | Program Revenues | | | Net (Expense) Revenue and Changes in Net Position |
|--------------------------------------|---------------------|----------------------------|--|--|---|
| | | Charges for Services | Operating Grants and Contributions | Capital Grants and Contributions | |
| GOVERNMENTAL ACTIVITIES | | | | | |
| Administration | \$ 397,270 | \$ | \$ | \$ | (397,270) |
| District Support Services | 644,407 | | 1,142 | 16,796 | (626,469) |
| Elementary & Secondary | | | | | |
| Regular Instruction | 3,074,545 | 65,482 | 492,568 | 13,714 | (2,502,781) |
| Vocational Education Instruction | 73,518 | | | | (73,518) |
| Special Education Instruction | 760,378 | 9,089 | 616,430 | | (134,859) |
| Community Education and Services | 326,128 | 44,751 | 48,558 | | (232,819) |
| Instructional Support Services | 154,684 | | 131,849 | | (22,835) |
| Pupil Support Services | 1,293,940 | 19,739 | 684,596 | 4,609 | (584,996) |
| Sites and Buildings | 971,864 | 15,938 | 653 | 171,075 | (784,198) |
| Fixed Costs | 532,730 | | | | (532,730) |
| Interest on Long-Term Debt | 262,967 | | | | (262,967) |
| TOTAL GOVERNMENTAL ACTIVITIES | \$ 8,491,141 | \$ 154,999 | \$ 1,975,796 | \$ 206,194 | (6,154,152) |
| GENERAL REVENUES | | | | | |
| Taxes | | | | | |
| | | | | | 1,599,759 |
| | | | | | 35,539 |
| | | | | | 859,130 |
| | | | | | 4,107,850 |
| | | | | | 39,063 |
| | | | | | 254,911 |
| TOTAL GENERAL REVENUES | | | | | 6,896,252 |
| Change in Net Position | | | | | 742,100 |
| Net Position - Beginning | | | | | (6,181,956) |
| Net Position - Ending | | | | | \$ (5,439,856) |

The notes to basic financial statements are an integral part of this statement.

**INDEPENDENT SCHOOL DISTRICT NO. 390
BAUDETTE, MINNESOTA
BALANCE SHEET - GOVERNMENTAL FUNDS
June 30, 2024**

| | General Fund | Debt Service Fund | Nonmajor Governmental Funds | Total Governmental Funds |
|--|---------------------|-------------------------|-----------------------------------|--------------------------------|
| ASSETS | | | | |
| Cash and Investments | \$ 846,972 | \$ 756,842 | \$ 363,165 | \$ 1,966,979 |
| Current Property Taxes Receivable | 375,461 | 552,875 | 15,733 | 944,069 |
| Delinquent Property Taxes Receivable | 16,858 | 13,473 | 556 | 30,887 |
| Accounts Receivable | 82,072 | | 955 | 83,027 |
| Due From Department of Education | 546,914 | 17,132 | 16,056 | 580,102 |
| Due From Federal Govt. - DOE | 71,217 | | 8,870 | 80,087 |
| Due From Federal Govt. | 11,860 | | | 11,860 |
| Prepaid Expenses | 9,228 | | | 9,228 |
| Inventory | | | 19,460 | 19,460 |
| TOTAL ASSETS | \$ 2,115,562 | \$ 1,340,322 | \$ 424,795 | \$ 3,880,679 |
| LIABILITIES | | | | |
| Accounts Payable | \$ 82,341 | | \$ 2,679 | \$ 85,020 |
| Due to Other Governments | | | | |
| Due to Other Districts | 18,946 | | | 18,946 |
| Salaries Payable | 244,893 | | 3,031 | 247,924 |
| Payroll Deductions | 155,459 | | | 155,459 |
| Unavailable Revenue | | | 4,921 | 4,921 |
| TOTAL LIABILITIES | 501,639 | | 165,611 | 667,250 |
| DEFERRED INFLOWS OF RESOURCES | | | | |
| Unavailable Revenue - Delinquent Taxes | 16,858 | 13,473 | 556 | 30,887 |
| Property Taxes Levied - Subs. Years | 876,743 | 1,102,204 | 37,812 | 2,016,759 |
| TOTAL DEFERRED INFLOWS OF RESOURCES | 893,601 | 1,115,677 | 38,368 | 2,047,646 |
| FUND BALANCES | | | | |
| Fund Balance: | | | | |
| Nonspendable: | | | | |
| Nonspendable: Inventory | 9,226 | | | 9,226 |
| Restricted for Student Activities | | | 19,460 | 19,460 |
| Restricted for Staff Development | 74,891 | | | 74,891 |
| Restricted for Operating Capital | 9,519 | | | 9,519 |
| Restricted for Operating Capital | 187,310 | | | 187,310 |
| Restricted for Learning and Development | 6,913 | | | 6,913 |
| Restricted for Safe Schools | 63,248 | | | 63,248 |
| Restricted for LTFM | 258,643 | | | 258,643 |
| Restricted for FEMA | 55,398 | | | 55,398 |
| Restricted for Debt Service | | 224,645 | | 224,645 |
| Restricted for Food Service | | | 135,984 | 135,984 |
| Restricted for Community Education | | | 163,902 | 163,902 |
| Restricted for ECFE | | | 39,166 | 39,166 |
| Restricted for Community Service | | | 174 | 174 |
| Committed for Severance | 170,000 | | | 170,000 |
| Assigned for Forest | 22,699 | | | 22,699 |
| Unassigned | (177,525) | | (137,870) | (315,395) |
| TOTAL FUND BALANCES | 680,322 | 224,645 | 220,816 | 1,125,783 |
| TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES | \$ 2,075,562 | \$ 1,340,322 | \$ 424,795 | \$ 3,840,679 |

The notes to basic financial statements are an integral part of this statement.

INDEPENDENT SCHOOL DISTRICT NO. 390

BAUDETTE, MINNESOTA

**RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS TO THE STATEMENT OF
NET POSITION**

June 30, 2024

Total fund balances - governmental funds \$ 1,125,783

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in the governmental funds.

Cost of capital assets 28,969,888
Less accumulated depreciation/amortization (19,258,805)

Deferred outflows of resources relating to the cost sharing defined benefit plans and other postemployment benefits in the governmental activities are not financial resources and, therefore, are not reported in the governmental funds. 1,297,604

Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported as liabilities in the governmental funds.

Bonds (10,040,000)
Lease payable (102,812)
Finance payable (36,951)
Unamortized discounts and premiums (761,292)
Severance payable (330,860)
Net other postemployment benefit obligation (765,337)
Net pension liability (4,836,079)

Deferred inflows of resources relating to the cost sharing defined benefit plans and other postemployment benefits in the governmental activities are not financial resources and, therefore, are not reported in the governmental funds. (647,257)

Other long-term assets are not available to pay for current period expenditures and, therefore, are unavailable in the governmental funds. 30,887

Interest payable is not due and payable in the current period and, therefore, is not reported as a liability in the debt service fund. (124,625)

Net position - governmental activities \$ (5,479,856)
(40,000)

The notes to basic financial statements are an integral part of this statement.

INDEPENDENT SCHOOL DISTRICT NO. 390
BAUDETTE, MINNESOTA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
GOVERNMENTAL FUNDS
For the Year Ended June 30, 2024

| | General Fund | Formerly Major Funds | | Debt Service Fund | Nonmajor Governmental Funds | Total Governmental Funds |
|--|------------------|----------------------|------------------------|-------------------|-----------------------------|--------------------------|
| | | Food Service Fund | Community Service Fund | | | |
| REVENUES | | | | | | |
| Local Property Tax Levies | \$ 1,081,921 | \$ | \$ | \$ 860,198 | \$ 35,454 | \$ 1,977,573 |
| Other Local & County Revenues | 811,727 | | | | 78,657 | 890,384 |
| Revenue From State Sources | 5,590,724 | | | 171,323 | 215,229 | 5,977,276 |
| Revenue From Federal Sources | 79,384 | | | | 216,625 | 296,009 |
| Sale/Other Conversion of Asset | | | | | 19,739 | 19,739 |
| TOTAL REVENUES | 7,563,756 | | | 1,031,521 | 565,704 | 9,160,981 |
| EXPENDITURES | | | | | | |
| Current | | | | | | |
| Administration | 397,270 | | | | | 397,270 |
| District Support Services | 539,995 | | | | | 539,995 |
| Elementary & Secondary | | | | | | |
| Regular Instruction | 3,219,248 | | | | | 3,219,248 |
| Vocational Education Instruction | 73,518 | | | | | 73,518 |
| Special Education Instruction | 760,378 | | | | | 760,378 |
| Community Education and Services | | | | | 322,083 | 322,083 |
| Instructional Support Services | 139,739 | | | | | 139,739 |
| Pupil Support Services | 780,004 | | | | 406,429 | 1,186,433 |
| Sites and Buildings | 927,071 | | | | | 927,071 |
| Fixed Costs | 90,433 | | | | | 90,433 |
| Debt Service | | | | | | |
| Principal | 82,127 | | | 720,000 | | 802,127 |
| Interest and Fees | 8,903 | | | 325,400 | | 334,303 |
| Capital Outlay | 443,601 | | | | 11,587 | 455,188 |
| TOTAL EXPENDITURES | 7,462,287 | | | 1,045,400 | 740,099 | 9,247,786 |
| Revenues Under Expenditures | 101,469 | | | (13,879) | (174,395) | (86,805) |
| OTHER FINANCING SOURCES (USES) | | | | | | |
| Debt Issued | 177,791 | | | | | 177,791 |
| Insurance Proceeds | 50,000 | | | | | 50,000 |
| Transfers In | | | | | 445,986 | 445,986 |
| Transfers Out | (445,986) | | | | | (445,986) |
| TOTAL OTHER FINANCING SOURCES (USES) | (218,195) | | | | 445,986 | 227,791 |
| Net Change in Fund Balances | (116,726) | | | (13,879) | 271,591 | 140,986 |
| Fund Balances - 06/30/23, as previously reported | 837,048 | 141,156 | (191,931) | 238,524 | | 1,024,797 |
| Change within financial reporting entity (major to nonmajor fund) | | (141,156) | 191,931 | | (50,775) | |
| Fund Balances - 06/30/23, as restated | 837,048 | | | 238,524 | (50,775) | 1,024,797 |
| Fund Balances - Ending | \$ 720,322 | \$ | \$ | \$ 224,645 | \$ 220,816 | \$ 1,165,783 |

The notes to basic financial statements are an integral part of this statement.

**INDEPENDENT SCHOOL DISTRICT NO. 390
BAUDETTE, MINNESOTA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2024**

| | |
|--|-------------------|
| Total net change in fund balances - governmental funds | \$ 140,986 |
| Amounts reported for governmental activities in the statement of activities are different because: | |
| Capital outlays are reported in the governmental funds as expenditures. However, in the statement of activities, the cost of those assets are allocated over the estimated useful lives as depreciation expense. | |
| Capital outlays | 328,241 |
| Depreciation expense | (655,765) |
| The gain on the trade of capital assets increases net position | |
| Change in net pension liability | 152,064 |
| Changes in deferred outflows and inflows of resources related to net pension liability | 124,224 |
| Changes in deferred outflows and inflows of resources related to other postemployment benefit liability | (3,062) |
| Payment of debt principal is an expenditure in the governmental funds, but the payment reduces long-term liabilities in the statement of net position. | 731,791 |
| The issuance of long-term debt provides current financial resources to the governmental funds, but the issuance of long-term debt increases the liabilities in the statement of net position. | (177,791) |
| Payment of lease principal is an expenditure in the governmental funds, but the payment reduces long-term liabilities in the statement of net position. | 71,627 |
| Interest on long-term debt in the statement of activities differs from the amount reported in the governmental funds because interest is recognized as an expenditure in the funds when it is due, and thus requires the use of current financial resources. In the statement of activities, however, interest expense is recognized as the interest accrues, regardless of when it is due. Also, governmental funds report the effect of premiums when the debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. | 71,335 |
| Recognition of additional pension expense and grant revenue for the District's proportionate share of the State of Minnesota's contribution to the PERA and TRA. | |
| Revenue in the statement of activities that does not provide current financial resources is not reported as revenues in the governmental funds. | 5,704 |
| In the statement of activities, certain expenses are measured by the amounts earned during the year. In the governmental funds, however, expenditures for these items are measured by the amount of financial resources used (essentially, the amounts paid.) | |
| Severance payable | (27,341) |
| Other postemployment benefits | (19,913) |
| Change in net position - governmental activities | <u>\$ 742,100</u> |

The notes to basic financial statements are an integral part of this statement.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Basis of Presentation

The financial statements of Independent School District No. 390 have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles.

B. Reporting Entity

The District's policy is to include in the financial statements all funds, departments, agencies, boards, commissions, and other component units for which the District is considered to be financially accountable.

Component units are legally separated entities for which the District (primary government) is financially accountable, or for which the exclusion of the component unit would render the financial statements of the primary government misleading. The criteria used to determine if the primary government is financially accountable for a component unit includes whether or not the primary government appoints the voting majority of the potential component unit's governing body, is able to impose its will on the potential component unit, is in a relationship of financial benefit or burden with the potential component unit, or is fiscally dependent upon by the potential component unit.

Based on these criteria, there are no organizations considered to be component units of the District.

C. Basic Financial Statement Presentation

The district-wide financial statements (i.e. the statement of net position and the statement of activities) display information about the reporting government as a whole. These statements include all the financial activities of the District.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

The District applies restricted resources first when an expense is incurred for purposes for which both restricted and unrestricted net position are available. Depreciation expense that can be specifically identified by function is included in the direct expenses of each function.

Separate fund financial statements are provided for governmental funds. Major individual governmental funds are reported in separate columns in the fund financial statements.

D. Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment applied is determined by its measurement focus and basis of accounting. The district-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded

INDEPENDENT SCHOOL DISTRICT NO. 390
BAUDETTE, MINNESOTA
NOTES TO BASIC FINANCIAL STATEMENTS – CONTINUED
June 30, 2024

when a liability is incurred, regardless of the timing or related cash flows. Property taxes are generally recognized as revenues in the fiscal year for which they are levied, except for advance amounts recognized in accordance with a statutory “tax shift.” Grants and similar items are recognized when all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this basis of accounting transactions are recorded in the following manner:

Revenue Recognition – Revenue is recognized when it becomes measurable and available. “Measurable” means the amount of the transaction can be determined and “available” means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Property tax revenue is generally considered available if collected within 60 days after year-end. State revenue is recognized in the year to which it applies according to Minnesota Statutes and accounting principles generally accepted in the United States of America. Minnesota Statutes include state aid funding formulas for specific fiscal years. Federal revenue is recorded in the year in which the related expenditure is made. Other revenue is considered available if collected within one year.

Recording of Expenditures – Expenditures are generally recorded when a liability is incurred. However, expenditures are recorded as prepaid for approved disbursements or liabilities incurred in advance of the year in which the item is to be used. Principal and interest on long-term debt issues are recognized on their due dates.

As a general rule, the effect of interfund activity has been eliminated from the district-wide financial statements.

Description of Funds

The existence of the various District funds has been established by the State of Minnesota, Department of Education. Each fund is accounted for as an independent entity. A description of the funds included in this report are as follows:

Major Governmental Funds

General Fund – Accounts for all financial resources and transactions except those required to be accounted for in other funds including pupil transportation and capital outlay activities, which were previously (prior to July 1, 1996) accounted for in separate special revenue funds.

Debt Service Fund – Accounts for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs.

Nonmajor Governmental Funds

Special Revenue Funds – Accounts for proceeds of specific revenue sources (other than permanent fund and major capital projects) that are legally restricted to expenditures for specified purposes. The District’s special revenue funds and their purposes are as follows:

Food Service – Accounts for all activities associated with the preparation and serving of regular and incidental meals, lunches or snacks in connection with school activities.

INDEPENDENT SCHOOL DISTRICT NO. 390
BAUDETTE, MINNESOTA
NOTES TO BASIC FINANCIAL STATEMENTS – CONTINUED
June 30, 2024

Community Service – Accounts for the resources designated for programs other than those for elementary and secondary students.

GASB No. 34 also requires that budget vs. actual information be presented for the general fund and all major special revenue funds.

E. Specific Account Information

Cash and Investments – Cash and temporary investments include balances from all funds that are combined and invested to the extent available in various securities as authorized by state law. Earnings from the pooled investments are allocated to the respective funds on the basis of applicable cash balance participation by each fund.

Investments are carried at fair value. The District considers certificates of deposit to be cash.

Fair Value Measurements – The District accounts for all assets and liabilities that are being measured and reported on a fair value basis in accordance with GAAP. GAAP defines fair value, establishes a framework for measuring fair value, and expanded disclosure about fair value measurements.

When fair value measurements are required, various data is used in determining those values. Assets and liabilities that are carried at fair value must be classified and disclosed in the following levels based on the nature of the data used.

Level 1: Quoted market prices in active markets for identical assets or liabilities

Level 2: Observable market based inputs or unobservable inputs that are corroborated by market data

Level 3: Unobservable market inputs that are not corroborated by market data

Taxes Receivable – Taxes receivable represents taxes levied in 2023, which are not payable until 2024, net of the amount received prior to June 30.

Property Taxes – Property tax levies are certified to the County Auditor in December of each year for collection from taxpayers in May and October of the following year. In Minnesota, counties act as collection agents for all property taxes. The county spreads all levies over taxable property. Such taxes become a lien on property on the following January 1. The county generally remits taxes to the District at periodic intervals as the taxes are collected.

A portion of property taxes levied is paid by the State of Minnesota through various tax credits, which are included in revenue from state sources in the financial statements.

Generally, tax revenue is recognized in the fiscal year ending June 30, following the calendar year in which the tax levy is collectible, while the current calendar year tax levy is recorded as unavailable revenue (property taxes levied for subsequent years).

The majority of the revenue in the general fund is determined annually by statutory funding formulas. The total revenue allowed by these formulas is then allocated between property taxes and state aids by the legislature based on education funding priorities. Changes in this allocation are periodically accompanied by a change in property tax revenue recognition referred to as the “tax shift.”

INDEPENDENT SCHOOL DISTRICT NO. 390
BAUDETTE, MINNESOTA
NOTES TO BASIC FINANCIAL STATEMENTS – CONTINUED
June 30, 2024

Taxes which remain unpaid are classified as delinquent taxes receivable. Revenue from these delinquent property taxes that is not collected within 60 days of year-end is deferred in the fund based financial statements because it is not known to be available to finance the operations of the District in the current year.

Prepaid Items – Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items. Prepaid items are reported using the consumption method and recorded as an expense or expenditure at the time of consumption.

Unearned Revenue – Unearned revenue consists of student lunch balances in the food service fund.

Inventory – Inventory is recorded using the consumption method of accounting and consists of purchased food, supplies, and surplus commodities received from the federal government. Food and supply purchases are recorded at invoice cost, computed on a first-in, first-out method. Surplus commodities are stated at standardized costs, as determined by the Department of Agriculture.

Capital Assets – Capital assets are capitalized at historical cost, or estimated historical cost for assets where actual historical cost is not available. Donated assets are recorded as capital assets at their acquisition value at the date of donation. The District maintains a threshold level of \$5,000 or more for capitalizing capital assets. Expenditures for major additions and improvements that extend the useful lives of property and equipment are capitalized. Routine expenditures for repairs and maintenance are charged to expense as incurred.

Capital assets are recorded in the district-wide financial statements, but are not reported in the fund financial statements. Capital assets are depreciated using the straight-line method over their estimated useful lives. Since surplus assets are sold for an immaterial amount when declared as no longer needed for public school purpose by the District, no salvage value is taken into consideration for depreciation purposes. Useful lives vary from 20 years for land improvements, 20 to 50 years for buildings, and 5 to 20 years for equipment.

Capital assets not being depreciated include land and construction in progress, if any.

The District does not possess any material amounts of infrastructure capital assets, such as sidewalks and parking lots. Such items are considered to be part of the cost of buildings or other improvable property.

Leases – The determination of whether an arrangement contains a lease is made at inception by evaluating whether the arrangement conveys the right to use an identified asset and whether the District has control of the right to use asset. Control includes the right to obtain present service capacity and the right to determine the nature and manner of use of the underlying asset, as specified in the contract.

Leases with an initial lease term of more than 12 months, or that contain an option to purchase that the District is reasonably certain to exercise, are recognized based on the present value of lease payments over the lease term discounted using the interest rate implicit in the lease. In cases where the implicit rate is not readily determinable, the District uses its incremental borrowing rate based on the information available at the lease commencement date. The District accounts for lease agreements with lease and non-lease components together as a single lease component for all underlying classes of assets. Short term leases have a term of 12 months or less at lease commencement and do not include an option to purchase the underlying asset that the District is reasonably certain to exercise.

Vacation Payable – It is the District's policy to permit employees to accumulate earned but unused vacation. All vacation pay is accrued when incurred in the district-wide financial statements. A liability for these amounts is

INDEPENDENT SCHOOL DISTRICT NO. 390
BAUDETTE, MINNESOTA
NOTES TO BASIC FINANCIAL STATEMENTS – CONTINUED
June 30, 2024

reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

Long-Term Obligations – In the district-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities. Existing bonded debt is reported at the face value of remaining indebtedness. For any new indebtedness that may be issued in the future, bond premiums and discounts will be deferred and amortized over the life of the bonds using the effective interest method. Bonds payable will be reported net of the applicable bond premium or discount. Bond issuance costs will be expensed in the period incurred.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing uses while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Pensions – For purposes of measuring the net pension liability, deferred outflows/inflows of resources, and pension expense, information about the fiduciary net position of the Public Employees Retirement Association (PERA) and Teachers Retirement Association (TRA) and additions to/deductions from PERA and TRA's fiduciary net position have been determined on the same basis as they are reported by PERA and TRA. For this purpose, plan contributions are recognized as of employer payroll paid dates and benefit payments and refunds are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

TRA has a special funding situation created by direct aid contributions made by the State of Minnesota, City of Minneapolis and Minneapolis School District. The direct aid is a result of the merger of the Minneapolis Teachers Retirement Fund Association merger into TRA in 2006. A second direct aid source is from the State of Minnesota for the merger of the Duluth Teacher's Retirement Fund Association (DTRFA) in 2015.

Deferred Outflows/Inflows of Resources – In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resource (expense/expenditure) until then. The District has two items that qualify for reporting in this category named *Cost Sharing Defined Benefit Pension Plan* and *Other Postemployment Benefits* which represents actuarial differences within PERA and TRA pension plans as well as amounts paid to the plans after the measurement date.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The District has three types of items, one of which arises only under a modified accrual basis of accounting that qualifies for reporting in this category. Accordingly, the item, *unavailable revenue – delinquent taxes*, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from one source, property taxes. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. The item, *property taxes levied – subs. years*, is reported as a deferred inflow of resources for both the Balance Sheet – Governmental Funds and the Statement of Net Position as these amounts represent property tax revenue levied for a subsequent period. The third items, *Cost Sharing Defined Benefit Pension Plan* and *Other Postemployment Benefits* represent actuarial differences within PERA and TRA pension plans and other postemployment benefits.

INDEPENDENT SCHOOL DISTRICT NO. 390
BAUDETTE, MINNESOTA
NOTES TO BASIC FINANCIAL STATEMENTS – CONTINUED
June 30, 2024

Net Position – Net position represents the difference between (a) assets and deferred outflows of resources and (b) liabilities and deferred inflows of resources in the District’s financial statements. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any long-term debt attributable to the acquisition, construction, or improvement of those assets. Restricted Net Position consists of restricted assets reduced by liabilities and deferred inflows of resources related to those assets. Unrestricted Net Position is the net amount of assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in the determination of net investment in capital assets or the restricted component of net position.

Net Position Flow Assumption – Sometimes the government will fund outlays for a particular purpose for both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted – net position and unrestricted – net position in the government-wide financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the government’s policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

Fund Balance – The following classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used:

Nonspendable – Consists of amounts that are not in spendable form (such as inventory) or are required to be maintained intact.

Restricted – Consists of amounts related to externally imposed constraints established by creditors, grantors or contributors; or constraints imposed by state statutory provisions and administered by the Minnesota Department of Education.

Committed – Consists of amounts constrained to specific purposes by a government itself, using its highest level of decision making authority; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest level action to remove or change the constraint.

Assigned – Consists of amounts a government intends to use for a specific purpose. These constraints are established by the Board of Education. The Board of Education designates the authority to assign fund balances to the superintendent.

Unassigned – Consists of amounts that are available for any purpose; positive amounts are reported only in the general fund.

When both restricted and unrestricted resources are available for use, it is the District’s policy to first use restricted resources, and then use unrestricted resources as they are needed. When committed, assigned or unassigned resources are available for use, it is the District’s policy to use resources in the following order: 1) committed, 2) assigned and 3) unassigned.

The District will strive to maintain a minimum unassigned general fund balance of 25 percent of the annual budget.

**INDEPENDENT SCHOOL DISTRICT NO. 390
 BAUDETTE, MINNESOTA
 NOTES TO BASIC FINANCIAL STATEMENTS – CONTINUED
 June 30, 2024**

F. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Ultimate results could differ from those estimates.

NOTE 2 CHANGE IN ACCOUNTING PRINCIPLE

The food service fund and the community service fund were previously reported as major funds. For the year ended June 30, 2024, both funds are reported as non major funds.

NOTE 3 DEPOSITS AND INVESTMENTS

The District maintains a cash account at its depository bank.

The District's interest income for the year ended June 30, 2024, was \$39,063.

The pooled cash and investment account is comprised of the following:

| | |
|-------------|---------------------|
| Cash | \$ 1,727,877 |
| Investments | 239,102 |
| Total | <u>\$ 1,966,979</u> |

As of June 30, 2024, the District's investments were in the Minnesota School District Liquid Asset Fund and MnTrust external investment pools.

| Investments | Fair Value (Level 1) |
|---|----------------------|
| Minnesota School District Liquid Asset Fund | \$ 189,823 |
| MnTrust | 49,279 |
| Total | <u>\$ 239,102</u> |

The Minnesota School District Liquid Asset Fund and the MnTrust are common law trusts organized and existing under the laws of the State of Minnesota, in accordance with the provisions of the Minnesota Joint Powers Act. The general objective of the Funds is to provide a high yield for the participants while maintaining liquidity and preserving capital by investing only in instruments authorized by Minnesota Statutes, which govern the temporary investment of School District monies. In addition, the fixed rate/fixed term portion of the program is also structured with safety of principal as the major objective.

The Minnesota School District Liquid Asset Fund and the MnTrust are external investment pools not registered with the Securities Exchange Commission (SEC) that follows the same regulatory rules of the SEC under 2a7. The fair value of the position in the pools is the same as the value of the pool shares.

Interest Rate Risk - The District does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit Risk - The District may invest idle funds as authorized in Minnesota Statutes, as follows:

INDEPENDENT SCHOOL DISTRICT NO. 390
BAUDETTE, MINNESOTA
NOTES TO BASIC FINANCIAL STATEMENTS – CONTINUED
June 30, 2024

- (a) Direct obligations or obligations guaranteed or insured issued by the United States, its agencies, its instrumentalities, or organizations created by an act of Congress.
- (b) General obligations and revenue obligations of any state or local government with taxing powers rated "A" and "AA", respectively, and general obligations of the Minnesota Housing Finance Agency which is a moral obligation of the State of Minnesota and rated "A" or better.
- (c) Commercial paper issued by United States corporations or their Canadian subsidiaries, rated in the highest quality by at least two rating agencies, and maturing in 270 days or less.
- (d) Time deposits that are fully insured by the FDIC or bankers acceptances of U.S. banks.
- (e) Shares of investment companies registered under the Federal Investment Company Act of 1940 and whose only investments are in securities described in (a) above.
- (f) Repurchase or reverse repurchase agreements with banks that are qualified as a "depository" of public funds of the government entity, any other financial institution which is a member of the Federal Reserve System with capitalization exceeding \$10,000,000, a primary reporting dealer in U.S. government securities to the Federal Reserve Bank of New York, or certain Minnesota securities broker-dealers.
- (g) Guaranteed investment contracts (GIC's) issued or guaranteed by United States commercial banks or domestic branches of foreign banks or United States insurance companies if similar debt obligations of the issuer or the collateral pledged by the issuer is in the top two rating categories, or in the top three rating categories for long-term GIC's issued by Minnesota banks.
- (h) Securities lending agreements with financial institutions having its principal executive office in Minnesota and meeting the qualifications described in (f) above.

The Minnesota School District Liquid Asset Fund is rated AAA by Standard & Poor's, while the MnTrust is rated Aaa by Moody's Investors Services.

Concentration of Credit Risk - The District places no limit on the amount the District may invest in any one issuer.

Custodial Credit Risk - Deposits - The District does not have a formal custodial credit risk policy. In accordance with Minnesota Statutes, the District maintains deposits at those depository banks authorized by the District's board, all of which are members of the Federal Reserve System. Minnesota Statutes require that all district deposits be protected by insurance, surety bond, or collateral. The market value of collateral pledged must equal 110 percent of the deposits not covered by insurance or bonds. As of June 30, 2024, the District was not exposed to custodial credit risk.

Custodial Credit Risk - Investments - The investment in the Minnesota School District Liquid Asset Fund and the MnTrust are not subject to the credit risk classifications as noted in paragraph 9 of GASB Statement 40.

INDEPENDENT SCHOOL DISTRICT NO. 390
BAUDETTE, MINNESOTA
NOTES TO BASIC FINANCIAL STATEMENTS – CONTINUED
June 30, 2024

NOTE 4 CAPITAL ASSETS

Capital asset activity for the fiscal year ended June 30, 2024, was as follows:

| | Beginning Balance | Increases | Decreases | Ending Balance |
|---|----------------------|---------------------|---------------|---------------------|
| Capital Assets, Not Being Depreciated: | | | | |
| Land | \$ 90,064 | \$ | \$ | \$ 90,064 |
| Construction in Process | | | | |
| Total Capital Assets, Not Being Depreciated | <u>90,064</u> | | | <u>90,064</u> |
| Capital Assets, Being Depreciated: | | | | |
| Land Improvements | 3,320,306 | | | 3,320,306 |
| Buildings | 21,080,677 | 103,710 | | 21,184,387 |
| Equipment | 4,088,727 | 95,481 | | 4,184,208 |
| Right to Use- Lease Equipment | 132,684 | 129,050 | 70,811 | 190,923 |
| Total Capital Assets, Being Depreciated | <u>28,622,394</u> | <u>328,241</u> | <u>70,811</u> | <u>28,879,824</u> |
| Less Accumulated Depreciation For: | | | | |
| Land Improvements | 3,060,545 | 14,258 | | 3,074,803 |
| Buildings | 12,016,902 | 462,982 | | 12,479,884 |
| Equipment | 3,506,579 | 106,988 | | 3,613,567 |
| Right to Use - Equipment | 89,825 | 71,537 | 70,811 | 90,551 |
| Total Accumulated Depreciation | <u>18,673,851</u> | <u>655,765</u> | <u>70,811</u> | <u>19,258,805</u> |
| Total Capital Assets, Being Depreciated, Net | <u>9,948,543</u> | <u>(327,524)</u> | | <u>9,621,019</u> |
| Governmental Activities Capital Assets, Net | <u>\$ 10,038,607</u> | <u>\$ (327,524)</u> | <u>\$</u> | <u>\$ 9,711,083</u> |

In the statement of activities, depreciation/amortization expense was charged to the following governmental functions:

| | |
|--|-------------------|
| Elementary & Secondary Regular Instruction | 29,003 |
| Community Education & Services | 633 |
| Instructional Support Services | 14,945 |
| Pupil Support Services | 78,834 |
| Sites and Buildings | 38,936 |
| Total Depreciation/Amortization Expense | <u>\$ 655,765</u> |

NOTE 5 DEFINED BENEFIT PENSION PLANS – STATEWIDE

Substantially, all employees of the District are required by state law to belong to pension plans administered by Teachers Retirement Association (TRA) or Public Employees Retirement Association (PERA), all of which are administered on a statewide basis.

Disclosures relating to these plans follow:

A. Public Employees Retirement Association

Plan Description – The District participates in the following cost-sharing multiple-employer defined benefit pension plans administered by the Public Employees Retirement Association (PERA). PERA's defined benefit pension plans are established and administered in accordance with Minnesota Statutes, Chapters 353 and 356. PERA's defined benefit pension plans are tax qualified plans under Section 401 (a) of the Internal Revenue Code.

General Employees Retirement Plan

The General Employees Retirement Plan covers certain full-time and part-time employees of the District. General Employees Plan members belong to the Coordinated Plan. Coordinated Plan members are covered by Social Security.

Benefits Provided – PERA provides retirement, disability, and death benefits. Benefit provisions are established by state statute and can only be modified by the state Legislature. Vested, terminated employees who are entitled to benefits, but are not receiving them yet, are bound by the provisions in effect at the time they last terminated their public service.

General Employees Plan benefits are based on a member's highest average salary for any five successive years of allowable service, age, and years of credit at termination of service. Two methods are used to compute benefits for PERA's Coordinated Plan members. Members hired prior to July 1, 1989, receive the higher of Method 1 or Method 2 formulas. Only Method 2 is used for members hired after June 30, 1989. Under Method 1, the accrual rate for a Coordinated Plan member is 1.2% for each of the first ten years of service and 1.7% for each additional year. Under Method 2, the accrual rate for Coordinated members is 1.7% for all years of service. For members hired prior to July 1, 1989, a full annuity is available when age plus years of service equal 90 and normal retirement age is 65. For members hired on or after July 1, 1989, normal retirement age is the age for unreduced Social Security benefits capped at 66.

Benefit increases are provided to benefit recipients each January. The postretirement increase will be equal to 50 percent of the cost-of-living adjustment (COLA) announced by the SSA, with a minimum increase of at least 1 percent and a maximum of 1.5 percent. Recipients that have been receiving the annuity or benefit for at least a full year as of June 30 before the effective date of the increase will receive the full increase. Recipients receiving the annuity or benefit for at least one month but less than a full year as of June 30 before the effective date of the increase will receive a reduced prorated increase. In 2023 legislation repealed the statute delaying increases for members retiring before full retirement age.

In 2023, the legislature allocated funding for a one-time lump-sum payment to General Employee benefit recipients. Eligibility criteria and the payment amount is specified in statute. The one-time payment is non-compounding towards future benefits.

Contributions – Minnesota Statutes Chapter 353 sets the rates for employer and employee contributions. Contribution rates can only be modified by the state Legislature.

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NOTES TO BASIC FINANCIAL STATEMENTS – CONTINUED
June 30, 2024

Coordinated Plan members were required to contribute 6.50 percent of their annual covered salary in fiscal year 2024 and the District was required to contribute 7.50 percent for Coordinated Plan members. The District's contributions to the General Employees Fund for the year ended June 30, 2024, were \$114,429. The District's contributions were equal to the required contributions as set by state statute.

Pension Costs – At June 30, 2024, the District reported a liability of \$1,096,010 for its proportionate share of the General Employees Fund's net pension liability. The District's net pension liability reflected a reduction due to the State of Minnesota's contribution of \$16 million. The State of Minnesota is considered a non-employer contributing entity and the state's contribution meets the definition of a special funding situation. The State of Minnesota's proportionate share of the net pension liability associated with the District totaled \$30,303.

The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District's proportionate share of the net pension liability was based on the District's contributions received by PERA during the measurement period for employer payroll paid dates from July 1, 2022, through June 30, 2023, relative to the total employer contributions received from all of PERA's participating employers. The District's proportionate share was 0.0196% at the end of the measurement period and 0.0189% for the beginning of the period.

| | | |
|--|----|------------------|
| District's proportionate share of net pension liability | \$ | 1,096,010 |
| State of Minnesota's proportionate share of the net pension liability associated with the District | | 30,303 |
| Total | \$ | <u>1,126,313</u> |

For the year ended June 30, 2024, the District recognized pension expense of \$164,263 for its proportionate share of the General Employee Plan's pension expense. In addition, the District recognized \$136 as grant revenue for its proportionate share of the State of Minnesota's pension expense for the annual \$16 million contribution.

At June 30, 2024, the District reported its proportionate share of the General Employee Plan's deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

| | Deferred Outflows of Resources | Deferred Inflows of Resources |
|---|--------------------------------------|-------------------------------------|
| Differences between expected and actual economic experience | \$ 35,684 | \$ 6,972 |
| Difference between projected and actual investment earnings | | 28,518 |
| Changes in actuarial assumptions | 164,136 | 300,410 |
| Changes in proportion | 54,793 | |
| Contributions paid to PERA subsequent to the measurement date | 114,429 | |
| Total | <u>\$ 369,042</u> | <u>\$ 335,900</u> |

\$114,429 reported as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending June 30, 2025. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

**INDEPENDENT SCHOOL DISTRICT NO. 390
 BAUDETTE, MINNESOTA
 NOTES TO BASIC FINANCIAL STATEMENTS – CONTINUED
 June 30, 2024**

| Year Ending June 30 | Pension Expense Amount |
|------------------------|---------------------------|
| 2025 | \$ 46,662 |
| 2026 | (135,316) |
| 2027 | 31,147 |
| 2028 | (23,780) |

Long-Term Expected Return on Investment – The State Board of Investment, which manages the investments of PERA, prepares an analysis of the reasonableness on a regular basis of the long-term expected rate of return using a building-block method in which best-estimate ranges of expected future rates of return are developed for each major asset class. These ranges are combined to produce an expected long-term rate of return by weighting the expected future rates of return by the target asset allocation percentages. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

| Asset Class | Target Allocation | Long-Term Expected Real Rate of Return |
|----------------------|----------------------|--|
| Domestic Equity | 33.50% | 5.10% |
| Private Markets | 25.00% | 5.90% |
| Fixed Income | 25.00% | 0.75% |
| International Equity | 16.50% | 5.30% |

Actuarial Methods and Assumptions – The total pension liability in the June 30, 2023, actuarial valuation was determined using an individual entry-age normal actuarial cost method. The long-term rate of return on pension plan investments used in the determination of the total liability is 7.0 percent. This assumption is based on a review of inflation and investments return assumptions from a number of national investment consulting firms. The review provided a range of return investment return rates deemed to be reasonable by the actuary. An investment return of 7.0 percent was deemed to be within that range of reasonableness for financial reporting purposes.

Inflation is assumed to be 2.25 percent. Benefit increases after retirement are assumed to be 1.25 percent.

Salary growth assumptions range in annual increments from 10.25 percent after one year of service to 3.0 percent after 27 years.

Mortality rates are based on the Pub-2010 General Employee Mortality Table.

Actuarial assumptions are reviewed every four years. The most recent four-year experience study was completed in 2022. The assumption changes were adopted by the Board and became effective with the July 1, 2023 actuarial valuation.

The following changes in actuarial assumptions and plan provisions occurred in 2023:

Changes in Actuarial Assumptions:

- The investment return assumption and single discount rate were changed from 6.5 percent to 7.0 percent.

**INDEPENDENT SCHOOL DISTRICT NO. 390
BAUDETTE, MINNESOTA
NOTES TO BASIC FINANCIAL STATEMENTS – CONTINUED
June 30, 2024**

Changes in Plan Provisions:

- An additional one-time direct state aid contribution of \$170.1 million will be contributed to the Plan on October 1, 2023.
- The vesting period of those hired after June 30, 2010, was changed from five years of allowable service to three years of allowable service.
- The benefit increase delay for early retirements on or after January 1, 2024, was eliminated.
- A one-time, non-compounding benefit increase of 2.5 percent minus the actual 2024 adjustment will be payable in a lump sum for calendar year 2024 by March 31, 2024.

Discount Rate – The discount rate used to measure the total pension liability in 2023 was 7.0%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and employers will be made at rates set in Minnesota Statutes. Based on these assumptions, the fiduciary net position of the General Employees Fund was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Pension Liability Sensitivity – The following presents the District’s proportionate share of the net pension liability for all plans it participates in, calculated using the discount rate disclosed in the preceding paragraph, as well as what the District’s proportionate share of the net pension liability would be if it were calculated using a discount rate one percentage point lower or one percentage point higher than the current discount rate:

| Sensitivity Analysis - NPL at Different Discount Rates | | |
|--|-------------------|-----------------------|
| 1% Decrease (6.0%) | Current (7.0%) | 1% Increase (8.0%) |
| \$ 1,938,930 | \$ 1,096,010 | \$ 402,677 |

Pension Plan Fiduciary Net Position – Detailed information about each defined benefit pension plan’s fiduciary net position is available in a separately issued PERA financial report that includes financial statements and required supplementary information. That report may be obtained on the Internet at www.mnpera.org.

B. Teachers Retirement Association

Plan Description - The Teachers Retirement Association (TRA) is an administrator of a multiple employer, cost-sharing, defined benefit retirement fund. TRA administers a Basic Plan (without Social Security coverage) and a Coordinated Plan (with Social Security coverage) in accordance with Minnesota Statutes, Chapters 354 and 356. TRA is a separate statutory entity and administered by a Board of Trustees. The Board consists of four active members, one retired member, and three statutory officials.

Educators employed in Minnesota’s public elementary and secondary schools, charter schools, and certain other TRA-covered educational institutions maintained by the state are required to be TRA members (except those employed by St. Paul schools or Minnesota State colleges and universities). Educators first hired by Minnesota State may elect either TRA coverage or coverage through the Defined Contribution Plan (DCR) administered by the State of Minnesota.

Benefits Provided - TRA provides retirement benefits as well as disability benefits to members, and benefits to survivors upon death of eligible members. Benefits are established by Minnesota Statute and vest after three years of service credit. The defined retirement benefits are based on a member’s highest average salary for any five consecutive years of allowable service, age, and a formula multiplier based on years of credit at termination of service.

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 BAUDETTE, MINNESOTA
 NOTES TO BASIC FINANCIAL STATEMENTS – CONTINUED
 June 30, 2024**

Two methods are used to compute benefits for TRA's Coordinated and Basic Plan members. Members first employed before July 1, 1989, receive the greater of the Tier I or Tier II benefits as described:

Tier I Benefits:

| <u>Tier I</u> | <u>Step Rate Formula</u> | <u>Percentage</u> |
|---------------|---|----------------------|
| Basic | 1 st ten years | 2.2 percent per year |
| | All years after | 2.7 percent per year |
| Coordinated | 1 st ten years if service years are prior to July 1, 2006 | 1.2 percent per year |
| | 1 st ten years if service years are July 1, 2006 or after | 1.4 percent per year |
| | All other years of service if service years are prior to July 1, 2006 | 1.7 percent per year |
| | All other years of service if service years are July 1, 2006 or after | 1.9 percent per year |

With these provisions:

- a) Normal retirement age is 65 with less than 30 years of allowable service and age 62 with 30 or more years of allowable service.
- b) 3 percent per year early retirement reduction factors for all years under normal retirement age.
- c) Unreduced benefits for early retirement under a Rule of 90 (age plus allowable service equals 90 or more).

or

For years of service prior to July 1, 2006, a level formula of 1.7 percent per year for Coordinated members and 2.7 percent per year for Basic members is applied. For years of service July 1, 2006 and after, a level formula of 1.9 percent per year for Coordinated members and 2.7 percent for Basic members applies. Beginning July 1, 2015, the early retirement reduction factors are based on rates established under Minnesota Statute. Smaller reductions, more favorable to the member, will be applied to individuals who reach age 62 and have 30 years or more of service credit.

Tier II Benefits:

Members first employed after June 30, 1989, receive only the Tier II benefit calculation with a normal retirement age that is their retirement age for full Social Security retirement benefits, but not to exceed age 66.

Six different types of annuities are available to members upon retirement. The No Refund Life Plan is a lifetime annuity that ceases upon the death of the retiree – no survivor annuity is payable. A retiring member may also choose to provide survivor benefits to a designated beneficiary(ies) by selecting one of the five plans that have survivorship features. Vested members may also leave their contributions in the TRA Fund upon termination of service in order to qualify for a deferred annuity at retirement age. Any member terminating service is eligible for a refund of their employee contributions plus interest.

The benefit provisions stated apply to active plan participants. Vested, terminated employees who are entitled to benefits but not yet receiving them are bound by the plan provisions in effect at the time they last terminated their public service.

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BAUDETTE, MINNESOTA
NOTES TO BASIC FINANCIAL STATEMENTS – CONTINUED
June 30, 2024

Contribution Rate - Per Minnesota Statutes, Chapter 354 sets the contribution rates for employees and employers. Rates for each fiscal years ended June 30, 2022, June 30, 2023, and June 30, 2024, were:

| | June 30, 2022 | | June 30, 2023 | | June 30, 2024 | |
|-------------|---------------|----------|---------------|----------|---------------|----------|
| | Employee | Employer | Employee | Employer | Employee | Employer |
| Basic | 11.00% | 12.34% | 11.00% | 12.55% | 11.25% | 12.75% |
| Coordinated | 7.50% | 8.34% | 7.50% | 8.55% | 7.75% | 8.75% |

The following is a reconciliation of employer contributions in TRA's fiscal year 2023 ACFR "Statement of Changes in Fiduciary Net Position" to the employer contributions used in Schedule of Employer and Non-Employer Pension Allocations:

| | |
|--|---------------------|
| Employer contributions reported in TRA's ACFR | <i>in thousands</i> |
| Statement of Changes in Fiduciary Net Position | \$ 508,764 |
| Employer contributions not related to future contribution efforts | (87) |
| TRA's contributions not included in allocation | (643) |
| Total employer contributions | <u>508,034</u> |
| Total non-employer contributions | <u>35,587</u> |
| Total contributions reported in <i>Schedule of Employer and Non-Employer Allocations</i> | <u>\$ 543,621</u> |

Amounts reported in the allocation schedules may not precisely agree with financial statement amounts or actuarial valuations due to the number of decimal places used in the allocations. TRA has rounded percentage amounts to the nearest ten thousandths.

Actuarial Assumptions - The total pension liability in the June 30, 2023, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement.

Key Methods and Assumptions Used in Valuation of Total Pension Liability

Actuarial Information

| | |
|-----------------------|--|
| Valuation Date | July 1, 2023 |
| Measurement Date | June 30, 2023 |
| Experience Study | June 28, 2019 (demographic and economic assumptions) |
| Actuarial Cost Method | Entry Age Normal |

Actuarial Assumptions:

| | |
|---------------------------|--|
| Investment Rate of Return | 7.00% |
| Price Inflation | 2.50% |
| Wage Growth Rate | 2.85% before July 1, 2028 and 3.25% after June 30, 2028 |
| Projected Salary Increase | 2.85 - 8.85% before July 1, 2028 and 3.25% - 9.25% after June 30, 2028 |
| Cost of Living Adjustment | 1.00% for January 2019 through January 2023, then increasing by 0.10% each year up to 1.50% annually |

Mortality Assumption

| | |
|----------------|--|
| Pre-retirement | RP-2014 white collar employee table, male rates set back five years and female rates set back seven years. Generational projection uses the MP-2015 scale. |
|----------------|--|

**INDEPENDENT SCHOOL DISTRICT NO. 390
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NOTES TO BASIC FINANCIAL STATEMENTS – CONTINUED
June 30, 2024**

Post-retirement RP-2014 white collar annuitant table, male rates set back three years and female rates set back three years, with further adjustments of the rates. Generational projection uses the MP-2015 scale.

Post-disability RP-2014 disabled retiree mortality table, without adjustment.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

| Asset Class | Target Allocation | Long-Term Expected Real Rate of Return |
|----------------------|-------------------|--|
| Domestic Equity | 33.50% | 5.10% |
| International Equity | 16.50% | 5.30% |
| Private Markets | 25.00% | 5.90% |
| Fixed Income | 25.00% | 0.75% |

The TRA actuary has determined the average of the expected remaining service lives of all members for fiscal year 2023 is 6 years. The “Difference Between Expected and Actual Experience” and “Changes of Assumptions” and “Changes in Proportion” use the amortization period of 6 years in the schedule presented. The amortization period for “Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments” is 5 years as required by GASB 68.

Changes in actuarial assumptions since the 2022 valuation:

The 2023 Tax Finance and Policy Bill, Effective July 1, 2025:

- The employer contribution rate will increase from 8.75% to 9.5% on July 1, 2025.
- The employee contribution rate will increase from 7.75% to 8.0% on July 1, 2025.
- The pension adjustment rate for school districts and the base budgets for Minnesota State, Perpich Center for Arts Education, and Minnesota Academics will increase to reflect the 0.75% employer contribution rate increase.

The 2024 Omnibus Pensions and Retirement Bill:

- The Normal Retirement Age (NRA) for active and eligible deferred Tier II members will be 65 effective July 1, 2024.
- TRA’s amortization date will remain the same at 2048.

Discount Rate - The discount rate used to measure the total pension liability was 7.00 percent. The discount rate used to measure the TPL at the Prior Measurement Date was 7.00 percent. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the fiscal 2023 contribution rate, contributions from school districts will be made at contractually required rates (actuarially determined), and contributions from the state will be made at current statutorily required rates. Based on those assumptions, the pension plan’s fiduciary net position was not projected to be depleted and, as a result, the Municipal Bond Index Rate was not used in the determination of the Single Equivalent Interest Rate (SEIR).

INDEPENDENT SCHOOL DISTRICT NO. 390
BAUDETTE, MINNESOTA
NOTES TO BASIC FINANCIAL STATEMENTS – CONTINUED
June 30, 2024

Net Pension Liability - On June 30, 2024, the District reported a liability of \$3,740,069 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District's proportion of the net pension liability was based on the District's contributions to TRA in relation to total system contributions including direct aid from the State of Minnesota, City of Minneapolis, and Minneapolis School District. District proportionate share was 0.0453% at the end of the measurement period and 0.0436% for the beginning of the year.

The pension liability amount reflected a reduction due to direct aid provided to TRA. The amount recognized by the District as its proportionate share of the net pension liability, the direct aid, and total portion of the net pension liability that was associated with the District were as follows:

| | | |
|---|----|-----------|
| District's proportionate share of net pension liability | \$ | 3,740,069 |
| State's proportionate share of the net pension liability associated with the district | \$ | 262,133 |

For the year ended June 30, 2024, the District recognized pension expense of \$(91,751). It also recognized \$36,910 as a decrease to pension expense for the support provided by direct aid.

On June 30, 2024, the District had deferred resources related to pensions from the following sources:

| | Deferred Outflows of Resources | Deferred Inflows of Resources |
|---|--------------------------------------|-------------------------------------|
| Differences between expected and actual experience | \$ 35,036 | \$ 52,995 |
| Net difference between projected and actual earnings on plan inv. | 16,928 | |
| Changes in actuarial assumptions | 401,092 | |
| Changes in proportion | 170,865 | 43,288 |
| Contributions paid to TRA subsequent to the measurement date | 241,266 | |
| Total | <u>\$ 865,187</u> | <u>\$ 96,283</u> |

\$241,266 reported as deferred outflows of resources related to pensions resulting from District contributions to TRA subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending June 30, 2025. Other amounts reported as deferred outflows and inflows of resources related to TRA pensions will be recognized in pension expense as follows:

| Year Ending June 30 | Pension Expense Amount |
|---------------------------|------------------------------|
| 2025 | \$ 71,780 |
| 2026 | 19,478 |
| 2027 | 429,122 |
| 2028 | (8,975) |
| 2029 | 16,233 |

Pension Liability Sensitivity - The following presents the net pension liability calculated using the discount rate of 7.00 percent as well as what the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (6.00 percent) or one percentage higher (8.00 percent) than the current rate.

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 June 30, 2024**

| Sensitivity Analysis - NPL at Different Discount Rates | | |
|--|----------------|--------------|
| 1% Decrease | Current (7.0%) | 1% Increase |
| (6.0%) | (7.0%) | (8.0%) |
| \$ 5,965,136 | \$ 3,740,069 | \$ 1,918,582 |

The District’s proportion of the net pension liability was based on the employer contributions to TRA in relation to TRA’s total employer contributions including direct aid contributions from the State of Minnesota, City of Minneapolis, and Minneapolis School District.

Pension Plan Fiduciary Net Position - Detailed information about the plan’s fiduciary net position is available in a separately-issued TRA financial report. That report can be obtained at www.MinnesotaTRA.org, by writing to TRA at 60 Empire Drive, Suite 400, St. Paul, MN, 55103-4000; or by calling (651)-296-2409 or (800)-657-3669.

The District recognized total pension expense of \$72,512 for all of the pension plans in which it participates.

NOTE 6 OTHER POSTEMPLOYMENT BENEFITS

Plan Description - The District’s Plan is a single-employer defined benefit healthcare plan to eligible retirees and their spouses. The authority and requirement to provide these benefits is established in Minnesota Statutes Section 471.61, Subd. 2b. The benefit levels, employee contributions, and employer contributions are governed by the District and can be amended by the District through the District’s collective bargaining agreements with employee groups. In as much as the plan has no assets, reporting another employee benefit trust fund in the accompanying financial statements is not required nor was a separate or stand-alone report issued.

Benefits Provided – The District provides healthcare benefits for retirees and their dependents. Benefits are provided through a third-party insurer, and the full cost of the benefits is covered by the plan. The District recognized expenditures on a pay-as-you-go basis.

Funding Policy - Retirees and their spouses contribute to the healthcare plan at the same rate as District employees. Since the premium is a blended rate determined on the entire active and retiree population, the retirees are receiving an implicit rate subsidy. The District provides postemployment healthcare benefits to qualifying retirees.

Employees Covered by Benefit Term – At June 30, 2024, the following employees were covered by the benefit terms:

| | |
|---|-----------|
| Inactive plan members or beneficiaries currently receiving benefit payments | 1 |
| Active plan members | 83 |
| Total Members | <u>84</u> |

Total OPEB Liability – The District’s total OPEB liability of \$765,337 was measured as of July 1, 2023 and was determined by an actuarial valuation as of July 1, 2023.

Actuarial Assumptions – The total OPEB liability in the July 1, 2023 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

| | |
|------------------|-----------------------------|
| Inflation Rate | 2.50 percent |
| Salary increases | rates vary by service years |

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NOTES TO BASIC FINANCIAL STATEMENTS – CONTINUED
June 30, 2024

Medical Cost Trend Rate 6.5 percent in 2023 grading to 5.0 percent over 6 years and then to 4.0 percent over the next 48 years

The mortality tables were updated from the Pub-2010 Public Retirement Plans Headcount-Weighted Mortality Tables (General, Teachers) with MP-2020 Generational Improvement Scale to the Pub-2010 Public Retirement Plans Headcount -Weighted Mortality Tables (General, Teachers) with MP-2021 Generational Improvement Scale.

The discount rate is based on the estimated yield of 20-year municipal bonds. The overall single discount rate is 3.9%.

In the July 1, 2023 actuarial valuation, the entry age, level percentage of pay actuarial cost method was used.

Changes in the Total OPEB Liability:

| | |
|---|----------------------------|
| | Total OPEB Liability |
| Balance at 6/30/2023 | \$ 745,424 |
| Changes for the year: | |
| Service Cost | 75,427 |
| Interest Cost | 30,332 |
| Assumption Changes | 1,495 |
| Plan Changes | (23,654) |
| Differences between Expected and Actual Experience | (17,955) |
| Benefit Payments | (45,732) |
| Net Changes | 19,913 |
| Balance at 6/30/2024 | \$ 765,337 |

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate – The following presents the total OPEB liability of the District, as well as what the District’s total OPEB liability would be if it were calculated using a discount rate that is one percentage point lower (2.9 percent) or one percentage point higher (4.9 percent) than the current rate:

| District Total OPEB Liability | | |
|-------------------------------|-------------------|-----------------------|
| 1% Decrease (2.9%) | Current (3.9%) | 1% Increase (4.9%) |
| \$ 817,321 | \$ 765,337 | \$ 715,666 |

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates – The following presents the total OPEB liability of the District, as well as what the District’s total OPEB liability would be if it were calculated using healthcare cost trend rates that are one percentage point lower (5.5 percent decreasing to 4.0 percent over 6 years) or one percentage point higher (7.5 percent decreasing to 6.0 percent over 6 years) than the current healthcare cost trend rates:

| District Healthcare Cost Trend Rates | | |
|---|---|---|
| (5.5% decreasing to 4.0% over 6 years) | (6.5% decreasing to 5.0% over 6 years) | (7.5% decreasing to 6.0% over 6 years) |
| \$ 732,926 | \$ 765,337 | \$ 803,637 |

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB – For the year ended June 30, 2024, the District recognized OPEB expense of \$52,823. At June 30, 2024, the

INDEPENDENT SCHOOL DISTRICT NO. 390
BAUDETTE, MINNESOTA
NOTES TO BASIC FINANCIAL STATEMENTS – CONTINUED
June 30, 2024

District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

| | Deferred Outflows of Resources | Deferred Inflows of Resources |
|--|--------------------------------------|-------------------------------------|
| Assumption changes | \$ 33,525 | \$ 56,009 |
| Differences between expected and actual experience | | 159,065 |
| Employer contributions paid subsequent to the measurement date | 29,850 | |
| Total | <u>\$ 63,375</u> | <u>\$ 215,074</u> |

The \$29,850 reported as deferred outflows of resources related to OPEB resulting from District contributions to OPEB subsequent to the measurement date will be recognized as a reduction of the total other postemployment benefit liability in the year ending June 30, 2025. Other amounts reported as deferred outflows and inflows of resources related to OPEB will be recognized in pension expense as follows:

| Year Ending June 30 | OPEB Expense Amount |
|------------------------|------------------------|
| 2025 | \$ (29,282) |
| 2026 | (29,282) |
| 2027 | (29,282) |
| 2028 | (29,279) |
| 2029 | (24,726) |
| Thereafter | (39,698) |

NOTE 7 LONG-TERM LIABILITIES

Changes in the District's long-term liabilities for the year ended June 30, 2024 are as follows:

| | Beginning Balance | Additions | Retired | Ending Balance | Due Within One Year |
|--------------------------------|----------------------|-------------------|-------------------|----------------------|------------------------|
| G.O. Building Bonds | \$ 170,000 | \$ | \$ 40,000 | \$ 130,000 | \$ 40,000 |
| G.O. Refunding Bonds | 10,590,000 | | 680,000 | 9,910,000 | 710,000 |
| Unamortized Premium (Discount) | 823,022 | | 61,730 | 761,292 | |
| Total Bonds | <u>11,583,022</u> | | <u>781,730</u> | <u>10,801,292</u> | <u>750,000</u> |
| Lease Payable | 45,389 | 129,050 | 71,627 | 102,812 | 32,291 |
| Financed Purchase | | 48,741 | 11,791 | 36,950 | 24,223 |
| Severance Payable | 303,519 | 27,341 | | 330,860 | |
| Total Long-Term Liabilities | <u>\$ 11,931,930</u> | <u>\$ 205,132</u> | <u>\$ 865,148</u> | <u>\$ 11,271,914</u> | <u>\$ 806,514</u> |

The District's interest expense for the year ended June 30, 2024, was \$254,064.

Severance payable, lease payable, and financed purchased are generally liquidated by the general fund.

**INDEPENDENT SCHOOL DISTRICT NO. 390
BAUDETTE, MINNESOTA
NOTES TO BASIC FINANCIAL STATEMENTS – CONTINUED
June 30, 2024**

A. General Obligation Building Bonds

| Date of Issue | Net Interest Rate | Maturity Dates | Original Amount | Current Year Retired | Balance 6/30/2024 | Amounts Due in 2024-2025 | |
|---------------|-------------------|----------------|-----------------|----------------------|-------------------|--------------------------|----------|
| | | | | | | Principal | Interest |
| 2016 | 0.82 - 2.0% | 2025/27 | \$ 360,000 | \$ 40,000 | \$ 130,000 | \$ 40,000 | \$ 2,600 |
| | | | | \$ 40,000 | \$ 130,000 | \$ 40,000 | \$ 2,600 |

B. General Obligation Refunding Bond

| Date of Issue | Net Interest Rate | Maturity Dates | Original Amount | Current Year Retired | Balance 6/30/2024 | Amounts Due in 2024-2025 | |
|---------------|-------------------|----------------|-----------------|----------------------|-------------------|--------------------------|------------|
| | | | | | | Principal | Interest |
| 2016 | 0.82 - 2.0% | 2025/27 | \$ 840,000 | \$ 85,000 | \$ 270,000 | \$ 90,000 | \$ 5,400 |
| 2021 | 3.2 - 4.8% | 2025/36 | 10,935,000 | 595,000 | 960,000 | 620,000 | 291,100 |
| | | | | \$ 680,000 | \$ 1,230,000 | \$ 710,000 | \$ 296,500 |

Annual debt service requirements to maturity are as follows:

| Year Ending June 30 | G.O. Building Bonds | | G.O. Refunding Bonds | |
|---------------------|---------------------|----------|----------------------|--------------|
| | Principal | Interest | Principal | Interest |
| 2025 | \$ 40,000 | \$ 2,600 | \$ 710,000 | \$ 296,500 |
| 2026 | 45,000 | 1,800 | 735,000 | 269,900 |
| 2027 | 45,000 | 900 | 765,000 | 242,300 |
| 2028 | | | 800,000 | 213,500 |
| 2029 | | | 835,000 | 181,500 |
| 2030-2034 | | | 4,425,000 | 481,950 |
| 2035-2036 | | | 1,640,000 | 49,300 |
| | \$ 130,000 | \$ 5,300 | \$ 9,910,000 | \$ 1,734,950 |

C. Financed Purchase

During the year, the district financed the purchase of a mower through the distributor. Annual debt service requirements to maturity are as follows:

| Year Ending June 30 | Financed Purchase | |
|---------------------|-------------------|----------|
| | Principal | Interest |
| 2025 | \$ 24,223 | \$ 1,728 |
| 2026 | 12,727 | 248 |
| | \$ 36,950 | \$ 1,976 |

INDEPENDENT SCHOOL DISTRICT NO. 390
BAUDETTE, MINNESOTA
NOTES TO BASIC FINANCIAL STATEMENTS – CONTINUED
June 30, 2024

D. Lease

The District is a lessee for noncancellable leases of a postage machine, bus, and copy machines. The value of the lease liability as of June 30, 2024 was \$102,812. The value of the right to use lease assets was \$190,924 at the end of the fiscal year and had accumulated amortization of \$90,551.

The future principal and lease payments are as follows:

| <u>Maturity Analysis</u> | <u>Principal</u> | <u>Interest</u> |
|--------------------------|-------------------|------------------|
| 2025 | \$ 32,291 | \$ 5,784 |
| 2026 | 34,464 | 3,612 |
| 2027 | 36,057 | 1,296 |
| | <u>\$ 102,812</u> | <u>\$ 10,692</u> |

NOTE 8 LETTER OF CREDIT

The District entered into a standby letter of credit agreement with a local bank during the year. The District did not draw on the letter of credit and the balance as of June 30, 2024 was \$0.

NOTE 9 INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS

The composition of interfund balances as of June 30, 2024, is as follows:

Interfund Transfers:

| <u>Transfer In</u> | <u>Transfer Out</u> | <u>Amount</u> |
|----------------------------|---------------------|---------------|
| Nonmajor Governmental Fund | General | \$445,986 |

The purpose of the interfund transfers is to move the taxing authority for the swimming pool to the community service fund.

NOTE 10 SEVERANCE PAY

The District has several severance pay plans for various groups of employees. The plans call for employees to be paid for unused portions of their sick leave upon termination of employment. At June 30, 2024, the estimated liability under these plans was \$330,860.

NOTE 11 CONTINGENCIES

The District receives significant financial assistance from numerous federal, state, and local governmental agencies in the form of grants and aids. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and is subject to audit by grantor agencies. Any disallowed claims resulting from such audits could become a liability of the general fund or other applicable funds. However, in the opinion of management, any disallowed claims will not have a material effect on any of the financial statements of the individual fund types included herein or on the overall financial position of the District at June 30, 2024.

NOTE 12 RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; natural disasters and workers compensation. The District purchases commercial insurance coverage for such risks.

The District joined together with other governmental entities in the Minnesota Insurance Scholastic Trust, a public entity risk pool currently operating as common risk management and insurance program for member entities. The District pays an annual premium to this plan for its property liability insurance coverage. These premiums are used to create a self-insurance pool for smaller losses and purchases reinsurance through commercial companies for larger losses. The administrators of the plan believe assessment to participating entities for future losses sustained is extremely remote.

There has been no significant reduction in insurance coverage from the previous year in any of the District's policies. Settled claims resulting from these risks have not exceeded insurance coverage in any of the past three fiscal years.

NOTE 13 NEW PRONOUNCEMENTS

GASB Statement No. 101, Compensated Absences, updates the recognition and measurement guidance for compensated absences through aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. The statement is effective for fiscal years beginning after December 15, 2023.

GASB Statement No. 102, Certain Risk Disclosures, requires entities to disclose critical information about their exposure to risks due to certain concentrations or limitations that could lead to financial distress or operational challenges. This statement is effective for fiscal years beginning after June 15, 2024.

GASB Statement No. 103, Financial Reporting Model Improvements, revises the requirements for management's discussion and analysis with the goal of making it more readable and understandable, requires unusual or infrequent items to be presented separately, defines operating and nonoperating revenues, includes a new section for noncapital subsidies for proprietary funds' statement of revenues, expenses and changes in net position, removes the option to disclose major component information in the notes and requires them to be shown individually or in combine financial statements following the fund financial statements and requires budgetary comparisons to be presented as RSI with new columns for variances between original-to-final budget and final budget-to-actual results. This statement is effective for fiscal years beginning after June 15, 2025.

GASB Statement No. 104, Disclosure of Certain Capital Assets, establishes requirements for certain types of capital assets to be disclosed separately in the capital assets note. These items include disclosing separately lease assets, intangible right-to-use assets, subscription assets and intangible assets. In addition, additional disclosures will be required for capital assets held for sale. This statement is effective for fiscal years beginning after June 15, 2025. Earlier application is encouraged.

Management has not yet determined the effect these statements will have on the District's financial statements.

INDEPENDENT SCHOOL DISTRICT NO. 390
BAUDETTE, MINNESOTA
BUDGETARY COMPARISON SCHEDULE FOR THE GENERAL FUND
For the Year Ended June 30, 2024

| | Original Budgeted Amount | Final Budgeted Amount | Actual | Over (Under) Final Budget |
|---|-----------------------------|--------------------------|------------------|------------------------------|
| REVENUES | | | | |
| Local Property Tax Levies | \$ 1,079,371 | \$ 1,085,673 | \$ 1,081,921 | \$ (3,752) |
| Other Local & County Revenues | 1,102,083 | 919,113 | 811,727 | (107,386) |
| Revenue From State Sources | 5,056,787 | 5,210,152 | 5,590,724 | 380,572 |
| Revenue From Federal Sources | 32,000 | 55,000 | 79,384 | 24,384 |
| TOTAL REVENUES | 7,270,241 | 7,269,938 | 7,563,756 | 293,818 |
| EXPENDITURES | | | | |
| Current | | | | |
| Administration | 369,607 | 357,439 | 397,270 | 39,831 |
| District Support Services | 506,677 | 602,586 | 539,995 | (62,591) |
| Elementary & Secondary | | | | |
| Regular Instruction | 3,070,617 | 3,263,607 | 3,219,248 | (44,359) |
| Vocational Education Instruction | 66,231 | 67,709 | 73,518 | 5,809 |
| Special Education Instruction | 594,756 | 649,126 | 760,378 | 111,252 |
| Instructional Support Services | 112,594 | 63,583 | 139,739 | 76,156 |
| Pupil Support Services | 730,737 | 736,390 | 780,004 | 43,614 |
| Sites and Buildings | 936,688 | 896,941 | 927,071 | 30,130 |
| Fixed Costs | 75,000 | 90,361 | 90,433 | 72 |
| Debt Service | | | | |
| Principal | 20,082 | 18,090 | 82,127 | 64,037 |
| Interest and Fees | | 2,000 | 8,903 | 6,903 |
| Capital Outlay | 438,496 | 287,561 | 443,601 | 156,040 |
| TOTAL EXPENDITURES | 6,921,485 | 7,035,393 | 7,462,287 | 426,894 |
| Revenues Over (Under) Expenditures | 348,756 | 234,545 | 101,469 | (133,076) |
| OTHER FINANCING SOURCES (USES) | | | | |
| Debt Issued | | | 177,791 | 177,791 |
| Insurance Proceeds | | | 50,000 | 50,000 |
| Transfer Out | (280,000) | (445,986) | (445,986) | |
| TOTAL OTHER FINANCING SOURCES (USES) | (280,000) | (445,986) | (218,195) | 227,791 |
| Net Change in Fund Balances | 68,756 | (211,441) | (116,726) | 94,715 |
| Fund Balances - Beginning | 837,048 | 837,048 | 837,048 | |
| Fund Balances - Ending | \$ 905,804 | \$ 625,607 | \$ 720,322 | \$ 94,715 |

The notes to required supplementary information are an integral part of this schedule.

INDEPENDENT SCHOOL DISTRICT NO. 390
BAUDETTE, MINNESOTA
SCHEDULE OF CHANGES IN THE DISTRICT'S TOTAL OPEB LIABILITY AND RELATED RATIOS
June 30, 2024

| | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
|---|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Total OPEB Liability | | | | | | | |
| Service Cost | \$ 65,955 | \$ 67,934 | \$ 80,965 | \$ 91,621 | \$ 90,044 | \$ 73,594 | \$ 75,427 |
| Interest | 33,678 | 31,284 | 31,047 | 27,070 | 22,268 | 17,009 | 30,332 |
| Assumption Changes | | | 5,956 | 29,842 | 19,455 | (72,005) | 1,495 |
| Plan Changes | | | | | (17,986) | | (23,654) |
| Differences Between Expected and Actual Experience | | | (46,975) | | (183,349) | | (17,955) |
| Benefit Payments | (209,194) | (134,201) | (103,967) | (139,384) | (44,534) | (18,979) | (45,732) |
| Net Change in Total OPEB Liability | (109,561) | (34,983) | (32,974) | 9,149 | (114,102) | (381) | 19,913 |
| Total OPEB Liability - Beginning | 1,028,276 | 918,715 | 883,732 | 850,758 | 859,907 | 745,805 | 745,424 |
| Total OPEB Liability - Ending | \$ 918,715 | \$ 883,732 | \$ 850,758 | \$ 859,907 | \$ 745,805 | \$ 745,424 | \$ 765,337 |
| Covered Payroll | \$ 3,498,728 | \$ 3,603,690 | \$ 3,600,113 | \$ 3,708,116 | \$ 3,934,121 | \$ 4,052,145 | \$ 4,294,059 |
| District's Total OPEB Liability as a Percentage of a Covered Payroll | 26.26% | 24.52% | 23.63% | 23.19% | 18.96% | 18.40% | 17.82% |

The notes to required supplementary information are an integral part of this schedule.

**INDEPENDENT SCHOOL DISTRICT NO. 390
BAUDETTE, MINNESOTA
SCHEDULE OF DISTRICT CONTRIBUTIONS
Last 10 Years**

| | <u>Fiscal Year Ended June 30</u> | <u>Statutorily Required Contribution</u> | <u>Contributions in Relation to the Statutorily Required Contributions</u> | <u>Contribution Deficiency (Excess)</u> | <u>District's Covered- Employee Payroll</u> | <u>Contributions as a Percentage of Covered- Employee Payroll</u> |
|-------------|--------------------------------------|--|--|---|---|---|
| PERA | | | | | | |
| | 2015 | \$ 89,482 | \$ 89,482 | \$ | 1,193,093 | 7.50 % |
| | 2016 | 87,472 | 87,472 | | 1,166,293 | 7.50 |
| | 2017 | 95,125 | 95,125 | | 1,268,333 | 7.50 |
| | 2018 | 95,899 | 95,899 | | 1,278,653 | 7.50 |
| | 2019 | 93,942 | 93,942 | | 1,252,560 | 7.50 |
| | 2020 | 88,926 | 88,926 | | 1,185,680 | 7.50 |
| | 2021 | 91,785 | 91,785 | | 1,223,800 | 7.50 |
| | 2022 | 98,377 | 98,377 | | 1,311,693 | 7.50 |
| | 2023 | 109,792 | 109,792 | | 1,463,893 | 7.50 |
| | 2024 | 114,429 | 114,429 | | 1,525,720 | 7.50 |
| TRA | | | | | | |
| | 2015 | \$ 174,181 | \$ 174,181 | \$ | 2,322,413 | 7.50 % |
| | 2016 | 178,323 | 178,323 | | 2,377,640 | 7.50 |
| | 2017 | 180,078 | 180,078 | | 2,401,040 | 7.50 |
| | 2018 | 179,903 | 179,903 | | 2,398,707 | 7.50 |
| | 2019 | 187,887 | 187,887 | | 2,436,926 | 7.71 |
| | 2020 | 195,480 | 195,480 | | 2,468,182 | 7.92 |
| | 2021 | 202,924 | 202,924 | | 2,495,990 | 8.13 |
| | 2022 | 226,868 | 226,868 | | 2,720,240 | 8.34 |
| | 2023 | 249,962 | 249,962 | | 2,923,532 | 8.55 |
| | 2024 | 233,375 | 233,375 | | 2,667,142 | 8.75 |

The amounts presented for each fiscal year were determined as of the District's year end which is June 30th.

The notes to required supplementary information are an integral part of this schedule.

**INDEPENDENT SCHOOL DISTRICT NO. 390
BAUDETTE, MINNESOTA
SCHEDULE OF DISTRICT SHARE OF NET PENSION LIABILITY
Last 10 Years**

| <u>Fiscal Year Ended June 30</u> | <u>District's Proportion of the Net Pension Liability</u> | <u>District's Proportionate Share of the Net Pension Liability</u> | <u>State's Proportionate Share of the Net Pension Liability Associated with the District (if Applicable)</u> | <u>Total</u> | <u>District's Covered- Employee Payroll</u> | <u>District's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered- employee Payroll</u> | <u>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability</u> |
|--|---|--|--|--------------|---|---|---|
| PERA | | | | | | | |
| 2014 | 0.0217 % \$ | 1,019,357 \$ | \$ | 1,019,357 \$ | 1,161,367 | 87.77 % | 78.70 % |
| 2015 | 0.0215 | 1,114,242 | | 1,114,242 | 1,193,093 | 93.39 | 78.19 |
| 2016 | 0.0202 | 1,640,140 | 21,354 | 1,661,494 | 1,166,293 | 140.63 | 68.90 |
| 2017 | 0.0206 | 1,315,090 | 16,529 | 1,331,619 | 1,268,333 | 103.69 | 75.90 |
| 2018 | 0.0203 | 1,126,161 | 36,824 | 1,162,985 | 1,278,653 | 88.07 | 79.53 |
| 2019 | 0.0192 | 1,061,525 | 32,999 | 1,094,524 | 1,252,560 | 84.75 | 80.23 |
| 2020 | 0.0177 | 1,061,196 | 32,641 | 1,093,837 | 1,185,680 | 89.50 | 79.06 |
| 2021 | 0.0181 | 772,951 | 23,664 | 796,615 | 1,223,800 | 63.16 | 87.00 |
| 2022 | 0.0189 | 1,496,886 | 43,762 | 1,540,648 | 1,311,693 | 114.12 | 76.67 |
| 2023 | 0.0196 | 1,096,010 | 30,303 | 1,126,313 | 1,463,893 | 74.87 | 83.10 |
| TRA | | | | | | | |
| 2014 | 0.0530 % \$ | 2,442,202 \$ | 171,719 \$ | 2,613,921 \$ | 2,404,062 | 101.59 % | 81.50 % |
| 2015 | 0.0458 | 2,833,183 | 347,397 | 3,180,580 | 2,322,413 | 121.99 | 76.77 |
| 2016 | 0.0457 | 10,900,540 | 1,094,411 | 11,994,951 | 2,377,640 | 458.46 | 44.88 |
| 2017 | 0.0446 | 8,902,969 | 860,422 | 9,763,391 | 2,401,040 | 370.80 | 51.57 |
| 2018 | 0.0434 | 2,726,951 | 256,229 | 2,983,180 | 2,398,707 | 113.68 | 78.07 |
| 2019 | 0.0429 | 2,734,455 | 242,009 | 2,976,464 | 2,436,926 | 112.21 | 78.21 |
| 2020 | 0.0425 | 3,139,957 | 263,357 | 3,403,314 | 2,468,182 | 127.22 | 75.48 |
| 2021 | 0.0417 | 1,824,917 | 153,854 | 1,978,771 | 2,495,990 | 73.11 | 86.63 |
| 2022 | 0.0436 | 3,491,257 | 259,167 | 3,750,424 | 2,720,240 | 128.34 | 76.17 |
| 2023 | 0.0453 | 3,740,069 | 262,133 | 4,002,202 | 2,923,532 | 127.93 | 76.42 |

The amounts presented for each fiscal year were determined as of the measurement date of the collective net pension liability which is June 30 of the previous fiscal year.

The notes to required supplementary information are an integral part of this schedule.

**INDEPENDENT SCHOOL DISTRICT NO. 390
BAUDETTE, MINNESOTA
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
June 30, 2024**

NOTE 1 BUDGETARY DATA

Budgets are prepared for District funds on the same basis and using the same accounting practices as are used to account and prepare financial reports for the funds. Budgets presented in this report for comparison to actual amounts are presented in accordance with accounting principles generally accepted in the United States of America. All appropriations lapse at year-end. Encumbrances represent commitments related to unperformed contracts for goods and services. Encumbrance accounting is not utilized in the governmental funds of the District.

The budget is adopted through the passage of a resolution. Administration can authorize the transfer of budgeted amounts within any fund. Any revisions that alter the total expenditures of any fund must be approved by the governing board. The legal level of budgetary control is the fund level. The annual appropriated budget is not legally binding on the District unless the District has a deficit fund balance which exceeds 2.5% of expenditures.

NOTE 2 EXCESS OF EXPENDITURES OVER APPROPRIATIONS

For the year ended June 30, 2024, expenditures exceeded appropriations in the general fund by \$279,392. These were offset by more revenue than anticipated.

NOTE 3 DEFINED BENEFIT PLANS

PERA

2023 Changes

Changes in Actuarial Assumptions: The investment return assumption and single discount rate were changed from 6.5 percent to 7.0 percent.

Changes in Plan Provisions: An additional one-time direct state aid contribution of \$170.1 million will be contributed to the plan on October 1, 2023. The vesting period of those hired after June 30, 2010, was changed from five years of allowable service to three years of allowable service. The benefit increase delay for early retirements on or after January 1, 2024, was eliminated. A one-time, non-compounding benefit increase of 2.5 percent minus the actual 2024 adjustment will be payable in a lump sum for calendar year 2024 by March 31, 2024.

TRA

Changes in actuarial assumptions since the 2023 valuation:

The 2023 Tax Finance and Policy Bill, effective July 1, 2025:

- The employer contribution rate will increase from 8.75% to 9.5% on July 1, 2025.
- The employee contribution rate will increase from 7.75% to 8.0% on July 1, 2025.
- The pension adjustment rate for school districts and the base budgets for Minnesota State, Perpich Center for Arts Education, and Minnesota Academics will increase to reflect the 0.75% employer contribution rate increase.

The 2024 omnibus Pensions and Retirement Bill:

- The Normal Retirement Age (NRA) for active and eligible deferred Tier II members will be 65 effective July 1, 2024.
- TRA's amortization date will remain the same at 2048.

NOTE 4 OTHER POSTEMPLOYMENT BENEFITS

Changes since the prior valuation:

Assumption Changes:

- The health care trend rates were changed to better anticipate short term and long term medical increases.
- The mortality tables were updated from the Pub-2010 Public Retirement Plans Headcount-Weighted Mortality Tables (General, Teachers) with MP-2020 Generational Improvement Scale to the Pub-2010 Public Retirement Plans Headcount-Weighted Mortality Tables (General, Teachers) with MP-2021 Generational Improvement Scale.
- The discount rate was changed from 3.80% to 3.90%

INDEPENDENT SCHOOL DISTRICT NO. 390
BAUDETTE, MINNESOTA
COMBINING BALANCE SHEET - NONMAJOR GOVERNMENTAL FUNDS
June 30, 2024

| | Special Revenue | | Total Nonmajor Governmental Funds |
|--|-------------------------|------------------------------|--|
| | Food Service Fund | Community Service Fund | |
| ASSETS | | | |
| Cash and Investments | \$ 122,751 | \$ 240,414 | \$ 363,165 |
| Current Property Taxes Receivable | | 15,733 | 15,733 |
| Delinquent Property Taxes Receivable | | 556 | 556 |
| Accounts Receivable | 678 | 277 | 955 |
| Due From Department of Education | 10,243 | 5,813 | 16,056 |
| Due From Federal Govt. - DOE | 8,870 | | 8,870 |
| Inventory | 19,460 | | 19,460 |
| TOTAL ASSETS | \$ 162,002 | \$ 262,793 | \$ 424,795 |
| LIABILITIES | | | |
| Accounts Payable | \$ | \$ 2,679 | \$ 2,679 |
| Salaries Payable | 1,637 | 1,394 | 3,031 |
| Unavailable Revenue | 4,921 | | 4,921 |
| TOTAL LIABILITIES | 6,558 | 159,053 | 165,611 |
| DEFERRED INFLOWS OF RESOURCES | | | |
| Unavailable Revenue - Delinquent Taxes | | 556 | 556 |
| Property Taxes Levied - Subs. Years | | 37,812 | 37,812 |
| TOTAL DEFERRED INFLOWS OF RESOURCES | | 38,368 | 38,368 |
| FUND BALANCES | | | |
| Fund Balance: | | | |
| Nonspendable: Inventory | 19,460 | | 19,460 |
| Restricted for Food Service | 135,984 | | 135,984 |
| Restricted for Community Education | | 163,902 | 163,902 |
| Restricted for ECFE | | 39,166 | 39,166 |
| Restricted for Community Service | | 174 | 174 |
| Unassigned | | (137,870) | (137,870) |
| TOTAL FUND BALANCES | 155,444 | 65,372 | 220,816 |
| TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES | \$ 162,002 | \$ 262,793 | \$ 424,795 |

INDEPENDENT SCHOOL DISTRICT NO. 390

BAUDETTE, MINNESOTA

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES –
NONMAJOR GOVERNMENTAL FUNDS**

For the Year Ended June 30, 2024

| | Special Revenue | | Total Nonmajor Governmental Funds |
|--------------------------------------|-------------------------|------------------------------|--|
| | Food Service Fund | Community Service Fund | |
| REVENUES | | | |
| Local Property Tax Levies | \$ | \$ 35,454 | \$ 35,454 |
| Other Local & County Revenues | 26,414 | 52,243 | 78,657 |
| Revenue From State Sources | 166,114 | 49,115 | 215,229 |
| Revenue From Federal Sources | 216,625 | | 216,625 |
| Sale/Other Conversion of Asset | 19,739 | | 19,739 |
| TOTAL REVENUES | 428,892 | 136,812 | 565,704 |
| EXPENDITURES | | | |
| Current | | | |
| Community Education and Services | | 322,083 | 322,083 |
| Pupil Support Services | 406,429 | | 406,429 |
| Capital Outlay | 8,175 | 3,412 | 11,587 |
| TOTAL EXPENDITURES | 414,604 | 325,495 | 740,099 |
| Revenues Under Expenditures | 14,288 | (188,683) | (174,395) |
| OTHER FINANCING SOURCES | | | |
| Transfers In | | 445,986 | 445,986 |
| TOTAL OTHER FINANCING SOURCES | | 445,986 | 445,986 |
| Net Change in Fund Balances | 14,288 | 257,303 | 271,591 |
| Fund Balances - Beginning | 141,156 | (191,931) | (50,775) |
| Fund Balances - Ending | \$ 155,444 | \$ 65,372 | \$ 220,816 |

INDEPENDENT SCHOOL DISTRICT NO. 390
BAUDETTE, MINNESOTA
SCHEDULE OF CHANGES IN FUND BALANCES
For the Year Ended June 30, 2024

| | UFARS Balance Beginning of Year | Revenues | Expenditures | Transfers | Insurance Proceeds | Debt Issued, Net | UFARS Balance End of Year | Reclassify | Balance End of Year |
|--|--|-----------------------|--------------|-----------|-----------------------|------------------------|---------------------------------|------------|------------------------|
| General Fund | | | | | | | | | |
| Nonspendable for General Fund | \$ 18,454 | \$ | \$ | (9,228) | \$ | \$ | \$ 9,226 | \$ | \$ 9,226 |
| Restricted for: | | | | | | | | | |
| Student Activities | 70,956 | 59,732 | 55,797 | | | | 74,891 | | 74,891 |
| Staff Development | 8,790 | 68,404 | 67,675 | | | | 9,519 | | 9,519 |
| Literacy Incentive | | 22,997 | 22,997 | | | | | | |
| Operating Capital | 262,915 | 106,798 | 360,194 | | | 177,791 | 187,310 | | 187,310 |
| Learning and Development | 6,913 | 100,162 | 100,162 | | | | 6,913 | | 6,913 |
| Safe School Crime Levy | 63,876 | 14,777 | 15,405 | | | | 63,248 | | 63,248 |
| LTFM | 279,531 | 100,270 | 121,158 | | | | 258,643 | | 258,643 |
| FEMA | 55,398 | | | | | | 55,398 | | 55,398 |
| Committed for Separation/Retirement benefits | 170,000 | | | | | | 170,000 | | 170,000 |
| Assigned | 31,772 | 25 | 9,098 | | | | 22,699 | | 22,699 |
| Unassigned | (131,557) | 7,050,591 (40,000) | 6,709,801 | (436,758) | 50,000 | | (177,525) | | (177,525) |
| Food Service Fund | | | | | | | | | |
| Nonspendable | 13,233 | | | 6,227 | | | 19,460 | | 19,460 |
| Restricted for Food Service | 127,923 | 428,892 | 414,604 | (6,227) | | | 135,984 | | 135,984 |
| Community Service Fund | | | | | | | | | |
| Restricted for: | | | | | | | | | |
| Community Education | (76,059) | 67,808 | 273,833 | 445,986 | | | 163,902 | | 163,902 |
| ECFE | 26,999 | 29,541 | 17,374 | | | | 39,166 | | 39,166 |
| School Readiness | (143,045) | 34,849 | 29,674 | | | | (137,870) | 137,870 | |
| Community Service | 174 | 4,614 | 4,614 | | | | 174 | | 174 |
| Unassigned | | | | | | | | (137,870) | (137,870) |
| Debt Service Fund | | | | | | | | | |
| Restricted for Debt Service | 238,524 | 1,031,521 | 1,045,400 | | | | 224,645 | | 224,645 |

INDEPENDENT AUDITOR'S REPORT ON MINNESOTA LEGAL COMPLIANCE

To the Board of Education
Independent School District No. 390
Baudette, Minnesota

We have audited in accordance with auditing standards generally accepted in the United States of America, and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of Independent School District No. 390 as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated November 21, 2024.

Legal Compliance

In connection with our audit, nothing came to our attention that caused us to believe that the District failed to comply with the provisions of contracting – bid laws, depositories of public funds and public investments, conflicts of interest, public indebtedness, claims and disbursements, miscellaneous provisions, and uniform financial accounting and reporting standards of the *Minnesota Legal Compliance Audit Guide for School Districts*, promulgated by the State Auditor pursuant to Minn. Stat. § 6.65, insofar as they relate to accounting matters. However, our audit was not directed primarily toward obtaining knowledge of such noncompliance. Accordingly, had we performed additional procedures, other matters may have come to our attention regarding the District's noncompliance with the above referenced provisions, insofar as they relate to accounting matters.

Purpose of the Report

The purpose of this report is solely to describe the scope of our testing of compliance and the results of that testing, and not to provide an opinion on compliance. Accordingly, this communication is not suitable for any other purpose.

BRADY, MARTZ & ASSOCIATES, P.C.
GRAND FORKS, NORTH DAKOTA

November 21, 2024

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Board of Education
Independent School District No. 390
Baudette, Minnesota

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of Independent School District No. 390, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated November 21, 2024.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies described in the accompanying schedule of findings as items 2024-001 and 2024-003 to be material weaknesses.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiency described in the accompanying schedule of findings as items 2024-002 to be a significant deficiency.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

The District's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the District's responses to the findings identified in our audit and described in the accompanying schedule of findings and corrective action plan. The District's responses were not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the responses.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

BRADY, MARTZ & ASSOCIATES, P.C.
GRAND FORKS, NORTH DAKOTA

November 21, 2024

**INDEPENDENT SCHOOL DISTRICT NO. 390
BAUDETTE, MINNESOTA
SCHEDULE OF FINDINGS
For the Year Ended June 30, 2024**

2024-001 FINDING

Criteria

A proper system of internal control has the proper separation of duties between authorization, custody, record keeping and reconciliation.

Condition

There is not a system in place for accounting duties to be properly segregated between authorization, custody, record keepings and reconciliation.

Cause

The District is subject to size and budget constraints limiting the number of personnel within the accounting department.

Effect

The design of the internal control over financial reporting that could adversely affect the ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements.

Recommendation

We recommend the District review their internal controls over the accounting functions to determine if additional procedures can be implemented that are cost effective. The board should constantly be aware of this condition. Compensating controls that mitigate the related risks could be (or are) provided through appropriate oversight of the performance of these functions and review of the financial reports by individuals with knowledge of current operations and accounting principles.

Views of Responsible Officials and Planned Corrective Actions

The District agrees with the recommendation and will review on an annual basis.

**INDEPENDENT SCHOOL DISTRICT NO. 390
BAUDETTE, MINNESOTA
SCHEDULE OF FINDINGS
For the Year Ended June 30, 2024**

2024-002 FINDING

Criteria

An appropriate system of internal control requires the District to prepare financial statements in compliance with accounting principles generally accepted in the United States of America.

Condition

The District's personnel prepare periodic financial information for internal use that meets the needs of management and the Board of Education. However, the District currently does not prepare the financial statements, including the accompanying note disclosures, as required by accounting principles generally accepted in the United States of America. The District has elected to have the auditors assist in the preparation of the financial statements and notes.

Cause

The District elected to not allocate resources for the preparation of the financial statements.

Effect

There is an increased risk of material misstatement to the District's financial statements.

Recommendation

We recommend the District consider the additional risk of having the auditors assist in the preparation of the financial statements and note disclosures and consider preparing them in the future. As a compensating control, the District should establish an internal control policy to document the annual review of the financial statement and schedules and to review a financial statement disclosure checklist.

Views of Responsible Officials and Planned Corrective Actions

The District agrees with the recommendation and will review on an annual basis.

**INDEPENDENT SCHOOL DISTRICT NO. 390
BAUDETTE, MINNESOTA
SCHEDULE OF FINDINGS
For the Year Ended June 30, 2024**

2024-003 FINDING

Criteria

To receive reimbursement for meals served, the District must submit the number of meals served.

Condition

The District misstated the number of meals served on the October 2023 claim.

Cause

The District did not receive all revenue it was entitled to.

Effect

The District did not receive all revenue it was entitled to. The District has revised the claim and is waiting for MDE approval.

Recommendation

The District should review procedures over monthly meal claims. A second review should be instituted.

Views of Responsible Officials and Planned Corrective Actions

The District agrees with the recommendation and will implement immediately.

**INDEPENDENT SCHOOL DISTRICT NO. 390
BAUDETTE, MINNESOTA
CORRECTIVE ACTION PLAN
For the Year Ended June 30, 2024**

2024-001 FINDING

Contact Person – Superintendent

Corrective Action Plan – The District has the following procedures in place to mitigate risk: the Superintendent reviews and approves all journal entries, the board approves checks, and the Superintendent reviews all bank statements and credit card statements before turning the statements over to the business office for reconciliation. When it becomes economically feasible, the District will hire additional personnel in the accounting department to improve segregation of duties.

Completion Date – Ongoing

2024-002 FINDING

Contact Person – Superintendent

Corrective Action Plan – Will establish a policy to document review of financial statements and notes.

Completion Date – Ongoing

2024-003 FINDING

Contact Person – Superintendent

Corrective Action Plan – Will establish a policy to review meal claims prior to submission.

Completion Date – Immediately

INDEPENDENT SCHOOL DISTRICT NO. 390
BAUDETTE, MINNESOTA
UNIFORM FINANCIAL ACCOUNTING AND REPORTING STANDARDS COMPLIANCE TABLE
June 30, 2024

| District Name: | INDEPENDENT SCHOOL DISTRICT NO. 390 | | | District Number: | 390 | | |
|-------------------------------------|-------------------------------------|------------|----------|--|-----------|-----------|----------|
| | Audit | UFARS | Variance | | Audit | UFARS | Variance |
| 01 GENERAL FUND | | | | 06 BUILDING CONSTRUCTION | | | |
| Total Revenue | 7,563,756 | 7,523,756 | 40,000 | Total Revenue | | | |
| Total Expenditures | 7,462,287 | 7,462,287 | | Total Expenditures | | | |
| <i>Non Spendable</i> | | | | <i>Non Spendable</i> | | | |
| 460 Non Spendable Fund Balance | 9,226 | 9,228 | (2) | 460 Non Spendable Fund Balance | | | |
| <i>Restricted/Reserved:</i> | | | | <i>Restricted/Reserved:</i> | | | |
| 401 Student Activities | 74,891 | 74,891 | | 407 Capital Projects Levy | | | |
| 403 Staff Development | 9,519 | 9,520 | (1) | 413 Projects Funded By COP | | | |
| 407 Capital Projects Levy | | | | 467 LTFM | | | |
| 408 Cooperative Revenue | | | | <i>Restricted</i> | | | |
| 413 Project Funded by COP | | | | 464 Restricted Fund Balance | | | |
| 414 Operating Debt | | | | <i>Unassigned:</i> | | | |
| 416 Levy Reduction | | | | 463 Unassigned Fund Balance | | | |
| 417 Taconite Building Maintenance | | | | Reconciliation of Building Construction | | | |
| 423 Certain Teacher Programs | | | | | | | |
| 424 Operating Capital | 187,310 | 187,310 | | 07 DEBT SERVICE | | | |
| 426 \$25 Taconite | | | | Total Revenue | 1,031,521 | 1,031,521 | |
| 427 Disabled Accessibility | | | | Total Expenditures | 1,045,400 | 1,045,400 | |
| 428 Learning & Development | 6,913 | 6,913 | | <i>Non Spendable</i> | | | |
| 434 Area Learning Center | | | | 460 Non Spendable Fund Balance | | | |
| 435 Contracted Alt Programs | | | | <i>Restricted/Reserved:</i> | | | |
| 436 State Approved Alt Program | | | | 425 Bond Refundings | | | |
| 438 Gifted & Talented | | | | 451 QZAB Payments | | | |
| 440 Teacher Development and Eval | | | | <i>Restricted</i> | | | |
| 441 Basic Skills Programs | | | | 464 Restricted Fund Balance | 224,645 | 224,645 | |
| 445 Career and Technical Programs | | | | <i>Unassigned:</i> | | | |
| 448 Achievement and Integration | | | | 463 Unassigned Fund Balance | | | |
| 449 Safe Schools Levy | 63,248 | 63,248 | | Reconciliation of Debt Service | 2,301,566 | 2,301,566 | |
| 450 Prekindergarten | | | | | | | |
| 451 QZAB Payments | | | | 08 TRUST | | | |
| 452 OPEB Liab Not In Trust | | | | Total Revenue | | | |
| 453 Unfunded Sev & Retirement Levy | | | | Total Expenditures | | | |
| 467 LTFM | 258,643 | 258,643 | | <i>Unassigned:</i> | | | |
| 472 Medical Assistance | | | | 422 Unassigned Fund Balance | | | |
| <i>Restricted</i> | | | | Reconciliation of Trust | | | |
| 464 Restricted Fund Balance | | | | | | | |
| <i>Committed</i> | | | | 20 INTERNAL SERVICE | | | |
| 418 Committed for Separation | 170,000 | 170,000 | | Total Revenue | | | |
| 461 Committed | | | | Total Expenditures | | | |
| <i>Assigned</i> | | | | <i>Unassigned:</i> | | | |
| 462 Assigned Fund Balance | 22,699 | 22,708 | (9) | 422 Unassigned Fund Balance | | | |
| <i>Unassigned:</i> | | | | Reconciliation of Internal Service | | | |
| 422 Unassigned Fund Balance | (177,525) | (177,537) | 12 | | | | |
| Reconciliation of General | 15,650,967 | 15,610,967 | 40,000 | 25 OPEB REVOCABLE TRUST FUND | | | |
| | | | | Total Revenue | | | |
| 02 FOOD SERVICE | | | | Total Expenditures | | | |
| Total Revenue | 428,892 | 428,891 | 1 | <i>Unassigned:</i> | | | |
| Total Expenditures | 414,604 | 414,605 | (1) | 422 Unassigned Fund Balance | | | |
| <i>Non Spendable</i> | | | | Reconciliation of OPEB Revocable Trust | | | |
| 460 Non Spendable Fund Balance | 19,460 | 19,460 | | | | | |
| <i>Restricted/Reserved:</i> | | | | 45 OPEB IRREVOCABLE TRUST FUND | | | |
| 452 OPEB Liab Not In Trust | | | | Total Revenue | | | |
| <i>Restricted</i> | | | | Total Expenditures | | | |
| 464 Restricted Fund Balance | 135,984 | 135,983 | 1 | <i>Unassigned:</i> | | | |
| <i>Unassigned</i> | | | | 422 Unassigned Fund Balance | | | |
| 463 Unassigned Fund Balance | | | | Reconciliation of OPEB Irrevocable Trust | | | |
| Reconciliation of Food Service | 998,940 | 998,939 | 1 | | | | |
| | | | | 47 OPEB DEBT SERVICE FUND | | | |
| 04 COMMUNITY SERVICE | | | | Total Revenue | | | |
| Total Revenue | 136,812 | 136,811 | 1 | Total Expenditures | | | |
| Total Expenditures | 325,495 | 325,495 | | <i>Non Spendable</i> | | | |
| <i>Non Spendable</i> | | | | 460 Non Spendable Fund Balance | | | |
| 460 Non Spendable Fund Balance | | | | <i>Restricted</i> | | | |
| <i>Restricted/Reserved:</i> | | | | 425 Bond Refunding | | | |
| 426 \$25 Taconite | | | | 464 Restricted Fund Balance | | | |
| 431 Community Education | 163,902 | 163,902 | | <i>Unassigned</i> | | | |
| 432 E.C.F.E. | 39,166 | 39,166 | | 463 Unassigned Fund Balance | | | |
| 440 Teacher Development and Eval | | | | Reconciliation of OPEB Debt Service | | | |
| 444 School Readiness | (137,870) | (137,870) | | | | | |
| 447 Adult Basic Education | | | | | | | |
| 452 OPEB Liab Not In Trust | | | | | | | |
| <i>Restricted</i> | | | | | | | |
| 464 Restricted Fund Balance | 174 | 174 | | | | | |
| <i>Unassigned</i> | | | | | | | |
| 463 Unassigned Fund Balance | | | | | | | |
| Reconciliation of Community Service | 527,679 | 527,678 | 1 | | | | |

Annual Compliance Overview

Minnesota Statutes 2023, section 124D.78 requires Minnesota districts, charters, and tribal schools with 10 or more American Indian students to have an American Indian Parent Advisory Committee (AIPAC). Specifically, the statute cites that school boards and American Indian schools must provide for the maximum involvement of parents and children enrolled in education programs, programs for elementary and secondary grades, special education programs, and support services.

To be compliant with this statutory requirement, districts, charters, and tribal schools are required to submit annual compliance documents to the Office of American Indian Education (OAIE) by March 1 of each year. Also known as the vote of concurrence or nonconcurrence, annual compliance is a valuable opportunity for American Indian Parent Advisory Committee members to meet and discuss whether or not they concur with the educational offerings that have been extended by the district to American Indian students.

The Vote and Resolution

If the AIPAC finds that the district and/or school board have been meeting the needs of American Indian students, they issue a vote and resolution of concurrence. If they find that the district and/or school board have not been meeting the needs of American Indian students, they issue a vote and resolution of nonconcurrence. This vote is formally reflected on the annual compliance documents. Members of the AIPAC must present the vote and resolution to the school board.

If the vote is one of nonconcurrence, the AIPAC must provide written recommendations for improvement to the school board at the time of the presentation. The school board then has 60 days in which to respond in writing to the AIPAC recommendations. A copy of this written response must be provided to the OAIE.

Completing and Submitting the Documents

The following items are required when submitting annual compliance:

- ✓ The annual compliance/vote of concurrence or nonconcurrence document.
- ✓ The AIPAC resolution document.
- ✓ The AIPAC roster and district employee sign-in sheet (available to download on the OAIE webpage).
- ✓ The American Indian Education Aid Program Plan Review.

All items are fillable PDF forms. When completing, remember to:

- Include the district or school name and identifying number.
- Place a check mark or X next to the applicable vote.
- Include all dates as indicated.
- Add all signatures as required. **Digital signatures are accepted.*
- Use the drop-down menu in the roster to select the appropriate committee member options.

The District or School Does Not Have an AIPAC:

Districts or schools that do not have an AIPAC are still required to complete this paperwork.

- Place a check mark or X next to “Does Not Have an AIPAC”.
- Obtain the signature of the superintendent or charter/tribal school director and the school board chair. The resolution page is not required.

Submission Deadline:

Email all required items **by March 1** to: MDE.AIEA@state.mn.us

The American Indian Parent Advisory Committee Resolution

WHEREAS, the school board or district has an AIPAC composed of parents/guardians of American Indian children who are eligible for Indian education programs, American Indian language and culture teachers and paraprofessionals, American Indian teachers, American Indian counselors, American Indian adults enrolled in educational programming, and American Indian representatives from community;

WHEREAS, the school board or district affords the AIPAC the necessary information and the opportunity to effectively express their views concerning all aspects of American Indian education and the educational needs of the American Indian children enrolled in the school(s) and program(s); and,

WHEREAS, the AIPAC is directly involved with and advises the school board and district staff on Indian Education program planning; and,

WHEREAS, the AIPAC develops and submits recommendations to the school board and district staff pertaining to the needs of American Indian students.

THEREFORE BE IT RESOLVED, that the AIPAC concurs that the school board and district are compliant with Minnesota Statutes, section 124D.78, and that the school board and district are meeting the needs of American Indian students.

X **We, the American Indian Parent Advisory Committee**, issue a **Vote of Concurrence**. We attest that the school board and/or district are compliant with Minnesota Statutes and that the school board and/or district are meeting the needs of American Indian students; or,

_____ **We, the American Indian Parent Advisory Committee**, issue a **Vote of Nonconcurrence**. We attest that the school board and/or district are not compliant with Minnesota Statutes and that the school board and/or district are not meeting the needs of American Indian students. We have provided written recommendations for improvements to the school board, and we acknowledge that the school board has 60 days from the receipt of these recommendations in which to respond, in writing, to each recommendation.

Orpha Holen Orpha Holen
AIPAC Chairperson Printed Name and Signature

11-12-24
Date

Annual Compliance/Vote of Concurrence or Nonconcurrence

District, Charter, or Tribal School Name: Lake of the Woods School District

The American Indian Parent Advisory Committee Vote

The AIPAC Issued a Vote of Concurrence

Date of Concurrent Vote: 11-12-24

Date the AIPAC presented to the school board: _____

The AIPAC Issued a Vote of Nonconcurrence

A vote of nonconcurrence requires the AIPAC to provide specific written recommendations for improvement to the school board. The school board is required to respond in writing to each recommendation within 60 days of the recommendations being put forth. The school board must provide this written response to both the AIPAC and to the Office of Indian Education.

Date of Nonconcurrent vote: _____

Date the AIPAC presented to the school board: _____

Date the written response from the school board is due: _____

The District/School Does Not Have an AIPAC

The district has not yet formed an AIPAC, but recognizes the need to do so in order to remain compliant with Minnesota Statutes, section 124D.78. By signing below, the district/school leadership commits to working with the Office of American Indian Education on committee formation.

Required signatures

**Digital signatures are accepted*

School Board Chairperson

Date

Superintendent or Charter/Tribal School Director

Date


AIPAC Chairperson

11/12/24
Date

American Indian Education Aid Program Plan Review

This document serves as the foundation for how your district is fulfilling the measurable goals of the program plan, reviewed and approved by the Office of American Indian Education at the Minnesota Department of Education. This document is necessary to submit with your compliance documentation and eligibility for American Indian Education Aid next year.

Minnesota Statutes 2022, section 124D.81, subdivision 3. Additional requirements.

Each district receiving aid under this section must each year conduct a count of American Indian children in the schools of the district; test for achievement; identify the extent of other educational needs of the children to be enrolled in the American Indian education program; and classify the American Indian children by grade, level of educational attainment, age and achievement. Participating schools must maintain records concerning the needs and achievements of American Indian children served.

Directions

This document should be shared with the American Indian Parent Advisory Committee (AIPAC) and district staff that work primarily with American Indian students. Both the AIPAC and district staff will meaningfully and authentically collaborate to complete this document which will be uploaded with your compliance documentation due to the Office of American Indian Education on March 1, 2024. Ultimately, this document is a portion of the Compliance documentation submitted to the Office of American Indian Education as required by Minnesota Statutes 2022, 124D.78, subdivision 2.

Using the approved American Indian Education Aid application that was submitted Fall 2023, communicate how the district has progressed towards all the goals outlined within each narrative that was provided for areas 1-6. Data should be shared with the AIPAC in order for the AIPAC to concur with the district plan. Additionally, the Self-Assessment Rubric for districts is another useful tool for AIPACs to understand programming and to vote on concurrence.

Measurable Goals

These program details must align to Minnesota Statutes 124D.81, subdivision 2.

Focus Area 1: Support postsecondary preparation for pupils

Focus Area 2: Support the academic achievement of American Indian students

Focus Area 3: Make curriculum relevant to the needs, interests, and cultural heritage of American Indian pupils

Focus Area 4: Provide positive reinforcement of the self-image of American Indian pupils

Focus Area 5: Develop intercultural awareness among pupils, parents, and staff

Focus area 6: Supplement (not supplant) state and federal educational and co-curricular programs

| Focus Area | Measurable Goal | Progress towards Goal | Is Progress sufficient for concurrence? |
|--|---|---|---|
| Support postsecondary preparation for pupils | All students will have the opportunity to participate in college and career | On track. 10th graders attend career fair in Grand Forks annually in October. | Yes |
| Support the academic achievement of American Indian students | Students who are not achieving at grade level in the elementary have the | Elementary on track. All 6-12 graders do not take advantage of the | Yes |

| Focus Area | Measurable Goal | Progress towards Goal | Is Progress sufficient for concurrence? |
|---|--|---|---|
| Make curriculum relevant to the needs, interests, and cultural heritage of American Indian pupils | All elementary teachers, English teachers and Social Studies teachers will follow Minnesota Standards to provide instruction relevant to | On track. | Yes |
| Provide positive reinforcement of the self-image of American Indian pupils | Elementary students will receive Ojibwe language instruction during their library time with the Media Specialist | On track. | Yes |
| Develop intercultural awareness among pupils, parents, and staff | Programs will be brought to Lake of the Woods School to support | On track. So far for the 2024-25 school year, Mark Mindt, Native American | Yes |
| Supplement (not supplant) state and federal educational and co-curricular programs | Programming that American Indian Education funding provides allows for additional activities for | On track. We are in progress of scheduling programming for students to broaden their experience with a Native | Yes |

Approval

Orpha Helen

11-12-24

AIPAC Chairperson

Date

Director of Indian Education

Date

Contact us

For more information, please visit our website at <https://education.mn.gov/MDE/dse/indian/parent/>

Please submit this documentation to: MDE.AIEA@state.mn.us



The American Indian Parent Advisory Committee (AIPAC) Roster

About Membership

Per Minnesota Statutes, section 124D.78, subdivision 3, *The American Indian Parent Advisory Committee must be composed of parents or guardians of American Indian children eligible to be enrolled in American Indian education programs; American Indian secondary students; American Indian family members of students eligible to be enrolled in American Indian education programs; American Indian language and culture education teachers and paraprofessionals; American Indian teachers; American Indian district employees; American Indian counselors; adult American Indian people enrolled in educational programs; and American Indian community members. The majority of each committee must be the parents or guardians of the American Indian children enrolled or eligible to be enrolled in the programs.*

About the Roster and Sign-in Sheet

The AIPAC roster is for committee members only. This form is electronic and fillable. You **must** include the committee member's name, email, and phone in the first column. Subsequent columns contain a drop-down menu option. Select the best option for each particular committee member.

The sign-in sheet for district, charter, or Tribal contract school employees is also fillable. School personnel often participate in committee meetings and serve as a bridge between the committee and the district, charter, or Tribal contract school, helping to navigate school processes while furthering the goals and initiatives of the committee members. Employee participation levels vary depending on the district, charter school, or Tribal contract school. If an employee identifies as American Indian, they are eligible to serve as a voting committee member and may be included on the roster, rather than the district, charter school, or Tribal contract school sign-in sheet.

Submission

Fall: For districts, charter schools, or Tribal contract schools participating in the American Indian Education Aid program: MDE.AIEA@state.mn.us

March 1: As part of the AIPAC and district, charter school, or Tribal contract school Annual Compliance process: MDE.AIEA@state.mn.us

American Indian Parent Advisory Committee Member Roster

| Committee Member Name, Email, and Phone | American Indian | Committee Member Role | Primary Area of Representation |
|--|-----------------|-----------------------|---|
| Orpha Holen orphajaneholen@gmail.com 218-395-0434 | Yes ▼ | Chair ▼ | Parent/Guardian of an American Indian Student ▼ |
| Angie Eason angela081@mncable.net 218-368-6413 | Yes ▼ | Chair/Co-chair ▼ | Parent/Guardian of an American Indian Student ▼ |
| Jeanette Major majorchief@mncable.net 218-395-0467 | No ▼ | General Member ▼ | Parent/Guardian of an American Indian Student ▼ |
| Halle Holen halle_ho@lakeofthewoodsschool.org | Yes ▼ | General Member ▼ | American Indian Student ▼ |
| Muriel Crandall muriel_c@lakeofthewoodsschool.org 218-634-2510 | Yes ▼ | General Member ▼ | American Indian School Employee ▼ |
| | Select one... | Select one... | Select one... |
| | Select one... | Select one... | Select one... |
| | Select one... | Select one... | Select one... |

District, Charter, or Tribal Contract School Employee Sign-in Sheet

| Employee Name, Email, and Phone | Employee Title |
|--|----------------------|
| Mary Merchant mary_m@lakeofthewoodsschool.org 218-634-2510 | Pre K - 12 Principal |
| Jeff Nelson jeff_n@lakeofthewoodsschool.org 218-634-2510 | Superintendent |
| | |
| | |
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| | |

2023–24 World’s Best Workforce (WBWF) Annual Summary Report

Please use this template as an internal tool to gather information. Responses should be submitted electronically in the **Minnesota Education Grant System (MEGS)**. You can copy your responses from this template into MEGS.

If your district or charter does not utilize ESEA funds and complete ESEA reporting within MEGS, please submit an electronic copy of this form to MDE.WorldsBestWorkForce@state.mn.us.

District or Charter Name: Lake of the Woods School

WBWF Contact: Mary Merchant

Title: Principal

Phone: 218-634-2510

Email: mary_m@lakeofthewoodsschool.org

Annual Report

WBWF Requirement: For each school year, the school board must publish a report in the local newspaper, by mail or by electronic means on the district website.

Provide the direct website link to the district’s WBWF annual report. If a link is not available, describe how the district disseminates the report to stakeholders: lakeofthewoodsschool.org

Annual Public Meeting

These annual public meetings were to be held in the fall of each school year. Report on this measure for the 2023–24 SY.

WBWF Requirement: School boards are to hold an annual public meeting to communicate plans for the upcoming school year based on a review of goals, outcomes and strategies from the previous year. Stakeholders should be meaningfully involved, and this meeting is to occur separately from a regularly scheduled school board meeting.

Provide the date of the school board annual public meeting to review progress on the WBWF plan for the 2023-24 SY: November 25, 2024

Goals and Results

All Students Ready for School

Does your district/charter enroll students in Kindergarten? If no, you do not need to set a school readiness goal.

| Goal | Result | Goal Status |
|--|---|--|
| <p>Provide the established SMART goal for the 2023–24 SY.</p> <p>For school year 2023-24 student assessment results showed that the percentage of students that were ready for Kindergarten in the fall:</p> <p>Concepts of Print 58% Onset Sounds 62% Letter Names 42% Letter Sounds 42% Rhyming 54% Number Sequence (verbal) 46% Composite Score for Early Reading 46%</p> <p>Composite score for early reading of 46% will increase to 50% of students demonstrating on track developmentally on spring 2024 assessments for Reading.</p> | <p>Provide the result for the 2023–24 SY that directly ties back to the established goal.</p> <p>22% of students demonstrated on track developmentally on spring 2024 assessments for Reading.</p> <p>74 % of students demonstrated on track developmentally on spring 2024 assessments for Math.</p> <p>Letter Sounds 9% Word Segmenting 74% Decodable Words 39% Sight Words 30%</p> <p>It has been determined that the discrepancy in achievement from fall to spring is due to the test in the fall is not a timed test and the test in the spring is a timed test.</p> | <p>Check one of the following:</p> <p><input type="checkbox"/> On Track (multi-year goal)</p> <p><input checked="" type="checkbox"/> Not On Track (multi-year goal)</p> <p><input type="checkbox"/> Goal Met (one-year goal)</p> <p><input type="checkbox"/> Goal Not Met (one-year goal)</p> |

Repeat table for additional school readiness goals as appropriate.

Close the Achievement Gap(s) Between Student Groups

| Goal | Result | Goal Status |
|--|--|---|
| <p>Provide the established SMART goal for the 2023–24 SY.</p> <p>Students in grades 3-10 who receive free or reduced price meals had a proficiency rate of 32.2% on 2023 MCA Reading.</p> <p>All students had a proficiency rate of 41.2% on 2023 MCA Reading.</p> <p>Students in grades 3-10 who receive free or reduced price meals will close the achievement gap by 2% for the 2024 MCA Reading.</p> | <p>Provide the result for the 2023–24 SY that directly ties back to the established goal.</p> <p>Students in grades 3-10 who receive free or reduced price meals had a proficiency rate of 32.0% on 2024 MCA Reading.</p> <p>All students had a proficiency rate of 37.8% on 2024 MCA Reading.</p> | <p>Check one of the following:</p> <p><input checked="" type="checkbox"/> On Track (multi-year goal)</p> <p><input type="checkbox"/> Not On Track (multi-year goal)</p> <p><input type="checkbox"/> Goal Met (one-year goal)</p> |

| Goal | Result | Goal Status |
|------|--|---|
| | The achievement gap was brought closer by 4% but only because all students percentage decreased by 4%. | <input type="checkbox"/> Goal Not Met (one-year goal) |

Repeat table for additional achievement gap goals as appropriate.

All Students Career and College-Ready by Graduation

| Goal | Result | Goal Status |
|---|--|---|
| Provide the established SMART goal for the 2023–24 SY. 100% of students in grade 10 will complete their MCIS Career Portfolio with identified and submitted post-secondary or college plans for 2023-24. | Provide the result for the 2023–24 SY that directly ties back to the established goal. 100% of students enrolled in Careers class completed their MCIS Career Portfolio with identified and submitted post-secondary career or college plans for 2023-24. | Check one of the following: <input checked="" type="checkbox"/> On Track (multi-year goal) <input type="checkbox"/> Not On Track (multi-year goal) <input type="checkbox"/> Goal Met (one-year goal) <input type="checkbox"/> Goal Not Met (one-year goal) |

Repeat table for additional career and college readiness goals as appropriate.

All Students Graduate

Does your district/charter enroll students in grade 12? If no, you do not need to set a graduation goal.

| Goal | Result | Goal Status |
|---|---|--|
| Provide the established SMART goal for the 2023–24 SY. 100% of 12th grade students in attendance will graduate at the conclusion of the 2023-24 school year. | Provide the result for the 2023–24 SY that directly ties back to the established goal. 100% of the 12th grade students enrolled at Lake of the Woods High School graduated at the conclusion of the 2023-24 school year. Note that this percentage is not in alignment with MDE’s rate which is a two year lag time | Check one of the following: <input checked="" type="checkbox"/> On Track (multi-year goal) |

| Goal | Result | Goal Status |
|------|--|--|
| | and measures students who were enrolled as a 9th grader. | ___ Not On Track (multi-year goal) ___x___ Goal Met (one-year goal) ___ Goal Not Met (one-year goal) |

Repeat table for additional graduation goals as appropriate.

RESOLUTION FOR GENERAL ELECTIONS

RESOLUTION 2024/2025-0022 RELATING TO THE ELECTION OF SCHOOL BOARD MEMBERS AND CALLING THE SCHOOL DISTRICT GENERAL ELECTION

BE IT RESOLVED by the School Board of Independent School District No. 390 (Lake of the Woods School), State of Minnesota as follows:

It is necessary for the school district to hold its general election for the purpose of electing three school board members for terms of four (4) years each, and one school board member for the term of two (2) years.

The clerk shall include on the 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 ballot the names of individuals who file timely affidavits of withdrawal in the manner specified by law.

The general election is hereby called and elected to be held in conjunction with the state general election on Tuesday, the 5th day of November, 2024.

Pursuant to Minnesota Statutes, Section 205A.11, the precincts and polling places for this general 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 for the state general election.

The clerk is hereby authorized and directed to cause written notice of said general 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 include the date of said general election and the office or offices to be voted on at said general election. Any notice given prior to the date of the adoption of this resolution is ratified and confirmed in all respects.

The clerk is hereby authorized and directed to cause notice of said general election to be posted at the administrative offices of the school district at least ten (10) days before the date of said general election.

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 to cause two sample ballots to be posted in each polling place 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.

The clerk is hereby authorized and directed to cause notice of said general 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 the offices to be filled set forth in the form of ballot below and shall include information concerning each established precinct and polling place.

The clerk is authorized and directed to cause the rules and instructions for use of the optical scan voting system to be posted in each polling place on Election Day.

The clerk is authorized and directed to acquire and distribute such election materials as may be necessary for the proper conduct of this 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, including entering into agreements or understandings with appropriate election officials

regarding preparation and distribution of ballots, election administration and cost sharing.

The clerk is further authorized and directed to cause or to cooperate with the proper election officials 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.

*If four seats are open, the ballot must contain four lines for write-ins.

Adopted this 25th day of November, 2024 by the Lake of the Woods School, Board of Education.

BY: _____
Boyd Johnson, Chair

ATTEST: _____
Tim Lyon, Clerk

DATE: November 25, 2024