



**LAKE OF THE WOODS**

**Lake of the Woods School ISD #390  
December 16, 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. Region I - Joint Powers Board Election Ballot
6. Old Business
7. New Business
  - a. Approval of the November 25, 2024 regular board meeting minutes.
  - b. Approval of the invoices, financial statements, bank reconciliation, wire transfers, and purchase card statements.
  - c. Approval of Personnel-Resignations, Retirements and Appointments
    - i. Appointments
      1. Jonathan Mesenbrink, Full-time Custodian/Assistant Bus Mechanic
      2. Bryan Sathre, Varsity Softball Coach
  - d. Approval of Policies
    - i. 503 Student Attendance
    - ii. 506 Student Discipline
    - iii. 522 Title IX Sex Nondiscrimination Policy, Grievance Procedure and Process
    - iv. 601 School District Curriculum & Instruction
    - v. 606.5 Library Materials
    - vi. 613 Graduation Requirements
    - vii. 616 School District System Accountability
    - viii. 620 Credit for Learning
    - ix. 806 Crisis Management
  - e. Set Organization Meeting date and time
  - f. Approval of Resolution 2024/2025-22 to set the property tax levy for 2024 payable 2025.
  - g. Approval of the contract with Dakotah Fire Protection for the 2025 sprinkler inspection.
8. Other Business
9. Adjourn



**3031 17<sup>th</sup> Street South • Moorhead, MN 56560 • (218) 236-2990 • Fax: (218) 236-2368**

November 27, 2024

TO: School Board Members of Region I Member School Districts  
FROM: Robert Wheeler, Executive Director  
RE: Joint Powers Board Election

A ballot to vote for the candidates for the Region I Joint Powers Board is attached to this memo. The summary background information about the candidates is included with each ballot. Please complete the ballot and return it to your Superintendent. The completed ballots must be returned to the Region I offices before the December 27, 2024 deadline. **There are three vacancies up for election this year on the Joint Powers Board.** If you choose to write in the name of a candidate, that person must be on the school board of a Region I member district. Please make sure that any write-in candidates understand the nature of the position and are willing to perform the duties. Indicate the person's home school district on the ballot next to their name. A school district may only have one representative on the Region I Joint Powers Board.

There are currently six Joint Powers Board members with continuing terms who are not up for election – Rebekah Meder of Underwood, Ryan Lindbom of Barnesville, Melissa Burgard of Moorhead, Melanie Cole of Fergus Falls, Jim Ferden of Win-E-Mac and Judith Moeller of Parkers Prairie. The election results will be tabulated and presented at the Joint Powers Board meeting to be held at 6:00 PM on Thursday, January 23, 2025 at the Region I offices in Moorhead, Minnesota. Subsequent notification of the election results will be made to the candidates and member school districts.

Thank you for your participation in the election!

**OFFICIAL BALLOT  
ANNUAL ELECTION**

**JOINT POWERS BOARD CANDIDATES  
Region I**

**INSTRUCTIONS: Put a Cross Mark (X) opposite each candidate you wish to vote for. You may write in the names of other candidates on the blank spaces provided.**

**DO NOT VOTE FOR MORE THAN THREE PEOPLE INCLUDING WRITE-IN CANDIDATES.**

(X)	NAME	REPRESENTING
	Ryan Walseth	ISD 564 – Thief River Falls
	Allan Haugo	ISD 435 – Waubun-Ogema-White Earth
	Mark Koland	ISD 2385 – Tri-County
	Leslie Anderson	ISD 261 – Ashby

# **REGION I Information Management Services JOINT POWERS BOARD CANDIDATES**

## **Ryan Walseth, ISD 564, Thief River Falls**

- Thief River Falls School Board member for the last 6 years.
- Board member of the Northland Foundation and the MREA north zone.
- Self-employed – Business Owner

## **Allan Haugo, ISD 435, Waubun-Ogema-White Earth**

- Waubun-Ogema-White Earth School Board member for the last 18 years.
- Popple Grove Township Supervisor
- Self-employed – Farming

## **Mark Koland, ISD 2358, Tri-County**

- Member of Region I Joint Powers Board for 12 years
- Tri-County School Board member for the last 18 years.
- Employed – Recycling Industry

## **Leslie Anderson, ISD 261, Ashby**

- Member of Region I Joint Powers Board for 8 years.
- Ashby School Board member for the last 10 years.
- Employed – Registered Nurse





LAKE OF THE WOODS

Lake of the Woods School ISD #390  
November 25, 2024 @ 7:00 PM - ITV Room  
Board of Education - Meeting Minutes

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

**Members Absent:**

**Others Present:** Jeff Nelson, Mary Merchant, Jill Olson, Woody Fiala, Craig Severs, Toby Burk, Guy in Back

1. **Call to Order by Chair Boyd Johnson at 7:16 PM.**
2. **Pledge of Allegiance**
3. **Agenda**  
 Motion by Corryn Trask second by Tim Lyon to approve the November 25, 2024 meeting agenda.  
**Motion passes (5-0)**
4. **Board Presenters**
5. **Written Communication**
  - a. Joint Powers Board Elections - Region1
6. **Old Business**
7. **New Business**
  - a. Motion by Robyn Sonstegard second by Jerem Haack to approve the October 28, 2024 regular school board meeting minutes, and the November 13, 2024 canvassing meeting minutes..  
**Motion passes (5-0)**
  - b. Motion by Jerem Haack second by Tim Lyon to approve the Invoices, Financial Statements, Bank Reconciliation, Wire Transfers, and Purchase Card Statement.  
**Motion passes (5-0)**
  - c. Approval of Personnel - Appointments
    - i. Motion by Tim Lyon second by Jerem Haack to approve the appointments as presented.
      - 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

**Motion passes (5-0)**

- d. Motion by Robyn Sonstegard second by Corryn Trask to approve the policies as presented:
- 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

**Motion passes (5-0)**

- e. Motion by Jerem Haack second by Tim Lyon to approve Resolution 2024/2025-21 accepting a donation of \$250.00 from Mt. Carmel WELCA for the Backpack Program.

**Motion passes (5-0)**

- f. Motion by Robyn Sonstegard second by Tim Lyon to approve the FY24 Audit.

**Motion passes (5-0)**

- g. Motion by Corryn Trask second by Tim Lyon to approve the World's Best Workforce Plan.

**Motion passes (5-0)**

- h. Motion by Corryn Trask second by Tim Lyon to approve Resolution 2024/25-22 calling the school district general election.

**Motion passes (5-0)**

**9. Other Business**

10. Adjourn by Chair Boyd Johnson at 7:27 PM.

\_\_\_\_\_  
Minutes Approved by: Chair, Boyd Johnson

\_\_\_\_\_  
Date

\_\_\_\_\_  
Minutes Approved by: Clerk, Tim Lyon

\_\_\_\_\_  
Date



# Statement

<b>Account Name:</b>	BILLING ACCOUNT 041545	<b>Card Number:</b>	xxxx-xxxx-xxxx-1545
<b>Company Name:</b>	LAKE OF THE WOODS SCHOOL	<b>Account Limit:</b>	\$ 30,000.00
<b>Employee ID:</b>	772190000033504	<b>Available Credit:</b>	\$ 25,668.52
<b>Statement Date (MM/DD/YYYY):</b>	10/27/2024	<b>Currency:</b>	U.S. DOLLAR
<b>Payment Due Date (MM/DD/YYYY):</b>	11/23/2024		

## Statement Summary:

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

<b>Previous Balance:</b>	\$ 6,514.47
<b>Payments:</b>	\$ -6,514.47
<b>Adjustments:</b>	\$ 0.00
<b>Net Purchases:</b>	\$ 4,331.48
<b>Cash Advance:</b>	\$ 0.00
<b>Fees:</b>	\$ 0.00
<b>Other Charges:</b>	\$ 0.00
<b>New Account Balance:</b>	\$ 4,331.48

## Transaction Summary:

Trans Date	Posting Date Trans ID	Description	Pre-Tax Amount Auth #	Total Tax	Trans Amount
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### Card Number xxxx-xxxx-xxxx-1545 BILLING ACCOUNT 041545

10/04	10/04 554202015	AUTOMATIC PYMT RECEIVED	\$ -6,514.47	\$ 0.00	\$ -6,514.47
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<b>TOTAL CREDITS</b>	xxxx-xxxx-xxxx-1545	<b>\$ -6,514.47</b>
<b>TOTAL DEBITS</b>	xxxx-xxxx-xxxx-1545	<b>\$ 0.00</b>

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

09/27	09/30 553275003	DAYS INN & SUITES FARG FARGO ND	\$ 157.47 019937	\$ 0.00	\$ 157.47
09/27	09/30 553275002	DAYS INN & SUITES FARG FARGO ND	\$ 157.47 063810	\$ 0.00	\$ 157.47
10/09	10/10 555274572	SCRIPPS NATIONAL SPELL CINCINNATI OH	\$ 171.61 051820	\$ 13.39	\$ 185.00
10/14	10/15 556055540	HEUERPUBL 8009507529 IA	\$ 207.68 080348	\$ 15.32	\$ 223.00

<b>TOTAL CREDITS</b>	xxxx-xxxx-xxxx-9381	<b>\$ 0.00</b>
<b>TOTAL DEBITS</b>	xxxx-xxxx-xxxx-9381	<b>\$ 722.94</b>

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

09/30	10/01 553632714	HEGGERTY HEGGERTY.ORG OAK PARK IL	\$ 192.24 077876	\$ 0.00	\$ 192.24
10/16	10/18 556654773	PLANK ROAD PUBLISHING WAUWATOSA WI	\$ 31.58 057628	\$ 0.32	\$ 31.90

10/21	10/22 557235822	JOSTENS INC. 800-854-7464 MN	\$ 19.99 070046	\$ 1.24	
10/21	10/22 557235897	SP MN HIST SCTY SHOP SAINT PAUL MN	\$ 778.85 096997	\$ 0.00	\$ 778.85

**TOTAL CREDITS** xxxx-xxxx-xxxx-2530 **\$ 0.00**  
**TOTAL DEBITS** xxxx-xxxx-xxxx-2530 **\$ 1,024.22**

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

09/30	10/01 553632715	ETSY.COM SHADOWBOXESAN BROOKLYN NY	\$ 571.19 085654	\$ 0.00	\$ 571.19
10/10	10/11 555497175	GRAYSTONE GRAPHICS NIXA MO	\$ 1,011.80 080370	\$ 0.00	\$ 1,011.80
10/10	10/11 555497176	JOSTENS INC. 800-854-7464 MN	\$ 27.98 085756	\$ 0.41	\$ 28.39
10/17	10/18 556654774	COUNTRY INN & SUITES F FERGUS FALLS MN	\$ 149.59 080621	\$ 0.00	\$ 149.59
10/17	10/21 557021577	MARATHON PETRO20529 BEMIDJI MN	\$ 62.56 080329	\$ 0.00	\$ 62.56

**TOTAL CREDITS** xxxx-xxxx-xxxx-8013 **\$ 0.00**  
**TOTAL DEBITS** xxxx-xxxx-xxxx-8013 **\$ 1,823.53**

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

09/28	09/30 553275001	WAL-MART #4244 PARK RAPIDS MN	\$ 65.89 089080	\$ 0.00	\$ 65.89
10/16	10/18 556654772	SAMSCLUB.COM 888-746-7726 AR	\$ 96.76 042379	\$ 0.00	\$ 96.76
10/17	10/18 556654771	WAL-MART #4244 PARK RAPIDS MN	\$ 1.52 044350	\$ 0.00	\$ 1.52
10/23	10/25 557813653	CHICK-FIL-A #03728 GRAND FORKS ND	\$ 108.85 011287	\$ 0.00	\$ 108.85
10/23	10/25 557813578	CHICK-FIL-A #03728 GRAND FORKS ND	\$ 69.42 081636	\$ 0.00	\$ 69.42

**TOTAL CREDITS** xxxx-xxxx-xxxx-0870 **\$ 0.00**  
**TOTAL DEBITS** xxxx-xxxx-xxxx-0870 **\$ 342.44**

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

10/08	10/09 555059610	1000BULBS.COM 8006244488 TX	\$ 340.52 049407	\$ 37.84	\$ 378.36
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**TOTAL CREDITS** xxxx-xxxx-xxxx-2548 **\$ 0.00**  
**TOTAL DEBITS** xxxx-xxxx-xxxx-2548 **\$ 378.36**

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

10/07	10/08 554922486	CERTIFIED TRAINING SOL KNOXVILLE TN	\$ 39.99 008280	\$ 0.00	\$ 39.99
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**TOTAL CREDITS** xxxx-xxxx-xxxx-3301 **\$ 0.00**  
**TOTAL DEBITS** xxxx-xxxx-xxxx-3301 **\$ 39.99**



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**CUSTOMER SERVICE:**

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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](http://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](http://dinersclubnorthamerica.com)



**PAYMENT INFORMATION:**

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

**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.**



PO Box 69 | Badger, MN 56714

# Statement Ending 11/30/2024

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

## Summary of Accounts

Account Type	Account Number	Ending Balance
Premier Business Investment Savings	9000714	\$1,282,615.03

## Premier Business Investment Savings - 9000714

### Account Summary

Date	Description	Amount
11/01/2024	Beginning Balance	\$1,222,509.07
	7 Credit(s) This Period	\$310,105.96
	1 Debit(s) This Period	\$250,000.00
11/30/2024	Ending Balance	\$1,282,615.03

### Interest Summary

Description	Amount
Annual Percentage Yield Earned	1.84%
Interest Days	30
Interest Earned Not Paid	\$0.00
Interest Paid This Period	\$1,973.32
Interest Paid Year-to-Date	\$9,691.42

### Deposits

Date	Description	Amount
11/01/2024	Deposit	\$1,962.40
11/08/2024	Deposit	\$296,921.00
11/12/2024	Deposit	\$997.07
11/15/2024	Deposit	\$1,080.00
11/19/2024	Deposit	\$248.00
11/27/2024	Deposit	\$6,924.17
11/30/2024	Accr Earning Pymt Added to Account	\$1,973.32

7 item(s) totaling \$310,105.96

### Electronic Debits

Date	Description	Amount
11/14/2024	Internet Withdrawal Payroll	\$250,000.00

1 item(s) totaling \$250,000.00

### Daily Balances

Date	Amount	Date	Amount
11/01/2024	\$1,224,471.47	11/14/2024	\$1,272,389.54
11/08/2024	\$1,521,392.47	11/15/2024	\$1,273,469.54
11/12/2024	\$1,522,389.54	11/19/2024	\$1,273,717.54
		11/27/2024	\$1,280,641.71
		11/30/2024	\$1,282,615.03



Customer first. Community focused.  
www.border.bank







**Premier Business Investment Savings - 9000714 (continued)**

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**Overdraft and Returned Item Fees**

	<b>Total for this period</b>	<b>Total year-to-date</b>
<b>Total Overdraft Fees</b>	\$0.00	\$0.00
<b>Total Returned Item Fees</b>	\$0.00	\$0.00

DATE 11-1-24

CURRENCY	AMOUNT	DATE
1	10995	11-1-24
2	200	11-1-24
3	16155	11-1-24
4	10150	11-1-24
5	450	11-1-24
6	4913	11-1-24
7	30	11-1-24

\$\$\$ 1962.40

#0000 11/01/2024 \$1,962.40

DATE 11-8-24

CURRENCY	AMOUNT	DATE
1	5034	11-8-24
2	1076	11-8-24
3	10211	11-8-24
4	2292	11-8-24
5	2412	11-8-24
6	4016	11-8-24
7	1874	11-8-24
8	15	11-8-24

\$\$\$ 296921.00

#0000 11/08/2024 \$296,921.00

DATE 11-12-24

CURRENCY	AMOUNT	DATE
1	2420	11-12-24
2	313	11-12-24
3	54705	11-12-24
4	30	11-12-24
5	1707	11-12-24
6	680	11-12-24

\$\$\$ 997.07

#0000 11/12/2024 \$997.07

DATE 11-15-24

CURRENCY	AMOUNT	DATE
1	2318	11-15-24
2	194	11-15-24
3	4754	11-15-24
4	147	11-15-24
5	1340	11-15-24
6	2545	11-15-24
7	240	11-15-24

\$\$\$ 1080.00

#0000 11/15/2024 \$1,080.00

DATE 11-19-24

CURRENCY	AMOUNT	DATE
1	248	11-19-24

\$\$\$ 248.00

#0000 11/19/2024 \$248.00

DATE 11-27-24

CURRENCY	AMOUNT	DATE
1	1833	11-27-24
2	59	11-27-24
3	1305	11-27-24
4	1324	11-27-24
5	3310	11-27-24
6	1054	11-27-24
7	1914	11-27-24
8	1741	11-27-24
9	114	11-27-24
10	1130	11-27-24
11	50	11-27-24
12	613	11-27-24
13	30	11-27-24
14	286	11-27-24
15	40	11-27-24
16	5577	11-27-24
17	22	11-27-24
18	1718	11-27-24
19	66	11-27-24
20	6524	11-27-24
21	50	11-27-24
22	4024	11-27-24
23	47	11-27-24
24	110	11-27-24
25	23	11-27-24
26	238	11-27-24
27	24	11-27-24
28	425	11-27-24
29	329	11-27-24
30	184	11-27-24

\$\$\$ 6924.17






#0000 11/27/2024 \$6,924.17



**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](http://www.border.bank)

**Summary of Accounts**

Account Type	Account Number	Ending Balance
Border Simple Business Checking	5000093	\$476,925.75

**Border Simple Business Checking - 5000093**

**Account Summary**

Date	Description	Amount
11/01/2024	Beginning Balance	\$795,507.34
	57 Credit(s) This Period	\$358,219.14
	169 Debit(s) This Period	\$676,800.73
11/30/2024	Ending Balance	\$476,925.75

**Electronic Credits**

Date	Description	Amount
11/01/2024	ACH Deposit MERCHANT BANKCD DEPOSIT	\$440.00
11/01/2024	ACH Deposit i3Education SV9T 3304557888	\$80.00
11/04/2024	ACH Deposit MERCHANT BANKCD DEPOSIT	\$85.00
11/04/2024	ACH Deposit i3Education SV9T 3304557888	\$51.95
11/04/2024	ACH Deposit i3Education SV9T 3304557888	\$36.37
11/05/2024	ACH Deposit MERCHANT BANKCD DEPOSIT	\$440.00
11/05/2024	ACH Deposit i3Education SV9T 3304557888	\$388.00
11/05/2024	ACH Deposit i3Education SV9T 3304557888	\$93.37
11/05/2024	ACH Deposit i3Education SV9T 3304557888	\$90.00
11/05/2024	ACH Deposit i3Education SV9T 3304557888	\$15.76
11/05/2024	ACH Deposit i3Education SV9T 3304557888	\$10.00
11/06/2024	ACH Deposit MERCHANT BANKCD DEPOSIT	\$330.00







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

Electronic Credits (continued)		Amount
Date	Description	
11/06/2024	ACH Deposit i3Education SV9T 3304557888	\$238.28
11/06/2024	ACH Deposit i3Education SV9T 3304557888	\$35.00
11/07/2024	ACH Deposit MERCHANT BANKCD DEPOSIT	\$160.00
11/07/2024	ACH Deposit i3Education SV9T 3304557888	\$12.00
11/08/2024	ACH Deposit MERCHANT BANKCD DEPOSIT	\$160.00
11/08/2024	ACH Deposit i3Education SV9T 3304557888	\$77.61
11/08/2024	ACH Deposit i3Education SV9T 3304557888	\$10.00
11/12/2024	ACH Deposit MERCHANT BANKCD DEPOSIT	\$375.00
11/12/2024	ACH Deposit i3Education SV9T 3304557888	\$202.20
11/12/2024	ACH Deposit MERCHANT BANKCD DEPOSIT	\$160.00
11/12/2024	ACH Deposit MERCHANT BANKCD DEPOSIT	\$45.00
11/12/2024	ACH Deposit i3Education SV9T 3304557888	\$9.00
11/13/2024	ACH Deposit MERCHANT BANKCD DEPOSIT	\$845.00
11/13/2024	ACH Deposit i3Education SV9T 3304557888	\$186.73
11/13/2024	ACH Deposit i3Education SV9T 3304557888	\$77.61
11/13/2024	ACH Deposit i3Education SV9T 3304557888	\$57.29
11/13/2024	ACH Deposit i3Education SV9T 3304557888	\$50.00
11/13/2024	ACH Deposit i3Education SV9T 3304557888	\$41.53
11/14/2024	ACH Deposit MN State-MMB ACH	\$19,482.46
11/14/2024	Internet Deposit Payroll	\$250,000.00
11/15/2024	ACH Deposit MN State-MMB ACH	\$23,252.67
11/15/2024	ACH Deposit i3Education SV9T 3304557888	\$41.53
11/15/2024	ACH Deposit i3Education SV9T 3304557888	\$25.00
11/18/2024	ACH Deposit MERCHANT BANKCD DEPOSIT	\$130.00
11/18/2024	ACH Deposit i3Education SV9T 3304557888	\$51.84
11/19/2024	ACH Deposit MERCHANT BANKCD DEPOSIT	\$330.00
11/19/2024	ACH Deposit i3Education SV9T 3304557888	\$77.61

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

<b>Date</b>	<b>Description</b>	<b>Amount</b>
11/19/2024	ACH Deposit i3Education SV9T 3304557888	\$57.29
11/19/2024	ACH Deposit i3Education SV9T 3304557888	\$50.00
11/19/2024	ACH Deposit i3Education SV9T 3304557888	\$20.91
11/20/2024	ACH Deposit MERCHANT BANKCD DEPOSIT	\$405.00
11/20/2024	ACH Deposit i3Education SV9T 3304557888	\$134.90
11/21/2024	ACH Deposit MERCHANT BANKCD DEPOSIT	\$160.00
11/21/2024	ACH Deposit i3Education SV9T 3304557888	\$63.04
11/22/2024	ACH Deposit MERCHANT BANKCD DEPOSIT	\$160.00
11/22/2024	ACH Deposit i3Education SV9T 3304557888	\$25.00
11/22/2024	ACH Deposit i3Education SV9T 3304557888	\$20.91
11/25/2024	ACH Deposit MERCHANT BANKCD DEPOSIT	\$160.00
11/25/2024	ACH Deposit i3Education SV9T 3304557888	\$130.00
11/26/2024	ACH Deposit i3Education SV9T 3304557888	\$80.00
11/27/2024	ACH Deposit MN State-MMB ACH	\$58,011.44
11/27/2024	ACH Deposit MERCHANT BANKCD DEPOSIT	\$85.00
11/27/2024	ACH Deposit i3Education SV9T 3304557888	\$80.00
11/29/2024	ACH Deposit MERCHANT BANKCD DEPOSIT	\$330.00
11/29/2024	ACH Deposit i3Education SV9T 3304557888	\$51.84
57 item(s) totaling		\$358,219.14

**Electronic Debits**

<b>Date</b>	<b>Description</b>	<b>Amount</b>
11/01/2024	ACH Payment IRS USATAXPYMT	\$38,600.06
11/01/2024	ACH Payment ISD 928 NORTHWES ACH	\$54,605.48
11/04/2024	ACH Payment MERCHANT BANKCD DEPOSIT	\$99.78
11/04/2024	ACH Payment AFLAC COLUMBUS ACHPMT	\$135.06
11/04/2024	ACH Payment VSP INSURANCE CO 1007750525	\$265.18
11/04/2024	ACH Payment MN DEPT OF REVEN MN Rev pay	\$6,119.45
11/04/2024	ACH Payment MN PERA PERA	\$10,157.35
11/04/2024	ACH Payment MN Teachers Ret MNTRA	\$17,868.21
11/05/2024	ACH Payment SFM Mutual Ins Premium	\$1,658.00



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

**Electronic Debits (continued)**

Date	Description	Amount
11/05/2024	ACH Payment BMO PAYMENT BMO PYMT	\$4,331.48
11/05/2024	ACH Payment Edu Benefit Cons ePay	\$7,821.78
11/06/2024	ACH Payment DELTA DENTAL DIRECT DEB	\$2,234.62
11/07/2024	ACH Payment WEX HEALTH INC DEBCARCTX	\$4.07
11/07/2024	ACH Payment Lake of the Wood NIS	\$3,915.44
11/13/2024	ACH Payment I3 VERTICALS LLC MPN	\$20.09
11/13/2024	ACH Payment WEX HEALTH INC DEBCARCTX	\$25.09
11/13/2024	ACH Payment I3 VERTICALS LLC MPN	\$27.60
11/15/2024	ACH Payment PITNEY BOWES POSTAGE	\$400.00
11/15/2024	ACH Payment ISD#390 Payroll Payroll	\$118,738.64
11/19/2024	ACH Payment MN DEPT OF REVEN MN Rev pay	\$5,741.84
11/19/2024	ACH Payment IRS USATAXPYMT	\$35,718.69
11/20/2024	ACH Payment SFM Mutual Ins Premium	\$1,368.00
11/20/2024	ACH Payment Edu Benefit Cons ePay	\$7,821.78
11/20/2024	ACH Payment MN PERA PERA	\$9,088.56
11/20/2024	ACH Payment MN Teachers Ret MNTRA	\$17,292.01
11/21/2024	ACH Payment WEX HEALTH INC PLAN FUND	\$2,871.29
11/25/2024	ACH Payment WEX HEALTH INC WH Admin	\$71.50
11/26/2024	ACH Payment WEX HEALTH INC DEBCARCTX	\$20.10
11/26/2024	ACH Payment WEX HEALTH INC DEBCARCTX	\$35.00
11/26/2024	ACH Payment WEX HEALTH INC CLAIM FUND	\$320.00
11/29/2024	ACH Payment JDF AG LEASE JDF AG LEA JDF AG LEASE	\$2,162.53
11/29/2024	ACH Payment ISD#390 Payroll Payroll	\$118,884.59

32 item(s) totaling \$468,423.27

**Checks Cleared**

Check Nbr	Date	Amount	Check Nbr	Date	Amount	Check Nbr	Date	Amount
7537	11/29/2024	\$402.44	9477358*	11/01/2024	\$15.00	9477365	11/04/2024	\$4,036.25
33601*	11/21/2024	\$401.99	9477359	11/05/2024	\$554.70	9477366	11/05/2024	\$3,156.70
33602	11/26/2024	\$152.38	9477360	11/01/2024	\$181.12	9477369*	11/04/2024	\$25.00
947458*	11/19/2024	\$50.00	9477364*	11/01/2024	\$3,276.00	9477370	11/05/2024	\$85.00

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

**Checks Cleared (continued)**

Check Nbr	Date	Amount	Check Nbr	Date	Amount	Check Nbr	Date	Amount
9477371	11/05/2024	\$9,708.15	9477421	11/14/2024	\$375.00	9477468	11/14/2024	\$106.39
9477373*	11/04/2024	\$1,013.19	9477422	11/13/2024	\$782.82	9477469	11/13/2024	\$913.42
9477379*	11/04/2024	\$317.50	9477423	11/13/2024	\$119.98	9477470	11/13/2024	\$484.65
9477380	11/05/2024	\$159.28	9477424	11/14/2024	\$16,258.05	9477472*	11/25/2024	\$17.99
9477381	11/06/2024	\$39.01	9477425	11/18/2024	\$65.18	9477473	11/25/2024	\$15.00
9477384*	11/07/2024	\$15.00	9477426	11/08/2024	\$100.00	9477474	11/25/2024	\$15.00
9477385	11/06/2024	\$204.24	9477427	11/18/2024	\$239.00	9477475	11/22/2024	\$204.24
9477386	11/07/2024	\$497.66	9477428	11/18/2024	\$450.00	9477476	11/22/2024	\$181.28
9477387	11/07/2024	\$1,926.00	9477429	11/15/2024	\$75.60	9477477	11/19/2024	\$24.99
9477388	11/08/2024	\$238.00	9477430	11/15/2024	\$141.14	9477478	11/18/2024	\$3,659.80
9477389	11/04/2024	\$801.42	9477431	11/14/2024	\$138.40	9477479	11/26/2024	\$16,258.05
9477390	11/06/2024	\$37,130.89	9477432	11/13/2024	\$893.25	9477480	11/21/2024	\$412.23
9477391	11/04/2024	\$199.76	9477433	11/18/2024	\$90.00	9477482*	11/26/2024	\$185.37
9477392	11/06/2024	\$396.00	9477434	11/13/2024	\$1,063.31	9477483	11/18/2024	\$7,873.29
9477393	11/18/2024	\$150.00	9477435	11/13/2024	\$630.00	9477484	11/21/2024	\$537.21
9477394	11/06/2024	\$1,280.25	9477436	11/15/2024	\$927.05	9477485	11/26/2024	\$2,865.08
9477395	11/08/2024	\$300.00	9477437	11/13/2024	\$125.00	9477486	11/27/2024	\$2,000.00
9477396	11/05/2024	\$888.45	9477438	11/13/2024	\$533.95	9477487	11/21/2024	\$326.20
9477397	11/05/2024	\$2,276.20	9477439	11/18/2024	\$440.00	9477488	11/20/2024	\$500.99
9477398	11/06/2024	\$1,261.95	9477440	11/29/2024	\$50.00	9477489	11/20/2024	\$208.49
9477399	11/07/2024	\$282.75	9477441	11/15/2024	\$3,314.00	9477490	11/20/2024	\$256.04
9477400	11/06/2024	\$100.00	9477442	11/14/2024	\$1,430.43	9477491	11/20/2024	\$212.73
9477401	11/04/2024	\$310.25	9477443	11/13/2024	\$125.00	9477492	11/20/2024	\$1,429.53
9477402	11/06/2024	\$763.00	9477444	11/19/2024	\$15.20	9477494*	11/25/2024	\$994.20
9477403	11/25/2024	\$994.20	9477445	11/18/2024	\$90.00	9477495	11/25/2024	\$750.00
9477404	11/25/2024	\$750.00	9477447*	11/25/2024	\$490.00	9477496	11/22/2024	\$3,693.43
9477405	11/12/2024	\$15.00	9477448	11/22/2024	\$175.00	9477497	11/25/2024	\$2,384.06
9477406	11/05/2024	\$367.97	9477450*	11/22/2024	\$40.00	9477498	11/20/2024	\$750.00
9477407	11/04/2024	\$308.26	9477451	11/22/2024	\$15.00	9477499	11/19/2024	\$367.97
9477408	11/05/2024	\$3,260.00	9477452	11/14/2024	\$1,055.00	9477500	11/26/2024	\$1,671.50
9477409	11/05/2024	\$114.50	9477453	11/12/2024	\$208.12	9477502*	11/22/2024	\$562.49
9477410	11/08/2024	\$1,789.38	9477454	11/13/2024	\$190.25	9477503	11/20/2024	\$1,610.00
9477411	11/07/2024	\$418.17	9477455	11/13/2024	\$8,516.05	9477504	11/21/2024	\$4,384.00
9477412	11/05/2024	\$3,769.40	9477456	11/19/2024	\$540.55	9477505	11/20/2024	\$160.24
9477413	11/13/2024	\$34.80	9477457	11/20/2024	\$22.50	9477506	11/19/2024	\$2,940.00
9477414	11/13/2024	\$586.60	9477460*	11/14/2024	\$240.00	9477507	11/19/2024	\$4,266.06
9477415	11/12/2024	\$667.42	9477461	11/18/2024	\$644.82	9477508	11/20/2024	\$476.92
9477416	11/05/2024	\$2,139.90	9477462	11/14/2024	\$490.00	9477513*	11/29/2024	\$94.17
9477417	11/04/2024	\$7,673.86	9477463	11/18/2024	\$28.40	9477516*	11/26/2024	\$1,050.00
9477418	11/18/2024	\$100.00	9477464	11/14/2024	\$327.25	9477517	11/29/2024	\$3,914.29
9477419	11/18/2024	\$30.00	9477466*	11/21/2024	\$1,408.00	9477520*	11/27/2024	\$484.65
9477420	11/21/2024	\$260.52	9477467	11/20/2024	\$396.70			

\* Indicates skipped check number

137 item(s) totaling \$208,377.46

**Daily Balances**

Date	Amount	Date	Amount	Date	Amount
11/01/2024	\$699,349.68	11/13/2024	\$545,151.52	11/22/2024	\$575,029.57
11/04/2024	\$650,192.48	11/14/2024	\$794,213.46	11/25/2024	\$568,837.62
11/05/2024	\$610,938.10	11/15/2024	\$693,936.23	11/26/2024	\$546,360.14
11/06/2024	\$568,131.42	11/18/2024	\$680,257.58	11/27/2024	\$602,051.93
11/07/2024	\$561,244.33	11/19/2024	\$631,128.09	11/29/2024	\$476,925.75
11/08/2024	\$559,064.56	11/20/2024	\$590,073.50		
11/12/2024	\$558,965.22	11/21/2024	\$579,695.10		





**BORDER**  
BANK

PO Box 69 | Badger, MN 56714

**Statement Ending 11/30/2024**

Independent School District No. 390

Page 7 of 36

Account Number: 5000093

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

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**Overdraft and Returned Item Fees**

	<b>Total for this period</b>	<b>Total year-to-date</b>
<b>Total Overdraft Fees</b>	\$0.00	\$56.00
<b>Total Returned Item Fees</b>	\$0.00	\$0.00

## Lake of the Woods Public Schools #390

### Budgetary Comparison Report

#### Period Ending November 30,2024

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

L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	District	B25	B25	Year To Date	Variances	
									Account Description	Adopted Budget	Revised Budget		Adopted to Revised	Revised to YTD
E	01	005	010	000	110	000	422	00	Exec. Salaries-Board Membr	17,000.00	17,000.00	4,375.00	0.00	(12,625.00)
E	01	005	010	000	210	000	422	00	Board FICA	1,147.00	1,147.00	334.68	0.00	(812.32)
E	01	005	010	000	305	000	422	00	Board Consulting Fees	1,100.00	1,100.00	15,692.00	0.00	14,592.00
E	01	005	010	000	366	000	422	00	Travel, Conv, Conf-Board	0.00	0.00	127.08	0.00	127.08
E	01	005	010	000	401	000	422	00	Board General Supplies	155.00	155.00	0.00	0.00	(155.00)
E	01	005	010	000	820	000	422	00	Board Dues & Member.	1,649.00	1,649.00	1,537.00	0.00	(112.00)
E	01	005	020	000	110	000	422	00	Superintendent	98,019.00	98,019.00	40,841.30	0.00	(57,177.70)
E	01	005	020	000	210	000	422	00	FICA	7,498.00	7,498.00	3,036.21	0.00	(4,461.79)
E	01	005	020	000	218	000	422	00	TRA	8,577.00	8,577.00	3,573.60	0.00	(5,003.40)
E	01	005	020	000	230	000	422	00	Life Insurance	110.00	110.00	83.09	0.00	(26.91)
E	01	005	020	000	240	000	422	00	Long Term Disability	193.00	193.00	220.85	0.00	27.85
E	01	005	020	000	250	000	422	00	Board share TSA	4,500.00	4,500.00	1,707.91	0.00	(2,792.09)
E	01	005	020	000	305	000	422	00	Consulting Fees	15,000.00	15,000.00	2,217.50	0.00	(12,782.50)
E	01	005	020	000	320	000	422	00	Communications Serv. - Sup	1,030.00	1,030.00	0.00	0.00	(1,030.00)
E	01	005	020	000	820	000	422	00	Dues & Member.	5,177.00	5,177.00	5,517.00	0.00	340.00
E	01	005	105	000	170	000	422	00	DO Secretary/Accts Payable	49,512.00	49,512.00	15,751.46	0.00	(33,760.54)
E	01	005	105	000	210	000	422	00	FICA	3,788.00	3,788.00	1,085.01	0.00	(2,702.99)
E	01	005	105	000	214	000	422	00	PERA	3,714.00	3,714.00	1,181.35	0.00	(2,532.65)
E	01	005	105	000	220	000	422	00	Group Hospitilizat.	19,643.00	19,643.00	4,092.30	0.00	(15,550.70)
E	01	005	105	000	230	000	422	00	Life Insurance	124.00	124.00	0.00	0.00	(124.00)
E	01	005	105	000	240	000	422	00	Long Term Disability	148.00	148.00	0.00	0.00	(148.00)
E	01	005	105	000	250	000	422	00	Board share TSA	960.00	960.00	200.00	0.00	(760.00)
E	01	005	105	000	270	000	422	00	Workmens Compensat.	19,711.00	19,711.00	12,814.00	0.00	(6,897.00)
E	01	005	105	000	280	000	422	00	Unemploy. Comp.	0.00	0.00	7,751.75	0.00	7,751.75
E	01	005	105	000	305	000	422	00	Consulting Fees-Legal/Audit	185,000.00	185,000.00	104,588.70	0.00	(80,411.30)
E	01	005	105	000	329	000	422	00	Postage & Express	4,000.00	4,000.00	1,365.71	0.00	(2,634.29)
E	01	005	105	000	366	000	422	00	Travel, Conv, Conf-District C	500.00	500.00	285.00	0.00	(215.00)
E	01	005	105	000	370	000	422	00	Copier Lease-District Office	42,000.00	42,000.00	17,041.71	0.00	(24,958.29)
E	01	005	105	000	401	000	422	00	General Supplies	3,000.00	3,000.00	1,057.76	0.00	(1,942.24)
E	01	005	105	000	820	000	422	00	Dues & Member.	700.00	700.00	910.00	0.00	210.00

## Lake of the Woods Public Schools #390

### Budgetary Comparison Report

#### Period Ending November 30,2024

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

L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	District Account Description	B25	B25	Year To Date	Variances	
										Adopted Budget	Revised Budget		Adopted to Revised	Revised to YTD
E	01	005	105	000	896	000	422	00	Taxes, Assmts, Int. Penaltie:	725.00	725.00	0.00	0.00	(725.00)
E	01	005	105	000	899	000	422	00	Miscellaneous	8,000.00	8,000.00	0.00	0.00	(8,000.00)
E	01	005	105	313	140	000	422	00	A & I Administration Salaries	2,000.00	2,000.00	0.00	0.00	(2,000.00)
E	01	005	108	000	170	000	422	00	Technology Coordinator	66,077.00	66,077.00	27,532.20	0.00	(38,544.80)
E	01	005	108	000	210	000	422	00	FICA	5,055.00	5,055.00	1,846.99	0.00	(3,208.01)
E	01	005	108	000	214	000	422	00	PERA	4,956.00	4,956.00	2,064.90	0.00	(2,891.10)
E	01	005	108	000	220	000	422	00	Group Hospitalizat.	8,622.00	8,622.00	3,592.50	0.00	(5,029.50)
E	01	005	108	000	230	000	422	00	Life Insurance	110.00	110.00	44.50	0.00	(65.50)
E	01	005	108	000	240	000	422	00	Long Term Disability	547.00	547.00	224.28	0.00	(322.72)
E	01	005	108	000	250	000	422	00	Board share TSA	1,560.00	1,560.00	650.00	0.00	(910.00)
E	01	005	108	000	305	000	422	00	Consulting Fees	1,500.00	1,500.00	1,407.00	0.00	(93.00)
E	01	005	108	000	320	000	422	00	IT Cell Phone	600.00	600.00	0.00	0.00	(600.00)
E	01	005	108	000	401	000	422	00	IT General Supplies	12,000.00	12,000.00	990.18	0.00	(11,009.82)
E	01	005	108	000	405	000	422	00	Subscriptions	20,000.00	20,000.00	14,496.52	0.00	(5,503.48)
E	01	005	108	000	435	000	422	00	Paper/Printer Supplies/Consr	4,000.00	4,000.00	0.00	0.00	(4,000.00)
E	01	005	108	000	436	000	422	00	Software Technology Depar	2,000.00	2,000.00	0.00	0.00	(2,000.00)
E	01	005	108	000	530	000	422	00	IT Equipment	3,000.00	3,000.00	703.58	0.00	(2,296.42)
E	01	005	108	000	555	000	422	00	Software/Web Services	5,000.00	5,000.00	1,557.50	0.00	(3,442.50)
E	01	005	108	000	820	000	422	00	Dues & Member - Technolog	150.00	150.00	0.00	0.00	(150.00)
E	01	005	108	302	530	000	424	00	IT Operating Equipment	10,000.00	10,000.00	0.00	0.00	(10,000.00)
E	01	005	108	599	456	000	422	00	Emergency Connectivity Exp	23,000.00	23,000.00	0.00	0.00	(23,000.00)
E	01	005	110	000	170	000	422	00	Marketing/Media	10,000.00	10,000.00	0.00	0.00	(10,000.00)
E	01	005	110	000	210	000	422	00	FICA	765.00	765.00	0.00	0.00	(765.00)
E	01	005	110	000	218	000	422	00	TRA	750.00	750.00	0.00	0.00	(750.00)
E	01	005	110	000	316	000	422	00	Data Processing-RegionI	25,750.00	25,750.00	17,882.67	0.00	(7,867.33)
E	01	005	220	000	305	000	422	00	Consulting Fees - PLTW	4,150.00	4,150.00	5,100.00	0.00	950.00
E	01	005	292	000	305	000	422	00	Consulting Fees-Athletics	515.00	515.00	0.00	0.00	(515.00)
E	01	005	400	372	305	000	472	00	Consulting Fees- MA Fees	2,500.00	2,500.00	0.00	0.00	(2,500.00)
E	01	005	640	316	366	000	403	00	Travel, Conv, Conf-Districtw	13,390.00	13,390.00	42.22	0.00	(13,347.78)
E	01	005	716	342	311	000	449	00	Other Contracted Security	250.00	250.00	255.00	0.00	5.00

## Lake of the Woods Public Schools #390 Budgetary Comparison Report Period Ending November 30,2024

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

L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	District Account Description	B25	B25	Year To Date	Variances	
										Adopted Budget	Revised Budget		Adopted to Revised	Revised to YTD
E	01	005	718	342	311	000	449	00	Safe School Consulting Fees	14,375.00	14,375.00	780.00	0.00	(13,595.00)
E	01	005	718	342	401	000	449	00	General Supplies	1,030.00	1,030.00	750.00	0.00	(280.00)
E	01	005	760	713	365	000	422	00	Chargeback Transportation C	19,707.00	19,707.00	0.00	0.00	(19,707.00)
E	01	005	760	717	365	000	422	00	Chargebacks Transportator	62,818.00	62,818.00	0.00	0.00	(62,818.00)
E	01	005	760	720	110	000	422	00	Transportation Supervisor	59,291.00	59,291.00	23,816.30	0.00	(35,474.70)
E	01	005	760	720	180	000	422	00	Sal-Bus Driver	215,000.00	215,000.00	57,071.27	0.00	(157,928.73)
E	01	005	760	720	181	000	422	00	Bus Mechanic	38,696.00	38,696.00	15,293.09	0.00	(23,402.91)
E	01	005	760	720	210	000	422	00	FICA	2,644.00	2,644.00	7,173.13	0.00	4,529.13
E	01	005	760	720	214	000	422	00	PERA	23,247.00	23,247.00	6,278.24	0.00	(16,968.76)
E	01	005	760	720	218	000	422	00	TRA	0.00	0.00	199.72	0.00	199.72
E	01	005	760	720	220	000	422	00	Group Hospitalizat.	25,750.00	25,750.00	5,371.73	0.00	(20,378.27)
E	01	005	760	720	230	000	422	00	Life Insurance	240.00	240.00	75.59	0.00	(164.41)
E	01	005	760	720	240	000	422	00	Long Term Disability	300.00	300.00	187.49	0.00	(112.51)
E	01	005	760	720	250	000	422	00	Board share TSA	4,056.00	4,056.00	1,449.24	0.00	(2,606.76)
E	01	005	760	720	305	000	422	00	Consulting Fees	15,450.00	15,450.00	2,511.28	0.00	(12,938.72)
E	01	005	760	720	320	000	422	00	Communications Serv.	0.00	0.00	3,000.00	0.00	3,000.00
E	01	005	760	720	350	000	422	00	Repairs & Maint. Ser	1,000.00	1,000.00	204.00	0.00	(796.00)
E	01	005	760	720	365	000	422	00	Chargebacks Transportation	(108,314.00)	(108,314.00)	0.00	0.00	108,314.00
E	01	005	760	720	366	000	422	00	Travel, Conv, Conf-Transp	1,185.00	1,185.00	479.65	0.00	(705.35)
E	01	005	760	720	401	000	422	00	General Supplies	41,200.00	41,200.00	12,296.68	0.00	(28,903.32)
E	01	005	760	720	442	000	422	00	Fuel Pupil Transp	90,000.00	90,000.00	25,198.51	0.00	(64,801.49)
E	01	005	760	721	365	000	422	00	Chargebacks Transportation	5,276.00	5,276.00	0.00	0.00	(5,276.00)
E	01	005	760	723	180	000	422	00	Special Education-Bus/Van l	0.00	0.00	945.46	0.00	945.46
E	01	005	760	723	210	000	422	00	FICA	0.00	0.00	72.10	0.00	72.10
E	01	005	760	723	214	000	422	00	PERA	0.00	0.00	70.92	0.00	70.92
E	01	005	760	723	365	000	422	00	Special Ed-Chargebacks	1,175.00	1,175.00	0.00	0.00	(1,175.00)
E	01	005	760	733	365	000	422	00	Chargebacks Transportation	19,303.00	19,303.00	0.00	0.00	(19,303.00)
E	01	005	770	000	899	000	422	00	Miscellaneous	100.00	100.00	0.00	0.00	(100.00)
E	01	005	810	000	172	000	422	00	Custodial Supervisor	0.00	0.00	3,147.30	0.00	3,147.30
E	01	005	810	000	173	000	422	00	Salary Custodians	370,000.00	370,000.00	156,593.62	0.00	(213,406.38)

## Lake of the Woods Public Schools #390 Budgetary Comparison Report Period Ending November 30,2024

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

L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	District Account Description	B25	B25	Year To Date	Variances	
										Adopted Budget	Revised Budget		Adopted to Revised	Revised to YTD
E	01	005	810	000	210	000	422	00	FICA	38,305.00	38,305.00	11,597.40	0.00	(26,707.60)
E	01	005	810	000	214	000	422	00	PERA	28,840.00	28,840.00	11,279.28	0.00	(17,560.72)
E	01	005	810	000	218	000	422	00	TRA	0.00	0.00	285.24	0.00	285.24
E	01	005	810	000	220	000	422	00	Group Hospitilizat.	28,840.00	28,840.00	10,278.67	0.00	(18,561.33)
E	01	005	810	000	230	000	422	00	Life Insurance	607.00	607.00	159.17	0.00	(447.83)
E	01	005	810	000	240	000	422	00	Long Term Disability	882.00	882.00	331.91	0.00	(550.09)
E	01	005	810	000	250	000	422	00	Board share TSA	5,175.00	5,175.00	2,590.79	0.00	(2,584.21)
E	01	005	810	000	305	000	422	00	Consulting Fees	60,000.00	60,000.00	9,443.72	0.00	(50,556.28)
E	01	005	810	000	320	000	422	00	Communications Serv.	13,500.00	13,500.00	4,204.47	0.00	(9,295.53)
E	01	005	810	000	330	000	422	00	Utility Service	123,600.00	123,600.00	45,992.46	0.00	(77,607.54)
E	01	005	810	000	350	000	422	00	Repairs & Maint. Ser-Genera	1,000.00	1,000.00	0.00	0.00	(1,000.00)
E	01	005	810	000	366	000	422	00	Travel, Conv, Conf-Bldg/Gro	200.00	200.00	1,000.00	0.00	800.00
E	01	005	810	000	370	000	422	00	Rentals & Leases	4,700.00	4,700.00	3,700.00	0.00	(1,000.00)
E	01	005	810	000	401	000	422	00	General Supplies	100,000.00	100,000.00	26,007.05	0.00	(73,992.95)
E	01	005	810	000	530	000	422	00	Maintenance Equipment	97,624.00	97,624.00	0.00	0.00	(97,624.00)
E	01	005	810	000	820	000	422	00	Dues & Member.	309.00	309.00	0.00	0.00	(309.00)
E	01	005	850	000	522	000	422	00	Site/Grounds Improvements	6,180.00	6,180.00	0.00	0.00	(6,180.00)
E	01	005	850	000	530	000	422	00	Equipment	25,950.00	25,950.00	725.00	0.00	(25,225.00)
E	01	005	850	302	522	000	424	00	Site/Grounds Improvements	5,000.00	5,000.00	0.00	0.00	(5,000.00)
E	01	005	850	302	530	000	424	00	Equipment	5,000.00	5,000.00	0.00	0.00	(5,000.00)
E	01	005	850	302	580	000	424	00	Tractor Capital Lease	0.00	0.00	10,812.65	0.00	10,812.65
E	01	005	850	348	370	000	422	00	Arena Lease Levy Expense	68,000.00	68,000.00	0.00	0.00	(68,000.00)
E	01	005	865	347	305	000	467	00	LTFM Physical Hazards H&S	400.00	400.00	0.00	0.00	(400.00)
E	01	005	865	349	305	000	467	00	LTFM Other Hazards H&S	7,532.00	7,532.00	0.00	0.00	(7,532.00)
E	01	005	865	352	305	000	467	00	LTFM Enviroment/Health & S	6,679.00	6,679.00	19,480.13	0.00	12,801.13
E	01	005	865	363	305	000	467	00	LTFM Fire Safety	21,205.00	21,205.00	3,797.00	0.00	(17,408.00)
E	01	005	865	366	305	000	467	00	LTFM Indoor Aid Quality Con	1,557.00	1,557.00	0.00	0.00	(1,557.00)
E	01	005	865	369	305	000	467	00	LTFM Building Hadware and	11,730.00	11,730.00	794.40	0.00	(10,935.60)
E	01	005	865	383	305	000	467	00	LTFM Consulting Fees	0.00	0.00	1,956.56	0.00	1,956.56
E	01	005	865	384	305	000	467	00	LTFM Lighting	744.00	744.00	807.35	0.00	63.35

## Lake of the Woods Public Schools #390 Budgetary Comparison Report Period Ending November 30,2024

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

L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	District Account Description	B25	B25	Year To Date	Variances	
										Adopted Budget	Revised Budget		Adopted to Revised	Revised to YTD
E	01	005	865	384	350	000	467	00	LTFM Repairs & Maint. Ser	30,900.00	30,900.00	20,605.61	0.00	(10,294.39)
E	01	005	940	000	340	000	422	00	Property Insurance	91,631.00	91,631.00	91,542.33	0.00	(88.67)
E	01	005	950	000	910	000	422	00	Permanent Transfers	204,237.00	204,237.00	0.00	0.00	(204,237.00)
E	01	100	050	000	110	000	422	00	Exec. Salaries	56,862.00	56,862.00	0.00	0.00	(56,862.00)
E	01	100	050	000	210	000	422	00	FICA	4,350.00	4,350.00	0.00	0.00	(4,350.00)
E	01	100	050	000	218	000	422	00	TRA	4,975.00	4,975.00	0.00	0.00	(4,975.00)
E	01	100	050	000	220	000	422	00	Group Hospitalizat.	4,311.00	4,311.00	0.00	0.00	(4,311.00)
E	01	100	050	000	230	000	422	00	Life Insurance	223.00	223.00	0.00	0.00	(223.00)
E	01	100	050	000	240	000	422	00	Long Term Disability	344.00	344.00	0.00	0.00	(344.00)
E	01	100	050	000	250	000	422	00	Board share TSA	1,750.00	1,750.00	0.00	0.00	(1,750.00)
E	01	100	050	000	305	000	422	00	Consulting Fees	386.00	386.00	0.00	0.00	(386.00)
E	01	100	050	000	320	000	422	00	Communications Serv. - Des	569.00	569.00	0.00	0.00	(569.00)
E	01	100	050	000	401	000	422	00	General Supplies	500.00	500.00	0.00	0.00	(500.00)
E	01	100	200	000	140	000	422	00	Voluntary Pre-K Salaries	70,617.00	70,617.00	17,654.28	0.00	(52,962.72)
E	01	100	200	000	210	000	422	00	FICA	5,403.00	5,403.00	1,347.08	0.00	(4,055.92)
E	01	100	200	000	218	000	422	00	TRA	5,304.00	5,304.00	1,544.76	0.00	(3,759.24)
E	01	100	200	000	230	000	422	00	Life Insurance	100.00	100.00	26.63	0.00	(73.37)
E	01	100	200	000	240	000	422	00	Long Term Disability	250.00	250.00	102.07	0.00	(147.93)
E	01	100	200	000	250	000	422	00	Board share TSA	1,560.00	1,560.00	314.12	0.00	(1,245.88)
E	01	100	201	330	140	000	428	00	Salaries-Kindergarten	101,653.00	101,653.00	25,413.06	0.00	(76,239.94)
E	01	100	201	330	210	000	428	00	FICA	7,777.00	7,777.00	1,944.09	0.00	(5,832.91)
E	01	100	201	330	218	000	428	00	TRA	8,895.00	8,895.00	2,223.66	0.00	(6,671.34)
E	01	100	201	330	230	000	428	00	Life Insurance	219.00	219.00	26.70	0.00	(192.30)
E	01	100	201	330	240	000	428	00	Long Term Disability	436.00	436.00	77.70	0.00	(358.30)
E	01	100	201	330	250	000	428	00	Board share TSA	2,520.00	2,520.00	555.00	0.00	(1,965.00)
E	01	100	201	330	430	000	428	00	Instruct Supplies - Kindgergr	306.00	306.00	0.00	0.00	(306.00)
E	01	100	203	000	140	000	422	00	Elementary Teacher Salaries	572,000.00	572,000.00	156,945.22	0.00	(415,054.78)
E	01	100	203	000	141	000	422	00	Reg Ed Para /Non-Spec Ed	30,900.00	30,900.00	8,076.28	0.00	(22,823.72)
E	01	100	203	000	145	000	422	00	Substitute Teacher	92,700.00	92,700.00	25,767.50	0.00	(66,932.50)
E	01	100	203	000	146	000	422	00	Substitute Non Certified - EL	8,704.00	8,704.00	2,100.32	0.00	(6,603.68)



Lake of the Woods Public Schools #390

Budgetary Comparison Report

Period Ending November 30,2024

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

L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	District Account Description	B25	B25	Year To Date	Variances	
										Adopted Budget	Revised Budget		Adopted to Revised	Revised to YTD
E	01	100	203	000	170	000	422	00	Sec/Clerical Sal.	45,000.00	45,000.00	13,767.54	0.00	(31,232.46)
E	01	100	203	000	180	000	422	00	Elementry Teacher Stipends	9,000.00	9,000.00	0.00	0.00	(9,000.00)
E	01	100	203	000	185	000	422	00	Elementary Yearbook	822.00	822.00	0.00	0.00	(822.00)
E	01	100	203	000	210	000	422	00	FICA	58,055.00	58,055.00	15,062.25	0.00	(42,992.75)
E	01	100	203	000	214	000	422	00	PERA	6,345.00	6,345.00	1,725.48	0.00	(4,619.52)
E	01	100	203	000	218	000	422	00	TRA	59,000.00	59,000.00	15,279.96	0.00	(43,720.04)
E	01	100	203	000	220	000	422	00	Group Hospitalizat.	77,000.00	77,000.00	15,506.79	0.00	(61,493.21)
E	01	100	203	000	230	000	422	00	Life Insurance	1,293.00	1,293.00	285.66	0.00	(1,007.34)
E	01	100	203	000	235	000	422	00	Dental	122.00	122.00	0.00	0.00	(122.00)
E	01	100	203	000	240	000	422	00	Long Term Disability	1,992.00	1,992.00	839.81	0.00	(1,152.19)
E	01	100	203	000	250	000	422	00	Board share TSA	15,000.00	15,000.00	3,824.31	0.00	(11,175.69)
E	01	100	203	000	305	000	422	00	Consulting Fees - Elementar	2,472.00	2,472.00	254.59	0.00	(2,217.41)
E	01	100	203	000	320	000	422	00	Communications Serv.	564.00	564.00	226.07	0.00	(337.93)
E	01	100	203	000	430	000	422	00	Instruct Supplies - Elementar	5,150.00	5,150.00	3,747.28	0.00	(1,402.72)
E	01	100	203	000	430	505	462	00	Instruct Supplies-Forestry	1,000.00	1,000.00	0.00	0.00	(1,000.00)
E	01	100	203	000	460	000	422	00	Textbooks - Elementary	1,500.00	1,500.00	0.00	0.00	(1,500.00)
E	01	100	203	000	891	000	422	00	Elem TRA/PERA Spec Fundir	10,300.00	10,300.00	0.00	0.00	(10,300.00)
E	01	100	203	302	460	000	424	00	EL Textbooks	9,000.00	9,000.00	0.00	0.00	(9,000.00)
E	01	100	203	302	530	000	424	00	EL Capital Equip	1,000.00	1,000.00	0.00	0.00	(1,000.00)
E	01	100	203	313	305	000	422	00	Consulting Fees-A&I	1,000.00	1,000.00	0.00	0.00	(1,000.00)
E	01	100	203	313	366	000	422	00	Travel, Conv, Conf - A&I	1,680.00	1,680.00	0.00	0.00	(1,680.00)
E	01	100	203	320	430	000	422	00	American Indian Aid - Suppli	0.00	0.00	5,695.42	0.00	5,695.42
E	01	100	204	414	140	000	422	00	Title II Salaries	11,945.00	11,945.00	0.00	0.00	(11,945.00)
E	01	100	207	514	140	000	422	00	Salaries-REAP	28,629.00	28,629.00	0.00	0.00	(28,629.00)
E	01	100	207	514	210	000	422	00	FICA-REAP	1,961.00	1,961.00	0.00	0.00	(1,961.00)
E	01	100	207	514	218	000	422	00	TRA-REAP	2,207.00	2,207.00	0.00	0.00	(2,207.00)
E	01	100	207	514	230	000	422	00	Life Insurance-REAP	42.00	42.00	0.00	0.00	(42.00)
E	01	100	207	514	240	000	422	00	Long Term Disability-REAP	56.00	56.00	0.00	0.00	(56.00)
E	01	100	207	514	250	000	422	00	Board share TSA-REAP	501.00	501.00	0.00	0.00	(501.00)
E	01	100	216	401	140	000	422	00	Salaries-Title I	72,654.00	72,654.00	18,163.50	0.00	(54,490.50)

## Lake of the Woods Public Schools #390 Budgetary Comparison Report Period Ending November 30,2024

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

L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	District Account Description	B25	B25	Year To Date	Variances	
										Adopted Budget	Revised Budget		Adopted to Revised	Revised to YTD
E	01	100	216	401	144	000	422	00	Title Classroom Para	28,500.00	28,500.00	8,844.34	0.00	(19,655.66)
E	01	100	216	401	210	000	422	00	FICA	7,738.00	7,738.00	2,066.09	0.00	(5,671.91)
E	01	100	216	401	214	000	422	00	PERA	0.00	0.00	663.32	0.00	663.32
E	01	100	216	401	218	000	422	00	TRA	6,357.00	6,357.00	1,589.28	0.00	(4,767.72)
E	01	100	216	401	230	000	422	00	Life Insurance	106.00	106.00	52.99	0.00	(53.01)
E	01	100	216	401	240	000	422	00	Long Term Disability	305.00	305.00	184.04	0.00	(120.96)
E	01	100	216	401	250	000	422	00	Board share TSA	2,560.00	2,560.00	610.34	0.00	(1,949.66)
E	01	100	216	401	401	000	422	00	Title Supplies	183.00	183.00	0.00	0.00	(183.00)
E	01	100	216	401	430	000	422	00	Instruct Supplies	464.00	464.00	345.85	0.00	(118.15)
E	01	100	218	388	305	000	422	00	Gifted and Talented Consulti	113.00	113.00	0.00	0.00	(113.00)
E	01	100	218	388	366	000	422	00	Gifted and Talented Travel, (	500.00	500.00	0.00	0.00	(500.00)
E	01	100	218	388	430	000	422	00	Gifted and Talented Instruct	0.00	0.00	185.00	0.00	185.00
E	01	100	218	388	820	000	422	00	Gifted and Talented Dues & l	185.00	185.00	0.00	0.00	(185.00)
E	01	100	240	000	140	000	422	00	Salaries - EL Phy Ed	64,424.00	64,424.00	16,105.98	0.00	(48,318.02)
E	01	100	240	000	210	000	422	00	FICA	4,929.00	4,929.00	1,111.94	0.00	(3,817.06)
E	01	100	240	000	218	000	422	00	TRA	5,637.00	5,637.00	1,409.28	0.00	(4,227.72)
E	01	100	240	000	220	000	422	00	Group Hospitilizat.	8,622.00	8,622.00	2,152.19	0.00	(6,469.81)
E	01	100	240	000	230	000	422	00	Life Insurance	110.00	110.00	26.66	0.00	(83.34)
E	01	100	240	000	240	000	422	00	Long Term Disability	537.00	537.00	135.21	0.00	(401.79)
E	01	100	240	000	250	000	422	00	Board share TSA	2,560.00	2,560.00	564.15	0.00	(1,995.85)
E	01	100	240	000	430	000	422	00	Instruct Supplies-PE	541.00	541.00	0.00	0.00	(541.00)
E	01	100	258	000	140	000	422	00	Salaries - EL Music	71,678.00	71,678.00	17,169.30	0.00	(54,508.70)
E	01	100	258	000	210	000	422	00	FICA	5,483.00	5,483.00	1,043.20	0.00	(4,439.80)
E	01	100	258	000	218	000	422	00	TRA	6,272.00	6,272.00	1,502.34	0.00	(4,769.66)
E	01	100	258	000	220	000	422	00	Group Hospitilizat.	19,643.00	19,643.00	4,910.76	0.00	(14,732.24)
E	01	100	258	000	230	000	422	00	Life Insurance	113.00	113.00	26.70	0.00	(86.30)
E	01	100	258	000	240	000	422	00	Long Term Disability	222.00	222.00	113.70	0.00	(108.30)
E	01	100	258	000	250	000	422	00	Board share TSA	2,260.00	2,260.00	439.98	0.00	(1,820.02)
E	01	100	258	000	401	000	422	00	General Supplies - Music	200.00	200.00	0.00	0.00	(200.00)
E	01	100	258	000	430	000	422	00	Instruct Supplies - Music	200.00	200.00	200.00	0.00	0.00



## Lake of the Woods Public Schools #390 Budgetary Comparison Report Period Ending November 30,2024

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

L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	District Account Description	B25	B25	Year To Date	Variances	
										Adopted Budget	Revised Budget		Adopted to Revised	Revised to YTD
E	01	100	401	740	140	000	422	00	Salaries-Speech	62,358.00	62,358.00	0.00	0.00	(62,358.00)
E	01	100	401	740	152	000	422	00	Speech Teacher	0.00	0.00	6,850.02	0.00	6,850.02
E	01	100	401	740	210	000	422	00	FICA	4,452.00	4,452.00	443.04	0.00	(4,008.96)
E	01	100	401	740	218	000	422	00	TRA	5,353.00	5,353.00	599.34	0.00	(4,753.66)
E	01	100	401	740	220	000	422	00	Group Hospitalizat.	4,495.00	4,495.00	(1,882.42)	0.00	(6,377.42)
E	01	100	401	740	240	000	422	00	Long Term Disability	132.00	132.00	23.82	0.00	(108.18)
E	01	100	401	740	250	000	422	00	Board share TSA	989.00	989.00	96.00	0.00	(893.00)
E	01	100	401	740	396	000	422	00	Sp Ed Sal Pur F Other D	1,675.00	1,675.00	0.00	0.00	(1,675.00)
E	01	100	401	740	433	000	422	00	Indiv Supplies	1,000.00	1,000.00	160.00	0.00	(840.00)
E	01	100	402	740	140	000	422	00	Salaries-Mild/Moderate	85,000.00	85,000.00	0.00	0.00	(85,000.00)
E	01	100	402	740	210	000	422	00	FICA	502.00	502.00	0.00	0.00	(502.00)
E	01	100	402	740	218	000	422	00	TRA	7,437.00	7,437.00	0.00	0.00	(7,437.00)
E	01	100	402	740	230	000	422	00	Life Insurance	110.00	110.00	0.00	0.00	(110.00)
E	01	100	402	740	240	000	422	00	Long Term Disability	220.00	220.00	0.00	0.00	(220.00)
E	01	100	402	740	250	000	422	00	Board share TSA	989.00	989.00	0.00	0.00	(989.00)
E	01	100	403	740	140	000	539	00	Salaries	0.00	0.00	601.45	0.00	601.45
E	01	100	403	740	152	000	422	00	Speech Teacher	0.00	0.00	856.26	0.00	856.26
E	01	100	403	740	162	000	422	00	One-to-One Paraprofessiona	0.00	0.00	418.24	0.00	418.24
E	01	100	403	740	210	000	422	00	FICA	0.00	0.00	133.37	0.00	133.37
E	01	100	403	740	214	000	422	00	PERA	0.00	0.00	31.36	0.00	31.36
E	01	100	403	740	218	000	539	00	TRA	0.00	0.00	74.94	0.00	74.94
E	01	100	403	740	220	000	539	00	Group Hospitalizat.	0.00	0.00	225.06	0.00	225.06
E	01	100	403	740	240	000	422	00	Long Term Disability	0.00	0.00	2.94	0.00	2.94
E	01	100	403	740	250	000	539	00	Board share TSA	0.00	0.00	12.00	0.00	12.00
E	01	100	404	740	140	000	422	00	Salaries - Physically Impaire	0.00	0.00	601.45	0.00	601.45
E	01	100	404	740	152	000	422	00	Speech Teacher	0.00	0.00	856.26	0.00	856.26
E	01	100	404	740	210	000	422	00	FICA	0.00	0.00	101.38	0.00	101.38
E	01	100	404	740	218	000	422	00	TRA	0.00	0.00	74.94	0.00	74.94
E	01	100	404	740	220	000	422	00	Health Ins.	0.00	0.00	225.06	0.00	225.06
E	01	100	404	740	240	000	422	00	Long Term Disability	0.00	0.00	2.94	0.00	2.94

## Lake of the Woods Public Schools #390 Budgetary Comparison Report Period Ending November 30,2024

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

L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	District Account Description	B25	B25	Year To Date	Variances	
										Adopted Budget	Revised Budget		Adopted to Revised	Revised to YTD
E	01	100	404	740	250	000	422	00	Board share TSA	0.00	0.00	12.00	0.00	12.00
E	01	100	406	740	396	000	539	00	Vision Services	0.00	0.00	1,479.42	0.00	1,479.42
E	01	100	406	740	397	000	422	00	Benefits	0.00	0.00	139.30	0.00	139.30
E	01	100	406	740	399	000	422	00	S. E. Purch Contr Serv BRIC	0.00	0.00	(763.34)	0.00	(763.34)
E	01	100	407	740	140	000	422	00	Salaries-Specific Learnind D	35,089.00	35,089.00	9,331.68	0.00	(25,757.32)
E	01	100	407	740	152	000	422	00	Speech Teacher	0.00	0.00	1,712.52	0.00	1,712.52
E	01	100	407	740	210	000	422	00	FICA	2,206.00	2,206.00	824.65	0.00	(1,381.35)
E	01	100	407	740	218	000	422	00	TRA	3,012.00	3,012.00	966.36	0.00	(2,045.64)
E	01	100	407	740	220	000	422	00	Group Hospitilizat.	0.00	0.00	450.17	0.00	450.17
E	01	100	407	740	230	000	422	00	Life Insurance	77.00	77.00	0.00	0.00	(77.00)
E	01	100	407	740	240	000	422	00	Long Term Disability	107.00	107.00	5.94	0.00	(101.06)
E	01	100	407	740	250	000	422	00	Board share TSA	908.00	908.00	24.00	0.00	(884.00)
E	01	100	407	740	433	000	422	00	Indiv Supplies	800.00	800.00	0.00	0.00	(800.00)
E	01	100	408	740	140	000	422	00	Salaries-EBD	35,255.00	35,255.00	4,811.60	0.00	(30,443.40)
E	01	100	408	740	162	000	422	00	One-to-One Paraprofession:	0.00	0.00	3,115.09	0.00	3,115.09
E	01	100	408	740	210	000	422	00	FICA	2,645.00	2,645.00	606.38	0.00	(2,038.62)
E	01	100	408	740	214	000	422	00	PERA	0.00	0.00	233.62	0.00	233.62
E	01	100	408	740	218	000	422	00	TRA	3,085.00	3,085.00	0.00	0.00	(3,085.00)
E	01	100	408	740	220	000	422	00	Group Hospitilizat.	3,806.00	3,806.00	0.00	0.00	(3,806.00)
E	01	100	408	740	230	000	422	00	Life Insurance	54.00	54.00	0.00	0.00	(54.00)
E	01	100	408	740	240	000	422	00	Long Term Disability	244.00	244.00	0.00	0.00	(244.00)
E	01	100	408	740	250	000	422	00	Board share TSA	639.00	639.00	0.00	0.00	(639.00)
E	01	100	408	740	433	000	422	00	Indiv Supplies	400.00	400.00	0.00	0.00	(400.00)
E	01	100	409	740	152	000	422	00	Speech Teacher	0.00	0.00	856.26	0.00	856.26
E	01	100	409	740	210	000	422	00	FICA	0.00	0.00	55.38	0.00	55.38
E	01	100	409	740	218	000	422	00	TRA	0.00	0.00	74.94	0.00	74.94
E	01	100	409	740	220	000	422	00	Health Ins.	0.00	0.00	225.06	0.00	225.06
E	01	100	409	740	240	000	422	00	Long Term Disability	0.00	0.00	2.94	0.00	2.94
E	01	100	409	740	250	000	422	00	Board share TSA	0.00	0.00	12.00	0.00	12.00
E	01	100	410	740	140	000	422	00	Salaries	5,013.00	5,013.00	2,405.80	0.00	(2,607.20)

Lake of the Woods Public Schools #390

Budgetary Comparison Report

Period Ending November 30,2024

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

L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	District Account Description	B25	B25	Year To Date	Variances	
										Adopted Budget	Revised Budget		Adopted to Revised	Revised to YTD
E	01	100	410	740	210	000	422	00	FICA	315.00	315.00	184.05	0.00	(130.95)
E	01	100	410	740	218	000	422	00	TRA	430.00	430.00	0.00	0.00	(430.00)
E	01	100	410	740	220	000	422	00	Group Hospitalizat.	1,761.00	1,761.00	0.00	0.00	(1,761.00)
E	01	100	410	740	230	000	422	00	Life Insurance	11.00	11.00	0.00	0.00	(11.00)
E	01	100	410	740	240	000	422	00	Long Term Disability	15.00	15.00	0.00	0.00	(15.00)
E	01	100	410	740	250	000	422	00	Board share TSA	130.00	130.00	0.00	0.00	(130.00)
E	01	100	411	740	140	000	422	00	Salaries	31,177.00	31,177.00	20,047.18	0.00	(11,129.82)
E	01	100	411	740	152	000	422	00	Speech Teacher	0.00	0.00	3,424.98	0.00	3,424.98
E	01	100	411	740	162	000	422	00	One-to-One Paraprofession:	13,523.00	13,523.00	22,497.21	0.00	8,974.21
E	01	100	411	740	210	000	422	00	FICA	3,193.00	3,193.00	3,467.40	0.00	274.40
E	01	100	411	740	214	000	422	00	PERA	1,014.00	1,014.00	1,687.31	0.00	673.31
E	01	100	411	740	218	000	422	00	TRA	2,676.00	2,676.00	1,843.26	0.00	(832.74)
E	01	100	411	740	220	000	422	00	Group Hospitalizat.	5,717.00	5,717.00	900.30	0.00	(4,816.70)
E	01	100	411	740	230	000	422	00	Life Insurance	96.00	96.00	21.36	0.00	(74.64)
E	01	100	411	740	240	000	422	00	Long Term Disability	236.00	236.00	54.60	0.00	(181.40)
E	01	100	411	740	250	000	422	00	Board share TSA	1,112.00	1,112.00	540.00	0.00	(572.00)
E	01	100	411	740	396	000	422	00	Sp Ed Sal Pur F Other D	12,000.00	12,000.00	2,750.28	0.00	(9,249.72)
E	01	100	411	740	397	000	422	00	Benefits	3,250.00	3,250.00	1,038.12	0.00	(2,211.88)
E	01	100	412	740	140	000	422	00	Salaries	0.00	0.00	3,632.70	0.00	3,632.70
E	01	100	412	740	152	000	422	00	Speech Teacher	0.00	0.00	1,712.52	0.00	1,712.52
E	01	100	412	740	161	000	422	00	Non-Licensed Classroom Su	170.00	170.00	3,815.87	0.00	3,645.87
E	01	100	412	740	210	000	422	00	FICA	13.00	13.00	680.61	0.00	667.61
E	01	100	412	740	214	000	422	00	PERA	0.00	0.00	286.18	0.00	286.18
E	01	100	412	740	218	000	422	00	TRA	0.00	0.00	467.70	0.00	467.70
E	01	100	412	740	220	000	422	00	Group Hospitalizat.	0.00	0.00	450.17	0.00	450.17
E	01	100	412	740	230	000	422	00	Life Insurance	0.00	0.00	5.34	0.00	5.34
E	01	100	412	740	240	000	422	00	Long Term Disability	0.00	0.00	16.62	0.00	16.62
E	01	100	412	740	250	000	422	00	Board share TSA	0.00	0.00	72.00	0.00	72.00
E	01	100	412	740	396	000	422	00	Sp Ed Sal Pur F Other D	1,000.00	1,000.00	0.00	0.00	(1,000.00)
E	01	100	412	740	397	000	422	00	Sp Ed Ben Pur F Other D	150.00	150.00	0.00	0.00	(150.00)

**Lake of the Woods Public Schools #390**  
**Budgetary Comparison Report**  
**Period Ending November 30,2024**

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

L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	District Account Description	B25	B25	Year To Date	Variances	
										Adopted Budget	Revised Budget		Adopted to Revised	Revised to YTD
E	01	100	412	740	430	000	539	00	Instruct Supplies	0.00	0.00	247.66	0.00	247.66
E	01	100	412	740	433	000	422	00	Indiv Supplies-ECSE	300.00	300.00	0.00	0.00	(300.00)
E	01	100	416	740	140	000	422	00	Salaries	14,101.00	14,101.00	1,202.85	0.00	(12,898.15)
E	01	100	416	740	152	000	422	00	Speech Teacher	0.00	0.00	856.20	0.00	856.20
E	01	100	416	740	210	000	422	00	FICA	0.00	0.00	147.42	0.00	147.42
E	01	100	416	740	218	000	422	00	TRA	1,234.00	1,234.00	74.94	0.00	(1,159.06)
E	01	100	416	740	220	000	422	00	Health Ins.	358.00	358.00	225.06	0.00	(132.94)
E	01	100	416	740	230	000	422	00	Life Insurance	49.00	49.00	0.00	0.00	(49.00)
E	01	100	416	740	240	000	422	00	Long Term Disability	131.00	131.00	2.94	0.00	(128.06)
E	01	100	416	740	250	000	422	00	Board share TSA	245.00	245.00	12.00	0.00	(233.00)
E	01	100	420	740	161	000	422	00	Non-Licensed Classroom St	26,875.00	26,875.00	0.00	0.00	(26,875.00)
E	01	100	420	740	162	000	422	00	One-to-One Paraprofession	26,875.00	26,875.00	0.00	0.00	(26,875.00)
E	01	100	420	740	210	000	422	00	FICA	4,111.00	4,111.00	0.00	0.00	(4,111.00)
E	01	100	420	740	214	000	422	00	PERA	4,031.00	4,031.00	0.00	0.00	(4,031.00)
E	01	100	420	740	230	000	422	00	Life Insurance	82.00	82.00	0.00	0.00	(82.00)
E	01	100	420	740	235	000	422	00	Dental	21.00	21.00	0.00	0.00	(21.00)
E	01	100	420	740	240	000	422	00	Long Term Disability	77.00	77.00	0.00	0.00	(77.00)
E	01	100	420	740	250	000	422	00	Board share TSA	765.00	765.00	0.00	0.00	(765.00)
E	01	100	420	740	399	000	422	00	S. E. Purch Contr Serv BRIC	2,000.00	2,000.00	(879.62)	0.00	(2,879.62)
E	01	100	420	740	433	000	422	00	Indiv Supplies	3,000.00	3,000.00	885.49	0.00	(2,114.51)
E	01	100	640	306	144	000	403	00	Paras/Aides Salaries	15,300.00	15,300.00	0.00	0.00	(15,300.00)
E	01	100	640	306	210	000	403	00	FICA	1,170.00	1,170.00	0.00	0.00	(1,170.00)
E	01	100	640	306	214	000	403	00	PERA	1,147.00	1,147.00	0.00	0.00	(1,147.00)
E	01	100	640	306	220	000	403	00	Group Hospitilizat.	4,311.00	4,311.00	0.00	0.00	(4,311.00)
E	01	100	640	306	240	000	403	00	Long Term Disability	1.00	1.00	0.00	0.00	(1.00)
E	01	100	640	316	140	000	403	00	EL SD Salaries	3,090.00	3,090.00	100.00	0.00	(2,990.00)
E	01	100	640	316	210	000	403	00	FICA	103.00	103.00	5.74	0.00	(97.26)
E	01	100	640	316	214	000	403	00	PERA	100.00	100.00	0.00	0.00	(100.00)
E	01	100	640	316	218	000	403	00	TRA	103.00	103.00	8.75	0.00	(94.25)
E	01	100	640	316	366	000	403	00	EL Staff Develop	1,030.00	1,030.00	13.90	0.00	(1,016.10)

**Lake of the Woods Public Schools #390**  
**Budgetary Comparison Report**  
**Period Ending November 30,2024**

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

L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	District	B25	B25	Year To Date	Variances	
									Account Description	Adopted Budget	Revised Budget		Adopted to Revised	Revised to YTD
E	01	100	740	317	156	000	422	00	Social Workers - EL	34,368.00	34,368.00	17,184.24	0.00	(17,183.76)
E	01	100	740	317	210	000	422	00	FICA	2,629.00	2,629.00	986.16	0.00	(1,642.84)
E	01	100	740	317	218	000	422	00	TRA	3,007.00	3,007.00	1,503.60	0.00	(1,503.40)
E	01	100	740	317	220	000	422	00	Group Hospitilizat.	9,821.00	9,821.00	4,910.76	0.00	(4,910.24)
E	01	100	740	317	230	000	422	00	Life Insurance	55.00	55.00	26.70	0.00	(28.30)
E	01	100	740	317	240	000	422	00	Long Term Disability	150.00	150.00	113.88	0.00	(36.12)
E	01	100	740	317	250	000	422	00	Board share TSA	1,280.00	1,280.00	640.02	0.00	(639.98)
E	01	200	001	000	401	200	422	00	WELLNESS SUPPLIES	941.00	941.00	0.00	0.00	(941.00)
E	01	200	203	000	391	000	422	00	FRESHWATER ED. DISTRICT	37,000.00	37,000.00	35,123.42	0.00	(1,876.58)
E	01	200	203	000	401	000	422	00	Freshwater Supplies	403.00	403.00	0.00	0.00	(403.00)
E	01	200	203	000	401	203	422	00	SUMMER COLLEGE CAMP	77.00	77.00	0.00	0.00	(77.00)
E	01	200	420	740	305	000	422	00	BRIC Contract Purch Serv	0.00	0.00	25.00	0.00	25.00
E	01	200	420	740	396	000	422	00	Bric Psychologist	37,000.00	37,000.00	8,699.92	0.00	(28,300.08)
E	01	200	420	740	397	000	422	00	Benefits	10,000.00	10,000.00	2,179.63	0.00	(7,820.37)
E	01	200	420	740	399	000	422	00	BRIC Contract Purch Serv	0.00	0.00	(1,073.88)	0.00	(1,073.88)
E	01	200	620	000	430	000	422	00	Instruct Supplies	268.00	268.00	0.00	0.00	(268.00)
E	01	200	620	000	470	000	422	00	Secondary Lib Books	0.00	0.00	(10.00)	0.00	(10.00)
E	01	200	620	097	430	000	422	00	Instruct Supplies-Media Ctr	1,000.00	1,000.00	1,702.22	0.00	702.22
E	01	200	620	343	144	000	443	00	School Library Aid	39,887.00	39,887.00	9,721.88	0.00	(30,165.12)
E	01	200	620	343	210	000	443	00	FLibrary Aid ICA	0.00	0.00	648.70	0.00	648.70
E	01	200	620	343	214	000	443	00	Library Aid PERA	0.00	0.00	729.15	0.00	729.15
E	01	200	620	343	220	000	443	00	Library Aid Health Ins.	0.00	0.00	1,424.64	0.00	1,424.64
E	01	200	620	343	230	000	443	00	Library Aid Life Insurance	0.00	0.00	21.69	0.00	21.69
E	01	200	620	343	240	000	443	00	Library Aid Long Term Disab	0.00	0.00	22.47	0.00	22.47
E	01	200	640	316	140	000	403	00	Salaries -Best Practices	10,000.00	10,000.00	1,925.00	0.00	(8,075.00)
E	01	200	640	316	210	000	403	00	FICA	765.00	765.00	135.24	0.00	(629.76)
E	01	200	640	316	218	000	403	00	TRA	875.00	875.00	168.44	0.00	(706.56)
E	01	200	640	316	366	000	403	00	Travel, Conv, Conf - Best Pr	1,000.00	1,000.00	0.00	0.00	(1,000.00)
E	01	200	720	000	170	000	422	00	School Nurse	2,593.00	2,593.00	0.00	0.00	(2,593.00)
E	01	200	720	000	210	000	422	00	School Nurse FICA	3,152.00	3,152.00	0.00	0.00	(3,152.00)

## Lake of the Woods Public Schools #390 Budgetary Comparison Report Period Ending November 30,2024

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

L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	District Account Description	B25	B25	Year To Date	Variances	
										Adopted Budget	Revised Budget		Adopted to Revised	Revised to YTD
E	01	200	720	000	214	000	422	00	School Nurse PERA	3,090.00	3,090.00	0.00	0.00	(3,090.00)
E	01	200	720	000	220	000	422	00	Nurse Health Ins.	8,622.00	8,622.00	0.00	0.00	(8,622.00)
E	01	200	720	000	230	000	422	00	School Nurse Life Insurance	107.00	107.00	0.00	0.00	(107.00)
E	01	200	720	000	240	000	422	00	School Nurse Long Term Dis	167.00	167.00	0.00	0.00	(167.00)
E	01	200	720	000	305	000	422	00	Nursing Service	1,526.00	1,526.00	0.00	0.00	(1,526.00)
E	01	200	720	000	320	000	422	00	Communications Serv. - Nur	500.00	500.00	226.07	0.00	(273.93)
E	01	200	720	000	401	000	422	00	School Nurse Supplies	1,000.00	1,000.00	844.09	0.00	(155.91)
E	01	200	720	373	154	000	471	00	School Nurse	0.00	0.00	17,681.70	0.00	17,681.70
E	01	200	720	373	155	000	471	00	School Nurse	38,607.00	38,607.00	0.00	0.00	(38,607.00)
E	01	200	720	373	210	000	471	00	Student Support FICA	0.00	0.00	1,231.31	0.00	1,231.31
E	01	200	720	373	214	000	471	00	Student Support PERA	0.00	0.00	1,326.10	0.00	1,326.10
E	01	200	720	373	220	000	471	00	Student Support Health Ins.	0.00	0.00	3,592.50	0.00	3,592.50
E	01	200	720	373	230	000	471	00	Student Support Life Insurar	0.00	0.00	44.50	0.00	44.50
E	01	200	720	373	240	000	471	00	Student Support Long Term I	0.00	0.00	41.64	0.00	41.64
E	01	222	292	000	110	000	422	00	Exec. Salaries	37,000.00	37,000.00	14,855.30	0.00	(22,144.70)
E	01	222	292	000	185	000	422	00	Other Support Salary	8,000.00	8,000.00	1,000.02	0.00	(6,999.98)
E	01	222	292	000	185	105	422	00	Track Salaries	11,500.00	11,500.00	0.00	0.00	(11,500.00)
E	01	222	292	000	185	109	422	00	Cross Country Salaries	4,751.00	4,751.00	4,705.73	0.00	(45.27)
E	01	222	292	000	210	000	422	00	FICA	4,322.00	4,322.00	1,288.08	0.00	(3,033.92)
E	01	222	292	000	210	105	422	00	Track FICA	897.00	897.00	0.00	0.00	(897.00)
E	01	222	292	000	210	109	422	00	Cross country FICA	364.00	364.00	359.99	0.00	(4.01)
E	01	222	292	000	214	000	422	00	PERA	3,200.00	3,200.00	1,165.86	0.00	(2,034.14)
E	01	222	292	000	214	105	422	00	Track PERA	380.00	380.00	0.00	0.00	(380.00)
E	01	222	292	000	218	000	422	00	TRA	718.00	718.00	219.16	0.00	(498.84)
E	01	222	292	000	218	105	422	00	Track TRA	897.00	897.00	0.00	0.00	(897.00)
E	01	222	292	000	220	000	422	00	Group Hospitilizat.	3,951.00	3,951.00	1,796.20	0.00	(2,154.80)
E	01	222	292	000	230	000	422	00	Life Insurance	28.00	28.00	22.20	0.00	(5.80)
E	01	222	292	000	240	000	422	00	Long Term Disability	44.00	44.00	20.82	0.00	(23.18)
E	01	222	292	000	250	000	422	00	Board share TSA	509.00	509.00	200.00	0.00	(309.00)
E	01	222	292	000	305	000	422	00	Consulting Fees	65,000.00	65,000.00	10,383.22	0.00	(54,616.78)



**Lake of the Woods Public Schools #390**  
**Budgetary Comparison Report**  
**Period Ending November 30,2024**

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

L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	District Account Description	B25	B25	Year To Date	Variances	
										Adopted Budget	Revised Budget		Adopted to Revised	Revised to YTD
E	01	222	292	000	305	105	422	00	Consulting Fees-Track	206.00	206.00	0.00	0.00	(206.00)
E	01	222	292	000	366	105	422	00	Track Travel	2,060.00	2,060.00	51.37	0.00	(2,008.63)
E	01	222	292	000	366	109	422	00	Cross Country Travel	100.00	100.00	0.00	0.00	(100.00)
E	01	222	292	000	401	000	422	00	General Supplies	1,000.00	1,000.00	442.54	0.00	(557.46)
E	01	222	292	000	401	105	422	00	General Supplies- Track	558.00	558.00	0.00	0.00	(558.00)
E	01	222	292	000	430	000	422	00	Athletic Director Supplies	1,030.00	1,030.00	817.50	0.00	(212.50)
E	01	222	292	000	430	105	422	00	Track supplies	5,253.00	5,253.00	0.00	0.00	(5,253.00)
E	01	222	292	000	430	109	422	00	Cross Country Supplies	412.00	412.00	2,107.22	0.00	1,695.22
E	01	222	292	000	530	000	422	00	Capital Equipment Athletics	10,000.00	10,000.00	0.00	0.00	(10,000.00)
E	01	222	292	000	820	000	422	00	Dues & Member.	2,539.00	2,539.00	906.99	0.00	(1,632.01)
E	01	222	292	000	820	105	422	00	Track Dues & Fees	2,500.00	2,500.00	857.00	0.00	(1,643.00)
E	01	222	292	000	820	109	422	00	Cross Country dues & entry	1,500.00	1,500.00	1,545.00	0.00	45.00
E	01	222	292	302	530	000	424	00	Capital Equipment Extracurri	10,000.00	10,000.00	5,000.00	0.00	(5,000.00)
E	01	222	294	000	185	100	422	00	Football Salaries	14,132.00	14,132.00	10,167.84	0.00	(3,964.16)
E	01	222	294	000	185	101	422	00	Hockey Salaries	12,950.00	12,950.00	0.00	0.00	(12,950.00)
E	01	222	294	000	185	104	422	00	BBB Salaries	19,151.00	19,151.00	0.00	0.00	(19,151.00)
E	01	222	294	000	185	106	422	00	Baseball Salaries	11,180.00	11,180.00	0.00	0.00	(11,180.00)
E	01	222	294	000	185	108	422	00	Golf Salaries	11,180.00	11,180.00	0.00	0.00	(11,180.00)
E	01	222	294	000	210	100	422	00	Football FICA	1,549.00	1,549.00	834.99	0.00	(714.01)
E	01	222	294	000	210	101	422	00	HOCKEY FICA	1,000.00	1,000.00	0.00	0.00	(1,000.00)
E	01	222	294	000	210	104	422	00	BBB FICA	1,400.00	1,400.00	0.00	0.00	(1,400.00)
E	01	222	294	000	210	106	422	00	Baseball FICA	839.00	839.00	0.00	0.00	(839.00)
E	01	222	294	000	210	108	422	00	Golf FICA	855.00	855.00	0.00	0.00	(855.00)
E	01	222	294	000	214	100	422	00	Football PERA	195.00	195.00	395.55	0.00	200.55
E	01	222	294	000	214	101	422	00	HOCKEY PERA	119.00	119.00	0.00	0.00	(119.00)
E	01	222	294	000	214	108	422	00	Golf PERA	246.00	246.00	0.00	0.00	(246.00)
E	01	222	294	000	218	100	422	00	Football TRA	710.00	710.00	33.69	0.00	(676.31)
E	01	222	294	000	218	104	422	00	BBB TRA	448.00	448.00	0.00	0.00	(448.00)
E	01	222	294	000	305	100	422	00	Football-Ref	4,787.00	4,787.00	775.00	0.00	(4,012.00)
E	01	222	294	000	305	101	422	00	Referee-Hockey	2,000.00	2,000.00	0.00	0.00	(2,000.00)

## Lake of the Woods Public Schools #390 Budgetary Comparison Report Period Ending November 30,2024

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

L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	District Account Description	B25	B25	Year To Date	Variances	
										Adopted Budget	Revised Budget		Adopted to Revised	Revised to YTD
E	01	222	294	000	305	104	422	00	BBB - Consulting Fees	1,846.00	1,846.00	1,740.00	0.00	(106.00)
E	01	222	294	000	366	101	422	00	Hockey Travel	515.00	515.00	0.00	0.00	(515.00)
E	01	222	294	000	366	104	422	00	BBB TRAVEL	515.00	515.00	0.00	0.00	(515.00)
E	01	222	294	000	366	106	422	00	Travel, Conv, Conf-Baseball	103.00	103.00	0.00	0.00	(103.00)
E	01	222	294	000	366	108	422	00	Golf Travel	4,120.00	4,120.00	0.00	0.00	(4,120.00)
E	01	222	294	000	401	101	422	00	Hockey Supplies	0.00	0.00	412.23	0.00	412.23
E	01	222	294	000	401	102	422	00	Volleyball Supplies	1,750.00	1,750.00	1,968.60	0.00	218.60
E	01	222	294	000	430	100	422	00	Football supplies	648.00	648.00	2,640.57	0.00	1,992.57
E	01	222	294	000	430	101	422	00	Hockey Supplies	1,030.00	1,030.00	0.00	0.00	(1,030.00)
E	01	222	294	000	430	104	422	00	BBB Supplies	1,030.00	1,030.00	0.00	0.00	(1,030.00)
E	01	222	294	000	430	106	422	00	Baseball Supplies	1,409.00	1,409.00	0.00	0.00	(1,409.00)
E	01	222	294	000	430	108	422	00	Golf supplies	300.00	300.00	0.00	0.00	(300.00)
E	01	222	294	000	530	100	422	00	Equipment - Football	2,000.00	2,000.00	0.00	0.00	(2,000.00)
E	01	222	294	000	530	101	422	00	Hockey Uniform - Equipment	5,000.00	5,000.00	0.00	0.00	(5,000.00)
E	01	222	294	000	530	104	422	00	Equipment - BBB Uniforms	3,500.00	3,500.00	1,926.00	0.00	(1,574.00)
E	01	222	294	000	820	100	422	00	Football Dues & Fees	0.00	0.00	1,740.00	0.00	1,740.00
E	01	222	294	000	820	101	422	00	Hockey dues	240.00	240.00	1,940.00	0.00	1,700.00
E	01	222	294	000	820	104	422	00	BBB Entry Fees & Dues	500.00	500.00	200.00	0.00	(300.00)
E	01	222	294	000	820	106	422	00	Baseball Entry Fees & Dues	300.00	300.00	0.00	0.00	(300.00)
E	01	222	294	000	820	108	422	00	Golf Dues	500.00	500.00	0.00	0.00	(500.00)
E	01	222	296	000	185	102	422	00	Volleyball Salaries	15,235.00	15,235.00	15,027.54	0.00	(207.46)
E	01	222	296	000	185	103	422	00	GBB Salaries	15,062.00	15,062.00	0.00	0.00	(15,062.00)
E	01	222	296	000	185	107	422	00	Softball Salaries	9,000.00	9,000.00	0.00	0.00	(9,000.00)
E	01	222	296	000	210	102	422	00	Volleyball FICA	1,168.00	1,168.00	1,128.91	0.00	(39.09)
E	01	222	296	000	210	103	422	00	GBB FICA	1,130.00	1,130.00	0.00	0.00	(1,130.00)
E	01	222	296	000	210	107	422	00	Softball FICA	863.00	863.00	0.00	0.00	(863.00)
E	01	222	296	000	214	102	422	00	Volleyball PERA	358.00	358.00	363.85	0.00	5.85
E	01	222	296	000	218	102	422	00	Volleyball TRA	485.00	485.00	540.77	0.00	55.77
E	01	222	296	000	218	103	422	00	GBB TRA	1,130.00	1,130.00	0.00	0.00	(1,130.00)
E	01	222	296	000	218	107	422	00	Softball TRA	494.00	494.00	0.00	0.00	(494.00)



## Lake of the Woods Public Schools #390 Budgetary Comparison Report Period Ending November 30,2024

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

L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	District Account Description	B25	B25	Year To Date	Variances	
										Adopted Budget	Revised Budget		Adopted to Revised	Revised to YTD
E	01	222	296	000	305	102	422	00	Volleyball-Referee	0.00	0.00	530.00	0.00	530.00
E	01	222	296	000	305	103	422	00	Consulting Fees-GBB	1,792.00	1,792.00	1,740.00	0.00	(52.00)
E	01	222	296	000	366	102	422	00	Volleyball Travel	2,060.00	2,060.00	1,391.05	0.00	(668.95)
E	01	222	296	000	366	107	422	00	Softball Travel	515.00	515.00	0.00	0.00	(515.00)
E	01	222	296	000	430	102	422	00	Volleyball Supplies	2,060.00	2,060.00	0.00	0.00	(2,060.00)
E	01	222	296	000	430	103	422	00	GBB- supplies	1,061.00	1,061.00	0.00	0.00	(1,061.00)
E	01	222	296	000	430	107	422	00	Softball supplies	515.00	515.00	0.00	0.00	(515.00)
E	01	222	296	000	820	102	422	00	Volleyball Dues & Fees	2,734.00	2,734.00	4,546.50	0.00	1,812.50
E	01	222	296	000	820	103	422	00	GBB Entry Fees & Dues	258.00	258.00	0.00	0.00	(258.00)
E	01	222	296	000	820	107	422	00	Softball Dues	309.00	309.00	0.00	0.00	(309.00)
E	01	222	296	000	820	108	422	00	Dues & Member.	155.00	155.00	0.00	0.00	(155.00)
E	01	222	298	000	180	000	422	00	Sal-Bus Driver	106.00	106.00	0.00	0.00	(106.00)
E	01	222	298	000	185	000	422	00	Advisor Salaries	11,366.00	11,366.00	0.00	0.00	(11,366.00)
E	01	222	298	000	185	113	422	00	Vocal Music Salary	1,648.00	1,648.00	0.00	0.00	(1,648.00)
E	01	222	298	000	185	115	422	00	Drama Salaries	2,240.00	2,240.00	0.00	0.00	(2,240.00)
E	01	222	298	000	185	116	422	00	Instrumental Music Salaries	2,160.00	2,160.00	0.00	0.00	(2,160.00)
E	01	222	298	000	185	117	422	00	Knowledge Bowl Salaries	1,484.00	1,484.00	0.00	0.00	(1,484.00)
E	01	222	298	000	185	120	422	00	National Honor Society Sala	1,025.00	1,025.00	0.00	0.00	(1,025.00)
E	01	222	298	000	210	000	422	00	FICA	1,213.00	1,213.00	0.00	0.00	(1,213.00)
E	01	222	298	000	210	113	422	00	Vocal Music FICA	124.00	124.00	0.00	0.00	(124.00)
E	01	222	298	000	210	115	422	00	Drama FICA	211.00	211.00	0.00	0.00	(211.00)
E	01	222	298	000	210	116	422	00	Instrumental Music FICA	162.00	162.00	0.00	0.00	(162.00)
E	01	222	298	000	210	117	422	00	Knowledge Bowl FICA	98.00	98.00	0.00	0.00	(98.00)
E	01	222	298	000	210	120	422	00	National Honor Society FICA	77.00	77.00	0.00	0.00	(77.00)
E	01	222	298	000	218	000	422	00	TRA	995.00	995.00	0.00	0.00	(995.00)
E	01	222	298	000	218	113	422	00	Vocal Music TRA	144.00	144.00	0.00	0.00	(144.00)
E	01	222	298	000	218	116	422	00	Instrumental Music TRA	188.00	188.00	0.00	0.00	(188.00)
E	01	222	298	000	218	117	422	00	Knowledge Bowl TRA	127.00	127.00	0.00	0.00	(127.00)
E	01	222	298	000	218	120	422	00	National Honor Society TRA	83.00	83.00	0.00	0.00	(83.00)
E	01	222	298	000	305	113	422	00	Consulting Fees-Choir	1,030.00	1,030.00	0.00	0.00	(1,030.00)

## Lake of the Woods Public Schools #390 Budgetary Comparison Report Period Ending November 30,2024

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

L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	District Account Description	B25	B25	Year To Date	Variances	
										Adopted Budget	Revised Budget		Adopted to Revised	Revised to YTD
E	01	222	298	000	366	113	422	00	Travel, Conv, Conf-Vocal	155.00	155.00	0.00	0.00	(155.00)
E	01	222	298	000	366	116	422	00	Travel, Conv, Conf-Instrume	155.00	155.00	0.00	0.00	(155.00)
E	01	222	298	000	401	117	422	00	General Supplies	30.00	30.00	0.00	0.00	(30.00)
E	01	222	298	000	430	113	422	00	Vocal Music Supplies	52.00	52.00	0.00	0.00	(52.00)
E	01	222	298	000	430	115	422	00	Drama Supplies	464.00	464.00	223.00	0.00	(241.00)
E	01	222	298	000	430	116	422	00	Instrumental Music Supplies	103.00	103.00	0.00	0.00	(103.00)
E	01	222	298	000	430	117	422	00	Knowledge Bowl Supplies	103.00	103.00	0.00	0.00	(103.00)
E	01	222	298	000	430	120	422	00	National Honor Society Supp	103.00	103.00	85.00	0.00	(18.00)
E	01	222	298	000	430	121	422	00	Graduation Supplies	258.00	258.00	0.00	0.00	(258.00)
E	01	222	298	000	820	113	422	00	Dues & Member.-Vocal	185.00	185.00	210.00	0.00	25.00
E	01	222	298	000	820	115	422	00	Dues & Member.-Drama	309.00	309.00	270.00	0.00	(39.00)
E	01	222	298	000	820	116	422	00	Dues & Member.-Band	309.00	309.00	240.00	0.00	(69.00)
E	01	222	298	000	820	117	422	00	Dues & Member.-Knowledge	206.00	206.00	0.00	0.00	(206.00)
E	01	300	050	000	110	000	422	00	Exec. Salaries-HS Principal	55,091.00	55,091.00	47,384.60	0.00	(7,706.40)
E	01	300	050	000	210	000	422	00	FICA	4,188.00	4,188.00	3,330.84	0.00	(857.16)
E	01	300	050	000	218	000	422	00	TRA	4,821.00	4,821.00	4,146.20	0.00	(674.80)
E	01	300	050	000	220	000	422	00	Group Hospitilizat.	4,311.00	4,311.00	3,592.50	0.00	(718.50)
E	01	300	050	000	230	000	422	00	Life Insurance	108.00	108.00	44.50	0.00	(63.50)
E	01	300	050	000	240	000	422	00	Long Term Disability	327.00	327.00	97.26	0.00	(229.74)
E	01	300	050	000	250	000	422	00	Board share TSA	1,750.00	1,750.00	1,458.40	0.00	(291.60)
E	01	300	050	000	366	000	422	00	Travel, Conv, Conf- HS Princ	1,030.00	1,030.00	239.22	0.00	(790.78)
E	01	300	050	000	401	000	422	00	General Supplies - HS Princi	233.00	233.00	0.00	0.00	(233.00)
E	01	300	050	000	430	000	422	00	Instruct Supplies-HS Principa	693.00	693.00	0.00	0.00	(693.00)
E	01	300	050	000	820	000	422	00	Dues & Member.-High Schoc	210.00	210.00	975.00	0.00	765.00
E	01	300	211	000	145	000	422	00	Substitute Teacher	25,000.00	25,000.00	7,442.50	0.00	(17,557.50)
E	01	300	211	000	171	000	422	00	MARSS/DAC Coordinator	58,000.00	58,000.00	26,193.00	0.00	(31,807.00)
E	01	300	211	000	210	000	422	00	FICA	3,971.00	3,971.00	2,420.15	0.00	(1,550.85)
E	01	300	211	000	214	000	422	00	PERA	3,971.00	3,971.00	1,964.50	0.00	(2,006.50)
E	01	300	211	000	218	000	422	00	TRA	0.00	0.00	254.18	0.00	254.18
E	01	300	211	000	220	000	422	00	Group Hospitilizat.	8,622.00	8,622.00	3,944.94	0.00	(4,677.06)

## Lake of the Woods Public Schools #390 Budgetary Comparison Report Period Ending November 30,2024

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

L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	District Account Description	B25	B25	Year To Date	Variances	
										Adopted Budget	Revised Budget		Adopted to Revised	Revised to YTD
E	01	300	211	000	230	000	422	00	Life Insurance	120.00	120.00	46.23	0.00	(73.77)
E	01	300	211	000	240	000	422	00	Long Term Disability	182.00	182.00	52.46	0.00	(129.54)
E	01	300	211	000	250	000	422	00	Board share TSA	1,748.00	1,748.00	695.18	0.00	(1,052.82)
E	01	300	211	000	305	000	422	00	Consulting Fees	3,898.00	3,898.00	2,843.78	0.00	(1,054.22)
E	01	300	211	000	320	000	422	00	Communication Services HS	622.00	622.00	226.07	0.00	(395.93)
E	01	300	211	000	366	000	422	00	Travel, Conv, Conf-HS	50.00	50.00	0.00	0.00	(50.00)
E	01	300	211	000	392	000	422	00	Pymts To Other Districts - Tu	0.00	0.00	30,124.25	0.00	30,124.25
E	01	300	211	000	394	000	422	00	OCHS/CIHS	40,000.00	40,000.00	11,536.96	0.00	(28,463.04)
E	01	300	211	000	401	000	422	00	General Supplies - HS Office	3,000.00	3,000.00	0.00	0.00	(3,000.00)
E	01	300	211	000	430	000	422	00	Instruct Supplies - HS Office	5,100.00	5,100.00	4,410.09	0.00	(689.91)
E	01	300	211	000	460	000	422	00	High School Textbooks	1,597.00	1,597.00	0.00	0.00	(1,597.00)
E	01	300	211	000	461	000	422	00	Tests	250.00	250.00	288.00	0.00	38.00
E	01	300	211	000	820	000	422	00	NWSC Dues & Membership	2,364.00	2,364.00	0.00	0.00	(2,364.00)
E	01	300	211	000	891	000	422	00	HS TRA/PERA Spec Funding	10,000.00	10,000.00	0.00	0.00	(10,000.00)
E	01	300	211	302	530	000	424	00	HS Equipment - Capital	16,580.00	16,580.00	206.18	0.00	(16,373.82)
E	01	300	211	313	140	000	422	00	A & I Salaries	2,000.00	2,000.00	0.00	0.00	(2,000.00)
E	01	300	211	313	185	000	422	00	A&I Tutor Salary	3,764.00	3,764.00	215.77	0.00	(3,548.23)
E	01	300	211	313	210	000	422	00	FICA	615.00	615.00	14.08	0.00	(600.92)
E	01	300	211	313	214	000	422	00	PERA	315.00	315.00	16.18	0.00	(298.82)
E	01	300	211	313	218	000	422	00	TRA	350.00	350.00	0.00	0.00	(350.00)
E	01	300	211	313	220	000	422	00	Health Ins.	0.00	0.00	36.46	0.00	36.46
E	01	300	211	313	230	000	422	00	Life Insurance	0.00	0.00	0.56	0.00	0.56
E	01	300	211	313	240	000	422	00	Long Term Disability	2.00	2.00	0.58	0.00	(1.42)
E	01	300	211	313	366	000	422	00	Travel, Conv, Conf - A&I	6,000.00	6,000.00	178.27	0.00	(5,821.73)
E	01	300	212	000	140	000	422	00	Salaries-Art	62,369.00	62,369.00	15,592.26	0.00	(46,776.74)
E	01	300	212	000	210	000	422	00	FICA	4,772.00	4,772.00	1,081.29	0.00	(3,690.71)
E	01	300	212	000	218	000	422	00	TRA	5,457.00	5,457.00	1,364.34	0.00	(4,092.66)
E	01	300	212	000	220	000	422	00	Group Hospitilizat.	8,622.00	8,622.00	2,155.50	0.00	(6,466.50)
E	01	300	212	000	230	000	422	00	Life Insurance	108.00	108.00	26.70	0.00	(81.30)
E	01	300	212	000	240	000	422	00	Long Term Disability	224.00	224.00	90.00	0.00	(134.00)

## Lake of the Woods Public Schools #390 Budgetary Comparison Report Period Ending November 30,2024

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

L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	District	B25	B25	Year To Date	Variances	
									Account Description	Adopted Budget	Revised Budget		Adopted to Revised	Revised to YTD
E	01	300	212	000	250	000	422	00	Board share TSA	2,060.00	2,060.00	315.00	0.00	(1,745.00)
E	01	300	212	000	430	000	422	00	Instruct Supplies-Art	3,500.00	3,500.00	2,517.41	0.00	(982.59)
E	01	300	212	000	820	000	422	00	Art Dues and Fees	255.00	255.00	0.00	0.00	(255.00)
E	01	300	212	160	230	013	422	00	Life Insurance	10.00	10.00	0.00	0.00	(10.00)
E	01	300	215	000	140	000	422	00	Salaries-Business	36,309.00	36,309.00	9,077.16	0.00	(27,231.84)
E	01	300	215	000	210	000	422	00	FICA	2,778.00	2,778.00	653.60	0.00	(2,124.40)
E	01	300	215	000	218	000	422	00	TRA	3,177.00	3,177.00	794.27	0.00	(2,382.73)
E	01	300	215	000	220	000	422	00	Group Hospitilizat.	4,311.00	4,311.00	1,069.11	0.00	(3,241.89)
E	01	300	215	000	230	000	422	00	Life Insurance	56.00	56.00	13.26	0.00	(42.74)
E	01	300	215	000	240	000	422	00	Long Term Disability	126.00	126.00	59.80	0.00	(66.20)
E	01	300	215	000	250	000	422	00	Board share TSA	1,164.00	1,164.00	280.26	0.00	(883.74)
E	01	300	215	000	430	000	422	00	Instruct Supplies-Business	1,545.00	1,545.00	239.00	0.00	(1,306.00)
E	01	300	220	000	140	000	422	00	Salaries-English	145,271.00	145,271.00	36,317.76	0.00	(108,953.24)
E	01	300	220	000	210	000	422	00	FICA	11,041.00	11,041.00	2,273.47	0.00	(8,767.53)
E	01	300	220	000	218	000	422	00	TRA	12,712.00	12,712.00	3,177.84	0.00	(9,534.16)
E	01	300	220	000	220	000	422	00	Group Hospitilizat.	28,265.00	28,265.00	7,060.26	0.00	(21,204.74)
E	01	300	220	000	230	000	422	00	Life Insurance	275.00	275.00	53.33	0.00	(221.67)
E	01	300	220	000	240	000	422	00	Long Term Disability	727.00	727.00	237.15	0.00	(489.85)
E	01	300	220	000	250	000	422	00	Board share TSA	3,820.00	3,820.00	956.12	0.00	(2,863.88)
E	01	300	220	000	430	000	422	00	Instruct Supplies-English	600.00	600.00	84.47	0.00	(515.53)
E	01	300	240	000	140	000	422	00	Salaries-Health/PE	64,369.00	64,369.00	17,813.22	0.00	(46,555.78)
E	01	300	240	000	210	000	422	00	FICA	4,924.00	4,924.00	1,308.04	0.00	(3,615.96)
E	01	300	240	000	218	000	422	00	TRA	5,632.00	5,632.00	1,558.68	0.00	(4,073.32)
E	01	300	240	000	220	000	422	00	Group Hospitilizat.	8,622.00	8,622.00	2,155.50	0.00	(6,466.50)
E	01	300	240	000	230	000	422	00	Life Insurance	108.00	108.00	26.70	0.00	(81.30)
E	01	300	240	000	240	000	422	00	Long Term Disability	431.00	431.00	106.62	0.00	(324.38)
E	01	300	240	000	250	000	422	00	Board share TSA	0.00	0.00	315.00	0.00	315.00
E	01	300	240	000	430	000	422	00	Instruct Supplies-PE/Health	200.00	200.00	449.95	0.00	249.95
E	01	300	255	000	140	000	422	00	Salaries-Industrial Tech	62,369.00	62,369.00	15,592.26	0.00	(46,776.74)
E	01	300	255	000	210	000	422	00	FICA	4,771.00	4,771.00	928.50	0.00	(3,842.50)

## Lake of the Woods Public Schools #390

### Budgetary Comparison Report

#### Period Ending November 30,2024

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

L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	District Account Description	B25	B25	Year To Date	Variances	
										Adopted Budget	Revised Budget		Adopted to Revised	Revised to YTD
E	01	300	255	000	218	000	422	00	TRA	5,457.00	5,457.00	1,364.34	0.00	(4,092.66)
E	01	300	255	000	220	000	422	00	Group Hospitilizat.	19,643.00	19,643.00	4,895.31	0.00	(14,747.69)
E	01	300	255	000	230	000	422	00	Life Insurance	112.00	112.00	26.62	0.00	(85.38)
E	01	300	255	000	240	000	422	00	Long Term Disability	221.00	221.00	106.28	0.00	(114.72)
E	01	300	255	000	250	000	422	00	Board share TSA	2,260.00	2,260.00	563.24	0.00	(1,696.76)
E	01	300	255	000	430	000	422	00	Instruct Supplies-Industrial T	1,000.00	1,000.00	0.00	0.00	(1,000.00)
E	01	300	256	000	140	000	422	00	Salaries-Math	147,189.00	147,189.00	36,773.50	0.00	(110,415.50)
E	01	300	256	000	210	000	422	00	FICA	11,260.00	11,260.00	2,417.14	0.00	(8,842.86)
E	01	300	256	000	218	000	422	00	TRA	12,880.00	12,880.00	3,219.72	0.00	(9,660.28)
E	01	300	256	000	220	000	422	00	Group Hospitilizat.	39,286.00	39,286.00	9,757.16	0.00	(29,528.84)
E	01	300	256	000	230	000	422	00	Life Insurance	214.00	214.00	53.05	0.00	(160.95)
E	01	300	256	000	240	000	422	00	Long Term Disability	510.00	510.00	326.04	0.00	(183.96)
E	01	300	256	000	250	000	422	00	Board share TSA	4,244.00	4,244.00	898.56	0.00	(3,345.44)
E	01	300	256	000	430	000	422	00	Instruct Supplies-Math	150.00	150.00	0.00	0.00	(150.00)
E	01	300	258	000	140	000	422	00	Salaries-Music	68,678.00	68,678.00	17,169.24	0.00	(51,508.76)
E	01	300	258	000	210	000	422	00	FICA	5,486.00	5,486.00	1,043.20	0.00	(4,442.80)
E	01	300	258	000	218	000	422	00	TRA	6,272.00	6,272.00	1,502.28	0.00	(4,769.72)
E	01	300	258	000	220	000	422	00	Group Hospitilizat.	19,643.00	19,643.00	4,910.76	0.00	(14,732.24)
E	01	300	258	000	230	000	422	00	Life Insurance	113.00	113.00	26.70	0.00	(86.30)
E	01	300	258	000	240	000	422	00	Long Term Disability	222.00	222.00	113.70	0.00	(108.30)
E	01	300	258	000	250	000	422	00	Board share TSA	2,260.00	2,260.00	440.04	0.00	(1,819.96)
E	01	300	258	000	350	000	422	00	Repairs & Maint. Ser	2,000.00	2,000.00	819.00	0.00	(1,181.00)
E	01	300	258	000	430	000	422	00	Instruct Supplies-Music	2,000.00	2,000.00	1,565.73	0.00	(434.27)
E	01	300	258	302	530	000	424	00	Capital Equipment Music	2,000.00	2,000.00	0.00	0.00	(2,000.00)
E	01	300	260	000	140	000	422	00	Salaries-Science	131,966.00	131,966.00	17,654.28	0.00	(114,311.72)
E	01	300	260	000	210	000	422	00	FICA	10,095.00	10,095.00	1,095.14	0.00	(8,999.86)
E	01	300	260	000	218	000	422	00	TRA	11,547.00	11,547.00	1,544.76	0.00	(10,002.24)
E	01	300	260	000	220	000	422	00	Group Hospitilizat.	39,286.00	39,286.00	4,870.18	0.00	(34,415.82)
E	01	300	260	000	230	000	422	00	Life Insurance	338.00	338.00	26.48	0.00	(311.52)
E	01	300	260	000	240	000	422	00	Long Term Disability	451.00	451.00	98.30	0.00	(352.70)



## Lake of the Woods Public Schools #390 Budgetary Comparison Report Period Ending November 30,2024

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

L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	District Account Description	B25	B25	Year To Date	Variances	
										Adopted Budget	Revised Budget		Adopted to Revised	Revised to YTD
E	01	300	260	000	250	000	422	00	Board share TSA	3,620.00	3,620.00	510.85	0.00	(3,109.15)
E	01	300	260	000	430	000	422	00	Instruct Supplies-Science	2,500.00	2,500.00	654.78	0.00	(1,845.22)
E	01	300	260	000	820	000	422	00	Dues & Member.-Music	270.00	270.00	0.00	0.00	(270.00)
E	01	300	270	000	140	000	422	00	Salaries-Social Studies	109,569.00	109,569.00	27,392.28	0.00	(82,176.72)
E	01	300	270	000	210	000	422	00	FICA	8,382.00	8,382.00	1,880.12	0.00	(6,501.88)
E	01	300	270	000	218	000	422	00	TRA	9,587.00	9,587.00	2,396.83	0.00	(7,190.17)
E	01	300	270	000	220	000	422	00	Group Hospitalizat.	28,265.00	28,265.00	6,904.80	0.00	(21,360.20)
E	01	300	270	000	230	000	422	00	Life Insurance	14.00	14.00	0.00	0.00	(14.00)
E	01	300	270	000	240	000	422	00	Long Term Disability	68.00	68.00	0.00	0.00	(68.00)
E	01	300	270	000	250	000	422	00	Board share TSA	1,920.00	1,920.00	466.00	0.00	(1,454.00)
E	01	300	270	000	430	000	422	00	Instruct Supplies-Social Stuc	310.00	310.00	0.00	0.00	(310.00)
E	01	300	371	830	140	000	422	00	Salaries-Career Technical	36,309.00	36,309.00	9,077.10	0.00	(27,231.90)
E	01	300	371	830	210	000	422	00	FICA	2,778.00	2,778.00	653.59	0.00	(2,124.41)
E	01	300	371	830	218	000	422	00	TRA	3,177.00	3,177.00	794.22	0.00	(2,382.78)
E	01	300	371	830	220	000	422	00	Group Hospitalizat.	4,311.00	4,311.00	1,069.06	0.00	(3,241.94)
E	01	300	371	830	230	000	422	00	Life Insurance	56.00	56.00	13.22	0.00	(42.78)
E	01	300	371	830	235	000	422	00	Dental	126.00	126.00	0.00	0.00	(126.00)
E	01	300	371	830	240	000	422	00	Long Term Disability	1,061.00	1,061.00	59.76	0.00	(1,001.24)
E	01	300	371	830	250	000	422	00	Board share TSA	1,030.00	1,030.00	280.22	0.00	(749.78)
E	01	300	371	830	433	000	422	00	CTE - Instr Supplies Busines	500.00	500.00	0.00	0.00	(500.00)
E	01	300	399	000	140	000	422	00	Salaries-Welding Instructor	16,950.00	16,950.00	5,119.08	0.00	(11,830.92)
E	01	300	399	000	210	000	422	00	FICA - Welding	1,296.00	1,296.00	391.61	0.00	(904.39)
E	01	300	399	000	218	000	422	00	TRA	1,483.00	1,483.00	447.90	0.00	(1,035.10)
E	01	300	399	000	430	000	422	00	Instruct Supplies - Welding	1,000.00	1,000.00	363.80	0.00	(636.20)
E	01	300	399	675	430	000	422	00	Instruct Supplies	1,000.00	1,000.00	0.00	0.00	(1,000.00)
E	01	300	402	740	140	000	422	00	Salaries-Mild/Moderate	0.00	0.00	856.26	0.00	856.26
E	01	300	402	740	162	000	422	00	One-to-One Paraprofession:	0.00	0.00	3,837.75	0.00	3,837.75
E	01	300	402	740	210	000	422	00	FICA	0.00	0.00	355.35	0.00	355.35
E	01	300	402	740	214	000	422	00	PERA	0.00	0.00	287.83	0.00	287.83
E	01	300	402	740	218	000	422	00	TRA	0.00	0.00	74.94	0.00	74.94

## Lake of the Woods Public Schools #390 Budgetary Comparison Report Period Ending November 30,2024

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

L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	District Account Description	B25	B25	Year To Date	Variances	
										Adopted Budget	Revised Budget		Adopted to Revised	Revised to YTD
E	01	300	402	740	220	000	422	00	Group Hospitilizat.	0.00	0.00	107.82	0.00	107.82
E	01	300	402	740	240	000	422	00	Long Term Disability	0.00	0.00	16.20	0.00	16.20
E	01	300	402	740	250	000	422	00	Board share TSA	0.00	0.00	12.00	0.00	12.00
E	01	300	402	740	433	000	422	00	Indiv Supplies	500.00	500.00	160.00	0.00	(340.00)
E	01	300	407	740	140	000	422	00	Salaries-LD	34,250.00	34,250.00	13,700.04	0.00	(20,549.96)
E	01	300	407	740	210	000	422	00	FICA	2,620.00	2,620.00	988.36	0.00	(1,631.64)
E	01	300	407	740	218	000	422	00	TRA	2,997.00	2,997.00	1,198.74	0.00	(1,798.26)
E	01	300	407	740	220	000	422	00	Group Hospitilizat.	9,821.00	9,821.00	1,724.40	0.00	(8,096.60)
E	01	300	407	740	230	000	422	00	Life Insurance	98.00	98.00	0.00	0.00	(98.00)
E	01	300	407	740	240	000	422	00	Long Term Disability	403.00	403.00	0.00	0.00	(403.00)
E	01	300	407	740	250	000	422	00	Board share TSA	480.00	480.00	192.00	0.00	(288.00)
E	01	300	408	740	140	000	422	00	Salaries-EBD	0.00	0.00	856.26	0.00	856.26
E	01	300	408	740	210	000	422	00	FICA	0.00	0.00	61.76	0.00	61.76
E	01	300	408	740	218	000	422	00	TRA	0.00	0.00	74.94	0.00	74.94
E	01	300	408	740	220	000	422	00	Group Hospitilizat.	0.00	0.00	107.76	0.00	107.76
E	01	300	408	740	250	000	422	00	Board share TSA	0.00	0.00	12.00	0.00	12.00
E	01	300	410	740	140	000	422	00	Salaries	34,250.00	34,250.00	0.00	0.00	(34,250.00)
E	01	300	410	740	162	000	422	00	One-to-One Paraprofessiona	0.00	0.00	165.41	0.00	165.41
E	01	300	410	740	210	000	422	00	FICA	2,620.00	2,620.00	12.66	0.00	(2,607.34)
E	01	300	410	740	214	000	422	00	PERA	0.00	0.00	12.41	0.00	12.41
E	01	300	410	740	218	000	422	00	TRA	2,997.00	2,997.00	0.00	0.00	(2,997.00)
E	01	300	410	740	220	000	422	00	Group Hospitilizat.	9,821.00	9,821.00	0.00	0.00	(9,821.00)
E	01	300	410	740	230	000	422	00	Life Insurance	52.00	52.00	0.41	0.00	(51.59)
E	01	300	410	740	240	000	422	00	Long Term Disability	45.00	45.00	1.00	0.00	(44.00)
E	01	300	410	740	250	000	422	00	Board share TSA	480.00	480.00	4.66	0.00	(475.34)
E	01	300	411	740	140	000	422	00	Salaries	0.00	0.00	1,712.46	0.00	1,712.46
E	01	300	411	740	210	000	422	00	FICA	0.00	0.00	123.53	0.00	123.53
E	01	300	411	740	218	000	422	00	TRA	0.00	0.00	149.82	0.00	149.82
E	01	300	411	740	220	000	422	00	Group Hospitilizat.	0.00	0.00	215.52	0.00	215.52
E	01	300	411	740	250	000	422	00	Board share TSA	0.00	0.00	24.00	0.00	24.00

## Lake of the Woods Public Schools #390

### Budgetary Comparison Report

#### Period Ending November 30,2024

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

L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	District	B25	B25	Year To Date	Variances	
									Account Description	Adopted Budget	Revised Budget		Adopted to Revised	Revised to YTD
E	01	300	416	740	162	000	422	00	One-to-One Paraprofession:	0.00	0.00	5,403.05	0.00	5,403.05
E	01	300	416	740	210	000	422	00	FICA	0.00	0.00	410.97	0.00	410.97
E	01	300	416	740	214	000	422	00	PERA	0.00	0.00	405.22	0.00	405.22
E	01	300	420	740	433	000	422	00	Indiv Supplies - HS SPED	1,200.00	1,200.00	867.82	0.00	(332.18)
E	01	300	620	000	144	000	422	00	Classroom Support	7,000.00	7,000.00	0.00	0.00	(7,000.00)
E	01	300	620	000	210	000	422	00	FICA	500.00	500.00	0.00	0.00	(500.00)
E	01	300	620	000	214	000	422	00	PERA	600.00	600.00	0.00	0.00	(600.00)
E	01	300	620	000	220	000	422	00	Group Hospitilizat.	1,000.00	1,000.00	0.00	0.00	(1,000.00)
E	01	300	620	000	230	000	422	00	Life Insurance	40.00	40.00	0.00	0.00	(40.00)
E	01	300	620	000	240	000	422	00	Long Term Disability	33.00	33.00	0.00	0.00	(33.00)
E	01	300	640	306	140	000	403	00	Salaries	500.00	500.00	0.00	0.00	(500.00)
E	01	300	640	306	210	000	403	00	FICA	100.00	100.00	0.00	0.00	(100.00)
E	01	300	640	306	218	000	403	00	TRA	100.00	100.00	0.00	0.00	(100.00)
E	01	300	640	316	140	000	403	00	HS SD Salaries	1,500.00	1,500.00	100.00	0.00	(1,400.00)
E	01	300	640	316	210	000	403	00	FICA	100.00	100.00	7.23	0.00	(92.77)
E	01	300	640	316	218	000	403	00	TRA	150.00	150.00	8.75	0.00	(141.25)
E	01	300	640	316	305	000	403	00	Consulting Fees-HS SD	250.00	250.00	0.00	0.00	(250.00)
E	01	300	640	316	366	000	403	00	H.S. Staff Develop	3,000.00	3,000.00	0.00	0.00	(3,000.00)
E	01	300	740	317	156	000	422	00	Social Workers - HS	34,368.00	34,368.00	0.00	0.00	(34,368.00)
E	01	300	740	317	210	000	422	00	HS Social Worker - FICA	2,629.00	2,629.00	0.00	0.00	(2,629.00)
E	01	300	740	317	218	000	422	00	HS Social Worker - TRA	3,007.00	3,007.00	0.00	0.00	(3,007.00)
E	01	300	740	317	220	000	422	00	HS Social Worker - Health In	9,821.00	9,821.00	0.00	0.00	(9,821.00)
E	01	300	740	317	230	000	422	00	HS Social Worker - Life Insu	55.00	55.00	0.00	0.00	(55.00)
E	01	300	740	317	240	000	422	00	HS Social Worker - LTD	150.00	150.00	0.00	0.00	(150.00)
E	01	300	740	317	250	000	422	00	HS Social Worker - Board sf	1,280.00	1,280.00	0.00	0.00	(1,280.00)
E	01	300	790	302	530	000	424	00	Capital Equipment Weight Ro	100.00	100.00	0.00	0.00	(100.00)
<b>01</b>	<b>General Fund</b>									<b>7,063,878.00</b>	<b>7,063,878.00</b>	<b>2,132,412.70</b>	<b>0.00</b>	<b>(4,931,465.30)</b>



## Lake of the Woods Public Schools #390 Budgetary Comparison Report Period Ending November 30,2024

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

L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	District	B25	B25	Year To Date	Variances	
									Account Description	Adopted Budget	Revised Budget		Adopted to Revised	Revised to YTD
E	02	005	770	701	110	000	464	00	Exec. Salaries	43,000.00	43,000.00	18,449.29	0.00	(24,550.71)
E	02	005	770	701	170	000	464	00	Clerical	20,000.00	20,000.00	12,412.30	0.00	(7,587.70)
E	02	005	770	701	175	000	464	00	Salaries	95,000.00	95,000.00	25,087.86	0.00	(69,912.14)
E	02	005	770	701	210	000	464	00	FICA	12,087.00	12,087.00	3,940.87	0.00	(8,146.13)
E	02	005	770	701	214	000	464	00	PERA	11,850.00	11,850.00	4,196.15	0.00	(7,653.85)
E	02	005	770	701	220	000	464	00	Insurance	24,903.00	24,903.00	9,145.90	0.00	(15,757.10)
E	02	005	770	701	230	000	464	00	Life Insurance	280.00	280.00	129.70	0.00	(150.30)
E	02	005	770	701	240	000	464	00	Long Term Disability	814.00	814.00	290.70	0.00	(523.30)
E	02	005	770	701	250	000	464	00	Board share TSA	4,904.00	4,904.00	1,975.03	0.00	(2,928.97)
E	02	005	770	701	305	000	464	00	Consulting Fees	3,942.00	3,942.00	199.48	0.00	(3,742.52)
E	02	005	770	701	350	000	464	00	Kitchen Repairs and Maintainer	10,000.00	10,000.00	2,713.99	0.00	(7,286.01)
E	02	005	770	701	366	000	464	00	Travel, Conv, Conf-Food Se	200.00	200.00	0.00	0.00	(200.00)
E	02	005	770	701	401	000	464	00	General Supplies	5,000.00	5,000.00	2,962.95	0.00	(2,037.05)
E	02	005	770	701	490	000	464	00	Food	76,000.00	76,000.00	24,516.82	0.00	(51,483.18)
E	02	005	770	701	491	000	464	00	Commodities	6,000.00	6,000.00	96.25	0.00	(5,903.75)
E	02	005	770	701	495	000	464	00	Milk	28,000.00	28,000.00	11,708.90	0.00	(16,291.10)
E	02	005	770	701	530	000	464	00	Equipment	5,000.00	5,000.00	0.00	0.00	(5,000.00)
E	02	005	770	701	820	000	464	00	Dues & Member.	250.00	250.00	245.00	0.00	(5.00)
E	02	005	770	705	490	000	464	00	Food - Breakfast	20,000.00	20,000.00	7,281.80	0.00	(12,718.20)
E	02	005	770	707	175	000	464	00	Salaries-Bears Den	3,160.00	3,160.00	0.00	0.00	(3,160.00)
E	02	005	770	707	210	000	464	00	FICA - Bears Den	237.00	237.00	0.00	0.00	(237.00)
E	02	005	770	707	214	000	464	00	PERA - Bears Den	172.00	172.00	0.00	0.00	(172.00)
E	02	005	770	707	218	000	464	00	TRA	74.00	74.00	0.00	0.00	(74.00)
E	02	005	770	707	220	000	464	00	Insurance - Bears Den	82.00	82.00	0.00	0.00	(82.00)
E	02	005	770	707	230	000	464	00	Life Insurance	9.00	9.00	0.00	0.00	(9.00)
E	02	005	770	707	240	000	464	00	Long Term Disability	11.00	11.00	0.00	0.00	(11.00)
E	02	005	770	707	250	000	464	00	Board share TSA	133.00	133.00	0.00	0.00	(133.00)
E	02	005	770	707	401	000	464	00	General Supplies	0.00	0.00	70.81	0.00	70.81
E	02	005	770	707	490	000	464	00	Food - Bears Den/Head Sta	10,000.00	10,000.00	0.00	0.00	(10,000.00)
<b>02</b>	<b>Food Service</b>									<b>381,108.00</b>	<b>381,108.00</b>	<b>125,423.80</b>	<b>0.00</b>	<b>(255,684.20)</b>

## Lake of the Woods Public Schools #390

### Budgetary Comparison Report

#### Period Ending November 30,2024

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

L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	District	B25	B25	Year To Date	Variances	
									Account Description	Adopted Budget	Revised Budget		Adopted to Revised	Revised to YTD
E	04	005	505	321	110	000	431	00	Exec. Salaries - Commed Di	32,588.00	32,588.00	14,855.30	0.00	(17,732.70)
E	04	005	505	321	170	000	431	00	Sec/Clerical Sal.	700.00	700.00	550.00	0.00	(150.00)
E	04	005	505	321	210	000	431	00	FICA	2,493.00	2,493.00	1,086.79	0.00	(1,406.21)
E	04	005	505	321	214	000	431	00	PERA	2,467.00	2,467.00	1,114.19	0.00	(1,352.81)
E	04	005	505	321	218	000	431	00	TRA	100.00	100.00	48.12	0.00	(51.88)
E	04	005	505	321	220	000	431	00	Group Hospitalizat.	4,311.00	4,311.00	1,796.30	0.00	(2,514.70)
E	04	005	505	321	230	000	431	00	Life Insurance	28.00	28.00	22.30	0.00	(5.70)
E	04	005	505	321	240	000	431	00	Long Term Disability	43.00	43.00	20.82	0.00	(22.18)
E	04	005	505	321	250	000	431	00	Board share TSA	494.00	494.00	200.00	0.00	(294.00)
E	04	005	505	321	305	000	431	00	Consulting Fees	18,000.00	18,000.00	7,050.00	0.00	(10,950.00)
E	04	005	505	321	320	000	431	00	Comm Service - Commed Di	0.00	0.00	192.00	0.00	192.00
E	04	005	505	321	329	000	431	00	Postage & Express	124.00	124.00	0.00	0.00	(124.00)
E	04	005	505	321	366	000	431	00	Travel, Conv, Conf - Comme	232.00	232.00	0.00	0.00	(232.00)
E	04	005	505	321	401	000	431	00	General Supplies	6,000.00	6,000.00	860.13	0.00	(5,139.87)
E	04	005	505	321	820	000	431	00	Dues & Member.	1,240.00	1,240.00	0.00	0.00	(1,240.00)
E	04	005	580	325	140	000	432	00	Salaries-ECFE	17,000.00	17,000.00	0.00	0.00	(17,000.00)
E	04	005	580	325	210	000	432	00	FICA	1,300.00	1,300.00	0.00	0.00	(1,300.00)
E	04	005	580	325	218	000	432	00	TRA	1,487.00	1,487.00	0.00	0.00	(1,487.00)
E	04	005	580	325	220	000	432	00	Group Hospitalizat.	2,000.00	2,000.00	0.00	0.00	(2,000.00)
E	04	005	580	325	230	000	432	00	Life Insurance	23.00	23.00	0.00	0.00	(23.00)
E	04	005	580	325	240	000	432	00	Long Term Disability	37.00	37.00	0.00	0.00	(37.00)
E	04	005	580	325	250	000	432	00	Board share TSA	267.00	267.00	0.00	0.00	(267.00)
E	04	005	580	325	366	000	432	00	ECFE Travel and Conferenc	600.00	600.00	0.00	0.00	(600.00)
E	04	005	580	325	401	000	432	00	General Supplies - ECFE	483.00	483.00	0.00	0.00	(483.00)
E	04	005	580	325	401	580	432	00	ECI General Supplies	99.00	99.00	0.00	0.00	(99.00)
E	04	005	580	325	430	000	432	00	Instruct Supplies-ECFE	1,000.00	1,000.00	1,225.79	0.00	225.79
E	04	005	582	321	144	000	431	00	Classroom Support-School F	0.00	0.00	260.01	0.00	260.01
E	04	005	582	321	210	000	431	00	FICA	0.00	0.00	19.89	0.00	19.89
E	04	005	582	321	214	000	431	00	PERA	0.00	0.00	19.50	0.00	19.50
E	04	005	582	344	144	000	444	00	Classroom Support	27,500.00	27,500.00	5,124.94	0.00	(22,375.06)

## Lake of the Woods Public Schools #390 Budgetary Comparison Report Period Ending November 30,2024

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

L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	District Account Description	B25	B25	Year To Date	Variances	
										Adopted Budget	Revised Budget		Adopted to Revised	Revised to YTD
E	04	005	582	344	210	000	444	00	FICA-School Readiness	2,100.00	2,100.00	387.87	0.00	(1,712.13)
E	04	005	582	344	214	000	444	00	PERA - School Readiness	2,000.00	2,000.00	326.08	0.00	(1,673.92)
E	04	005	582	344	220	000	444	00	Group Hospitilizat.-School R	5,260.00	5,260.00	0.00	0.00	(5,260.00)
E	04	005	582	344	230	000	444	00	Life Insurance	74.00	74.00	0.00	0.00	(74.00)
E	04	005	582	344	240	000	444	00	Long Term Disability	103.00	103.00	0.00	0.00	(103.00)
E	04	005	582	344	250	000	444	00	Board share TSA	851.00	851.00	0.00	0.00	(851.00)
E	04	005	582	344	430	000	444	00	Instruct Supplies - School R	6,500.00	6,500.00	(425.88)	0.00	(6,925.88)
E	04	005	583	354	140	000	464	00	Salaries	170.00	170.00	0.00	0.00	(170.00)
E	04	005	583	354	210	000	464	00	FICA	13.00	13.00	0.00	0.00	(13.00)
E	04	005	583	354	214	000	464	00	PERA	50.00	50.00	0.00	0.00	(50.00)
E	04	005	583	354	218	000	464	00	TRA	15.00	15.00	0.00	0.00	(15.00)
E	04	005	583	354	305	000	464	00	School Readiness Consultin	1,210.00	1,210.00	126.50	0.00	(1,083.50)
E	04	005	590	321	144	811	431	00	Lifeguards/WSI	28,000.00	28,000.00	11,708.65	0.00	(16,291.35)
E	04	005	590	321	172	811	431	00	Pool Supervisor	100,000.00	100,000.00	27,956.00	0.00	(72,044.00)
E	04	005	590	321	210	811	431	00	FICA-Pool	6,500.00	6,500.00	2,775.14	0.00	(3,724.86)
E	04	005	590	321	214	811	431	00	PERA-Pool	6,400.00	6,400.00	2,390.45	0.00	(4,009.55)
E	04	005	590	321	218	811	431	00	TRA-Pool	307.00	307.00	84.19	0.00	(222.81)
E	04	005	590	321	220	811	431	00	Group Hospitilizat-Pool	8,622.00	8,622.00	3,592.50	0.00	(5,029.50)
E	04	005	590	321	230	811	431	00	Life Insurance-Pool	113.00	113.00	44.72	0.00	(68.28)
E	04	005	590	321	240	811	431	00	Long Term Disability	206.00	206.00	186.47	0.00	(19.53)
E	04	005	590	321	250	811	431	00	TSA-Pool	1,560.00	1,560.00	454.44	0.00	(1,105.56)
E	04	005	590	321	305	811	431	00	Consulting Fees	4,000.00	4,000.00	3,877.00	0.00	(123.00)
E	04	005	590	321	330	811	431	00	Utility Service-Pool	45,000.00	45,000.00	13,495.63	0.00	(31,504.37)
E	04	005	590	321	350	811	431	00	Repairs & Maint. Ser	106.00	106.00	0.00	0.00	(106.00)
E	04	005	590	321	401	811	431	00	General Supplies-Pool	20,000.00	20,000.00	10,492.08	0.00	(9,507.92)
E	04	005	590	321	430	811	431	00	Instruct Supplies-Pool	500.00	500.00	0.00	0.00	(500.00)
E	04	005	590	321	530	811	431	00	Equipment-Pool	3,500.00	3,500.00	0.00	0.00	(3,500.00)
<b>04</b>	<b>Community Service</b>									<b>363,776.00</b>	<b>363,776.00</b>	<b>111,917.92</b>	<b>0.00</b>	<b>(251,858.08)</b>

**Lake of the Woods Public Schools #390**  
**Budgetary Comparison Report**  
**Period Ending November 30,2024**

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

L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	District Account Description	B25	B25	Year To Date	Variances	
										Adopted Budget	Revised Budget		Adopted to Revised	Revised to YTD
E	07	005	910	000	710	000	464	00	Bond Redem-Principal	750,000.00	750,000.00	150,025.00	0.00	(599,975.00)
E	07	005	910	000	720	000	464	00	Bond Interest	299,100.00	299,100.00	0.00	0.00	(299,100.00)
E	07	005	910	000	790	000	464	00	Other Debt Expense	475.00	475.00	0.00	0.00	(475.00)
<b>07</b>	<b>Debt Redemption</b>									<b>1,049,575.00</b>	<b>1,049,575.00</b>	<b>150,025.00</b>	<b>0.00</b>	<b>(899,550.00)</b>

**Lake of the Woods Public Schools #390**  
**Budgetary Comparison Report**  
**Period Ending November 30,2024**

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

L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	District Account Description	B25	B25	Year To Date	Variances	
										Adopted Budget	Revised Budget		Adopted to Revised	Revised to YTD
E	21	005	298	301	401	701	401	701	SEL Calming Corners	0.00	0.00	2,055.70	0.00	2,055.70
E	21	005	298	301	401	712	401	712	High School Yearbook	8,200.00	8,200.00	6,932.96	0.00	(1,267.04)
E	21	005	298	301	401	713	401	713	Student Council	618.00	618.00	471.98	0.00	(146.02)
E	21	005	298	301	401	714	401	714	Special Ed Cooking	3,090.00	3,090.00	0.00	0.00	(3,090.00)
E	21	005	298	301	401	715	401	715	Elementary Yearbook	515.00	515.00	0.00	0.00	(515.00)
E	21	005	298	301	401	716	401	716	Elementary PBIS	5,000.00	5,000.00	91.02	0.00	(4,908.98)
E	21	005	298	301	401	718	401	718	Class of 2032	0.00	0.00	6,432.70	0.00	6,432.70
E	21	005	298	301	401	722	401	722	Class of 2031	5,000.00	5,000.00	0.00	0.00	(5,000.00)
E	21	005	298	301	401	723	401	723	Class of 2023	1,000.00	1,000.00	757.08	0.00	(242.92)
E	21	005	298	301	401	724	401	724	Class of 2024	0.00	0.00	2,665.42	0.00	2,665.42
E	21	005	298	301	401	725	401	725	Class of 2025	12,000.00	12,000.00	1,157.25	0.00	(10,842.75)
E	21	005	298	301	401	726	401	726	Class of 2026	2,060.00	2,060.00	117.08	0.00	(1,942.92)
E	21	005	298	301	401	727	401	727	Class of 2027	2,000.00	2,000.00	4,036.25	0.00	2,036.25
E	21	005	298	301	401	729	401	729	Class of 2028 Expense	1,545.00	1,545.00	0.00	0.00	(1,545.00)
E	21	005	298	301	401	730	401	730	Class of 2029	1,545.00	1,545.00	0.00	0.00	(1,545.00)
E	21	005	298	301	401	731	401	731	High School PBIS	1,500.00	1,500.00	404.97	0.00	(1,095.03)
E	21	005	298	301	401	732	401	732	Backpack Program	2,500.00	2,500.00	1,088.61	0.00	(1,411.39)
<b>21</b>	<b>Student Activity Fund</b>									<b>46,573.00</b>	<b>46,573.00</b>	<b>26,211.02</b>	<b>0.00</b>	<b>(20,361.98)</b>

## Lake of the Woods Public Schools #390 Budgetary Comparison Report Period Ending November 30,2024

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

L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	District	B25	B25	Year To Date	Variances	
									Account Description	Adopted Budget	Revised Budget		Adopted to Revised	Revised to YTD
R	01	005	000	000	001	000	422	00	Levy-Tax Settlement	(627,435.00)	(627,435.00)	(594,776.27)	0.00	32,658.73
R	01	005	000	000	001	099	422	00	Levy - Building/Land Lease	(68,000.00)	(68,000.00)	0.00	0.00	68,000.00
R	01	005	000	000	001	811	422	00	Levy Pool	(204,237.00)	(204,237.00)	0.00	0.00	204,237.00
R	01	005	000	000	010	000	422	00	Count Apportionment	(506,322.00)	(506,322.00)	0.00	0.00	506,322.00
R	01	005	000	000	019	000	422	00	Misc Local Rev-Hntg/Concor	(130,000.00)	(130,000.00)	(93,822.56)	0.00	36,177.44
R	01	005	000	000	092	000	422	00	Interest Income	(50,000.00)	(50,000.00)	(12,461.91)	0.00	37,538.09
R	01	005	000	000	093	000	422	00	Facility Use	(5,000.00)	(5,000.00)	(2,520.00)	0.00	2,480.00
R	01	005	000	000	097	000	422	00	Media Funds-Book Fair	0.00	0.00	(1,803.17)	0.00	(1,803.17)
R	01	005	000	000	099	000	422	00	Misc Rev-Local	(50,000.00)	(50,000.00)	(11,181.87)	0.00	38,818.13
R	01	005	000	000	099	200	422	00	Wellness Program - All Staff	(735.00)	(735.00)	(650.00)	0.00	85.00
R	01	005	000	000	099	299	422	00	Collaborative Revenue	(24,000.00)	(24,000.00)	0.00	0.00	24,000.00
R	01	005	000	000	201	000	422	00	Endow Approp/Found A-IDE	(23,701.00)	(23,701.00)	(14,802.38)	0.00	8,898.62
R	01	005	000	000	211	000	422	00	Foundation Aid-IDEAS	(3,840,394.00)	(3,840,394.00)	(1,170,318.26)	0.00	2,670,075.74
R	01	005	000	000	227	000	422	00	Abatement Aid-IDEAS	(69.00)	(69.00)	(98.83)	0.00	(29.83)
R	01	005	000	000	229	000	422	00	Disp Reduct Aid-IDEAS	(3,314.00)	(3,314.00)	0.00	0.00	3,314.00
R	01	005	000	000	234	000	422	00	Ag Credit	(7,498.00)	(7,498.00)	0.00	0.00	7,498.00
R	01	005	000	000	360	000	422	00	Spec Educ-General	0.00	0.00	(60,883.63)	0.00	(60,883.63)
R	01	005	000	000	370	000	422	00	Aid from MN Children	(5,000.00)	(5,000.00)	0.00	0.00	5,000.00
R	01	005	000	000	397	000	422	00	TRA/PERA Spec Funding Re	(20,000.00)	(20,000.00)	0.00	0.00	20,000.00
R	01	005	000	000	625	000	422	00	Insurance Recovery	0.00	0.00	(50,000.00)	0.00	(50,000.00)
R	01	005	000	302	001	000	424	00	Levy	(80,674.00)	(80,674.00)	0.00	0.00	80,674.00
R	01	005	000	302	211	000	424	00	Operating Capital	(21,161.00)	(21,161.00)	0.00	0.00	21,161.00
R	01	005	000	306	211	000	403	00	Staff Development	(66,781.00)	(66,781.00)	0.00	0.00	66,781.00
R	01	005	000	312	300	000	412	00	LITERACY INCENTIVE AID	0.00	0.00	689.92	0.00	689.92
R	01	005	000	313	001	000	422	00	Levy - Achievement & Integr	(5,991.00)	(5,991.00)	0.00	0.00	5,991.00
R	01	005	000	313	300	000	422	00	State Aid and Grants - Achie	(17,747.00)	(17,747.00)	532.42	0.00	18,279.42
R	01	005	000	317	211	000	422	00	Compensatory Revenue	(377,823.00)	(377,823.00)	0.00	0.00	377,823.00
R	01	005	000	320	300	000	422	00	American Indian Aid	(40,000.00)	(40,000.00)	0.00	0.00	40,000.00
R	01	005	000	330	211	000	428	00	Learning & Development Re	(91,472.00)	(91,472.00)	0.00	0.00	91,472.00
R	01	005	000	342	001	000	449	00	Safe School-Crime Levy	(15,405.00)	(15,405.00)	0.00	0.00	15,405.00



## Lake of the Woods Public Schools #390 Budgetary Comparison Report Period Ending November 30,2024

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

L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	District	B25	B25	Year To Date	Variances	
									Account Description	Adopted Budget	Revised Budget		Adopted to Revised	Revised to YTD
R	01	005	000	343	300	000	443	00	School Library Aid State Aid	(39,833.00)	(39,833.00)	1,200.00	0.00	41,033.00
R	01	005	000	357	300	000	422	00	Teacher Comp for Literary A	0.00	0.00	(16,515.48)	0.00	(16,515.48)
R	01	005	000	372	071	000	472	00	Medical Assistance Reimbur	(15,000.00)	(15,000.00)	0.00	0.00	15,000.00
R	01	005	000	373	300	000	471	00	School Nurse State Aid and	(38,579.00)	(38,579.00)	1,200.00	0.00	39,779.00
R	01	005	000	374	300	000	422	00	Student Support Coop	0.00	0.00	1,200.00	0.00	1,200.00
R	01	005	000	388	211	000	422	00	Gifted And Talented	(5,904.00)	(5,904.00)	0.00	0.00	5,904.00
R	01	005	000	514	500	000	422	00	REAP Grant	(33,250.00)	(33,250.00)	0.00	0.00	33,250.00
R	01	005	000	599	500	000	422	00	Emergency Connectivity Fur	(23,000.00)	(23,000.00)	0.00	0.00	23,000.00
R	01	005	000	830	001	000	422	00	Career/Tech Ed Levy	(9,257.00)	(9,257.00)	0.00	0.00	9,257.00
R	01	005	105	000	369	000	422	00	Misc State Rev Unemployme	(25,454.00)	(25,454.00)	(29,146.05)	0.00	(3,692.05)
R	01	005	292	000	040	000	422	00	Tuition from Patrons	(500.00)	(500.00)	0.00	0.00	500.00
R	01	005	292	000	040	100	422	00	Student Fees-Football	(5,297.00)	(5,297.00)	(1,530.00)	0.00	3,767.00
R	01	005	292	000	040	101	422	00	Student Fees-Hockey	(4,230.00)	(4,230.00)	(5,620.00)	0.00	(1,390.00)
R	01	005	292	000	040	102	422	00	Student Fees-VB	(4,775.00)	(4,775.00)	(735.00)	0.00	4,040.00
R	01	005	292	000	040	103	422	00	Student Fees-GBB	(2,800.00)	(2,800.00)	(1,335.00)	0.00	1,465.00
R	01	005	292	000	040	104	422	00	Student Fees-BBB	(2,550.00)	(2,550.00)	(1,785.00)	0.00	765.00
R	01	005	292	000	040	105	422	00	Student Fees-Track	(1,708.00)	(1,708.00)	0.00	0.00	1,708.00
R	01	005	292	000	040	106	422	00	Student Fees-Baseball	(2,550.00)	(2,550.00)	0.00	0.00	2,550.00
R	01	005	292	000	040	107	422	00	Student Fees-SB	(1,300.00)	(1,300.00)	0.00	0.00	1,300.00
R	01	005	292	000	040	108	422	00	Student Fees-Golf	(1,650.00)	(1,650.00)	0.00	0.00	1,650.00
R	01	005	292	000	040	109	422	00	Student Fees-CC	(845.00)	(845.00)	(1,615.00)	0.00	(770.00)
R	01	005	292	000	060	000	422	00	Gate Receipts	(7,000.00)	(7,000.00)	(3,029.00)	0.00	3,971.00
R	01	005	292	000	060	100	422	00	Gate Receipts-Football	(1,900.00)	(1,900.00)	0.00	0.00	1,900.00
R	01	005	292	000	060	101	422	00	Gate Receipts-Hockey	(3,000.00)	(3,000.00)	0.00	0.00	3,000.00
R	01	005	292	000	060	102	422	00	Gate Receipts-VB	(8,019.00)	(8,019.00)	(6,372.00)	0.00	1,647.00
R	01	005	292	000	060	103	422	00	Gate Receipts-GBB	(1,500.00)	(1,500.00)	0.00	0.00	1,500.00
R	01	005	292	000	060	104	422	00	Gate Receipts-BBB	(1,500.00)	(1,500.00)	0.00	0.00	1,500.00
R	01	005	292	000	099	000	422	00	Misc Revenue	(300.00)	(300.00)	(25.63)	0.00	274.37
R	01	005	292	000	099	102	422	00	Misc Rev-Volleyball	(355.00)	(355.00)	0.00	0.00	355.00
R	01	005	292	000	099	105	422	00	Misc Revenue-Track	(2,000.00)	(2,000.00)	0.00	0.00	2,000.00

**Lake of the Woods Public Schools #390**  
**Budgetary Comparison Report**  
**Period Ending November 30,2024**

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

L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	District	B25	B25	Year To Date	Variances	
									Account Description	Adopted Budget	Revised Budget		Adopted to Revised	Revised to YTD
R	01	005	292	000	099	109	422	00	Misc Rev-Cross Country	(1,000.00)	(1,000.00)	(879.00)	0.00	121.00
R	01	005	298	000	040	115	422	00	Drama-Student Fee	(500.00)	(500.00)	(85.00)	0.00	415.00
R	01	005	298	000	040	116	422	00	Student Fees - Band	(200.00)	(200.00)	(450.00)	0.00	(250.00)
R	01	005	298	000	040	117	422	00	Knowledge Bowl - Student F	(500.00)	(500.00)	(505.00)	0.00	(5.00)
R	01	005	298	000	060	115	422	00	Misc Revenue-Drama	(500.00)	(500.00)	0.00	0.00	500.00
R	01	005	298	000	060	117	422	00	Misc Revenue-KB	(500.00)	(500.00)	0.00	0.00	500.00
R	01	005	400	401	401	000	422	00	Title I Esea-Part A-IDEAS	(80,000.00)	(80,000.00)	0.00	0.00	80,000.00
R	01	005	400	414	401	000	422	00	Title II Eisenhower-IDEAS	(10,000.00)	(10,000.00)	0.00	0.00	10,000.00
R	01	005	420	000	360	000	422	00	Spec Educ-General	(497,983.00)	(497,983.00)	0.00	0.00	497,983.00
R	01	005	865	000	001	000	467	00	LTFM Levy	(104,054.00)	(104,054.00)	0.00	0.00	104,054.00
R	01	300	000	000	099	000	422	00	Misc Rev-HS	(500.00)	(500.00)	(476.25)	0.00	23.75
R	01	300	399	628	405	000	422	00	Carl Perkins Fed Aid Thru MC	0.00	0.00	(994.40)	0.00	(994.40)
<b>01</b>	<b>General Fund</b>									<b>(7,222,552.00)</b>	<b>(7,222,552.00)</b>	<b>(2,079,594.35)</b>	<b>0.00</b>	<b>5,142,957.65</b>



## Lake of the Woods Public Schools #390 Budgetary Comparison Report Period Ending November 30,2024

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

L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	District Account Description	B25	B25	Year To Date	Variances	
										Adopted Budget	Revised Budget		Adopted to Revised	Revised to YTD
R	02	005	770	699	099	000	464	00	Farm to School Food Grant	(2,500.00)	(2,500.00)	0.00	0.00	2,500.00
R	02	005	770	701	099	000	464	00	Misc Rev-Local Sourc	(3,800.00)	(3,800.00)	(4,246.92)	0.00	(446.92)
R	02	005	770	701	300	000	464	00	State Aid and Grants-IDEAS	(105,000.00)	(105,000.00)	(25,637.00)	0.00	79,363.00
R	02	005	770	701	400	000	464	00	USDA Foods Distribution Fer	0.00	0.00	(2,433.38)	0.00	(2,433.38)
R	02	005	770	701	471	000	464	00	Federal Regular Lunch-Non-l	(25,000.00)	(25,000.00)	(5,913.80)	0.00	19,086.20
R	02	005	770	701	472	000	464	00	Federal Free and Reduced-N	(85,000.00)	(85,000.00)	(22,148.28)	0.00	62,851.72
R	02	005	770	701	473	000	464	00	Commodity Cash Program-Nr	(350.00)	(350.00)	0.00	0.00	350.00
R	02	005	770	701	474	000	464	00	Federal Commodity-NonIDEA	(18,000.00)	(18,000.00)	0.00	0.00	18,000.00
R	02	005	770	701	601	000	464	00	Lunch Payments	(19,500.00)	(19,500.00)	(3,659.14)	0.00	15,840.86
R	02	005	770	703	300	000	464	00	State Aid and Grants-IDEAS	(500.00)	(500.00)	(167.40)	0.00	332.60
R	02	005	770	705	300	000	464	00	Bkfst State Aid and Grants	(34,000.00)	(34,000.00)	(6,865.83)	0.00	27,134.17
R	02	005	770	705	476	000	464	00	Federal Breakfast-Non IDEA	(39,000.00)	(39,000.00)	(9,372.38)	0.00	29,627.62
R	02	005	770	707	099	000	464	00	Nutrition Court	(15,000.00)	(15,000.00)	(133.35)	0.00	14,866.65
R	02	005	770	709	479	000	464	00	Summer Food Program	(13,000.00)	(13,000.00)	0.00	0.00	13,000.00
R	02	005	770	709	606	709	464	00	SUMMER MEALS	(13,000.00)	(13,000.00)	0.00	0.00	13,000.00
R	02	005	770	710	471	000	464	00	USDA - Supply Chain Assist	(15,860.00)	(15,860.00)	0.00	0.00	15,860.00
<b>02</b>	<b>Food Service</b>									<b>(389,510.00)</b>	<b>(389,510.00)</b>	<b>(80,577.48)</b>	<b>0.00</b>	<b>308,932.52</b>

**Lake of the Woods Public Schools #390**  
**Budgetary Comparison Report**  
**Period Ending November 30,2024**

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

L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	District Account Description	B25	B25	Year To Date	Variances	
										Adopted Budget	Revised Budget		Adopted to Revised	Revised to YTD
R	04	005	000	000	093	000	431	00	Community Ed Room Rent	(1,500.00)	(1,500.00)	(855.00)	0.00	645.00
R	04	005	000	321	001	000	431	00	Levy-IDEAS	(21,509.00)	(21,509.00)	0.00	0.00	21,509.00
R	04	005	000	321	227	000	431	00	Abatement Aid-IDEAS	(6.00)	(6.00)	0.00	0.00	6.00
R	04	005	000	321	229	000	431	00	Disparity Aid-IDEAS	(175.00)	(175.00)	0.00	0.00	175.00
R	04	005	000	321	234	000	431	00	Ag Credit	(340.00)	(340.00)	0.00	0.00	340.00
R	04	005	000	321	649	000	431	00	Permanent Transfers	(204,237.00)	(204,237.00)	0.00	0.00	204,237.00
R	04	005	000	325	001	000	432	00	Levy	(15,808.00)	(15,808.00)	0.00	0.00	15,808.00
R	04	005	000	325	040	000	432	00	ECFE Tuition	(125.00)	(125.00)	0.00	0.00	125.00
R	04	005	000	325	300	000	432	00	State Aid and Grants	(2,500.00)	(2,500.00)	(5,083.90)	0.00	(2,583.90)
R	04	005	505	321	040	000	431	00	Tuition - Registration Fees	(30,000.00)	(30,000.00)	(10,308.57)	0.00	19,691.43
R	04	005	505	321	040	099	431	00	Weight Room Tuition	(500.00)	(500.00)	(40.00)	0.00	460.00
R	04	005	505	321	099	000	431	00	Community Ed Misc Local Re	0.00	0.00	(1,480.00)	0.00	(1,480.00)
R	04	005	580	325	096	000	432	00	Gifts from Loc Source-ECFE	0.00	0.00	(410.00)	0.00	(410.00)
R	04	005	580	325	300	000	432	00	State Aid and Grants	(11,495.00)	(11,495.00)	689.70	0.00	12,184.70
R	04	005	580	328	001	000	432	00	Home Visiting Levy	(495.00)	(495.00)	0.00	0.00	495.00
R	04	005	580	328	300	000	432	00	Home Visiting Aid	(54.00)	(54.00)	1.64	0.00	55.64
R	04	005	582	337	370	000	444	00	ELSA Grant/Pathways II	(9,500.00)	(9,500.00)	0.00	0.00	9,500.00
R	04	005	582	344	099	580	444	00	Misc Rev-Local Sourc-ECI	(2,457.00)	(2,457.00)	0.00	0.00	2,457.00
R	04	005	582	344	300	000	444	00	School Readiness - State Ai	(16,811.00)	(16,811.00)	(4,946.04)	0.00	11,864.96
R	04	005	583	354	300	000	464	00	Preschool Screening-State /	(1,200.00)	(1,200.00)	(439.11)	0.00	760.89
R	04	005	590	321	040	000	431	00	Tuition from Patrons	(1,000.00)	(1,000.00)	0.00	0.00	1,000.00
R	04	005	590	321	040	811	431	00	Pool Tuition	(10,000.00)	(10,000.00)	(4,176.23)	0.00	5,823.77
R	04	005	590	321	096	000	431	00	Community Ed Donations	(2,000.00)	(2,000.00)	0.00	0.00	2,000.00
<b>04</b>	<b>Community Service</b>									<b>(331,712.00)</b>	<b>(331,712.00)</b>	<b>(27,047.51)</b>	<b>0.00</b>	<b>304,664.49</b>

**Lake of the Woods Public Schools #390**  
**Budgetary Comparison Report**  
**Period Ending November 30,2024**

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

L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	District	B25	B25	Year To Date	Variances	
									Account Description	Adopted Budget	Revised Budget		Adopted to Revised	Revised to YTD
R	07	005	000	000	001	000	464	00	Levy	(1,102,203.00)	(1,102,203.00)	0.00	0.00	1,102,203.00
R	07	005	000	000	229	000	464	00	Disp Reduct Aid	(6,100.00)	(6,100.00)	(4,154.20)	0.00	1,945.80
R	07	005	000	000	234	000	464	00	Ag Credit	(12,000.00)	(12,000.00)	(8,181.53)	0.00	3,818.47
R	07	005	000	000	258	000	464	00	Additional Ag Credit	(140,027.00)	(140,027.00)	(119,263.91)	0.00	20,763.09
R	07	005	000	000	317	000	464	00	LTFM State Aid	(1,431.00)	(1,431.00)	0.00	0.00	1,431.00
<b>07</b>	<b>Debt Redemption</b>									<b>(1,261,761.00)</b>	<b>(1,261,761.00)</b>	<b>(131,599.64)</b>	<b>0.00</b>	<b>1,130,161.36</b>

## Lake of the Woods Public Schools #390 Budgetary Comparison Report Period Ending November 30,2024

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

L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	District Account Description	B25	B25	Year To Date	Variances	
										Adopted Budget	Revised Budget		Adopted to Revised	Revised to YTD
R	21	005	298	301	099	701	401	701	SEL Calming Corners	(1,000.00)	(1,000.00)	(1,438.00)	0.00	(438.00)
R	21	005	298	301	099	702	401	702	Athletics	0.00	0.00	(1,005.00)	0.00	(1,005.00)
R	21	005	298	301	099	712	401	712	High School Yearbook	(5,500.00)	(5,500.00)	(2,447.50)	0.00	3,052.50
R	21	005	298	301	099	713	401	713	Student Council	(1,000.00)	(1,000.00)	(103.00)	0.00	897.00
R	21	005	298	301	099	714	401	714	Special Ed Cooking	(450.00)	(450.00)	0.00	0.00	450.00
R	21	005	298	301	099	715	401	715	Elementary Yearbook	(1,300.00)	(1,300.00)	(697.50)	0.00	602.50
R	21	005	298	301	099	716	401	716	Elementary PBIS	(1,300.00)	(1,300.00)	0.00	0.00	1,300.00
R	21	005	298	301	099	718	401	718	Class of 2032	0.00	0.00	(9,582.00)	0.00	(9,582.00)
R	21	005	298	301	099	722	401	722	Class of 2031	(5,000.00)	(5,000.00)	0.00	0.00	5,000.00
R	21	005	298	301	099	725	401	725	Class of 2025	(4,000.00)	(4,000.00)	(1,074.00)	0.00	2,926.00
R	21	005	298	301	099	726	401	726	Class of 2026	(6,000.00)	(6,000.00)	(1,196.00)	0.00	4,804.00
R	21	005	298	301	099	727	401	727	Class of 2027	(4,000.00)	(4,000.00)	(6,562.00)	0.00	(2,562.00)
R	21	005	298	301	099	729	401	729	Class of 2028 Revenue	(425.00)	(425.00)	(1,745.00)	0.00	(1,320.00)
R	21	005	298	301	099	730	401	730	Class of 2029	0.00	0.00	(529.32)	0.00	(529.32)
R	21	005	298	301	099	731	401	731	High School PBIS	(1,000.00)	(1,000.00)	(653.50)	0.00	346.50
R	21	005	298	301	099	732	401	732	Backpack Program	(5,000.00)	(5,000.00)	(621.00)	0.00	4,379.00
<b>21</b>	<b>Student Activity Fund</b>									<b>(35,975.00)</b>	<b>(35,975.00)</b>	<b>(27,653.82)</b>	<b>0.00</b>	<b>8,321.18</b>
<b>Report Totals:</b>										<b>(336,600.00)</b>	<b>(336,600.00)</b>	<b>199,517.64</b>	<b>0.00</b>	<b>536,117.64</b>

## 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	Pay/Void			Amount	
									Print	Recon	Void		Date
BOR		50577		CC	1	1020	DAYS INN		No	Yes	No	11/04/2024	314.94
BOR		50578		CC	1	2930	Scripps National Spelling Bee		No	Yes	No	11/04/2024	185.00
BOR		50579		CC	1	5561	HEUER PUBLISHING		No	Yes	No	11/04/2024	223.00
BOR		50580		CC	1	2534	Plank Road Publishing		No	Yes	No	11/04/2024	31.90
BOR		50581		CC	1	4847	Josten's		No	Yes	No	11/04/2024	21.23
BOR		50582		CC	1	5562	HEGGERTY		No	Yes	No	11/04/2024	192.24
BOR		50583		CC	1	5563	MINNESOTA HISTORICAL SOCIETY SHOF		No	Yes	No	11/04/2024	778.85
BOR		50584		CC	1	3123	WAL-MART		No	Yes	No	11/04/2024	67.41
BOR		50585		CC	1	4819	Sam's Club		No	Yes	No	11/04/2024	96.76
BOR		50586		CC	1	5564	CHIK-FIL-A		No	Yes	No	11/04/2024	178.27
BOR		50587		CC	1	5565	1000BULBS.COM		No	Yes	No	11/04/2024	378.36
BOR		50588		CC	1	5566	CERTIFIED TRAINING SOLUTIONS		No	Yes	No	11/04/2024	39.99
BOR		50590		CC	1	1383	Country Inn & Suites		No	Yes	No	11/05/2024	149.59
BOR		50591		CC	1	4847	Josten's		No	Yes	No	11/05/2024	28.39
BOR		50592		CC	1	5204	Etsy		No	Yes	No	11/05/2024	571.19
BOR		50593		CC	1	5459	MARATHON		No	Yes	No	11/05/2024	62.56
BOR		50594		CC	1	5567	GRAYSTONE GRAPHICS		No	Yes	No	11/05/2024	1,011.80

Bank Total: \$4,331.48

Report Total: \$4,331.48

## Levy Certification


**DEPARTMENT  
OF EDUCATION**

Taxes Payable 2025  
0390-01-000-000 Lake of the Woods School District  
shenabrandt

Home/Levy Method

Home/Levy Method

**District Levy Summary**
**Subtotals By Levy Category**

<b>Title</b>	<b>Limit</b>	<b>Proposed</b>	<b>Certified</b>
GENERAL - RMV VOTER	10,610.82	10,610.82	10,610.82
GENERAL - RMV OTHER	398,365.43	398,365.43	398,365.43
GENERAL - NTC VOTER	0.00	0.00	0.00
GENERAL - NTC OTHER	475,649.31	475,649.31	475,649.31
COMMUNITY SERVICE - NTC OTHER	48,327.95	48,327.95	48,327.95
GENERAL DEBT - NTC VOTER	1,055,568.00	1,055,568.00	1,055,568.00
GENERAL DEBT - NTC OTHER	49,140.00	49,140.00	49,140.00
OPEB DEBT - NTC VOTER	0.00	0.00	0.00
OPEB DEBT - NTC OTHER	0.00	0.00	0.00

**Subtotals By Fund**

<b>Title</b>	<b>Limit</b>	<b>Proposed</b>	<b>Certified</b>
GENERAL FUND	884,625.56	884,625.56	884,625.56
COMMUNITY SERVICES FUND	48,327.95	48,327.95	48,327.95
GENERAL DEBT SERVICE FUND	1,104,708.00	1,104,708.00	1,104,708.00
OPEB/PENSION DEBT SERVICE FUND	0.00	0.00	0.00

**Subtotals By Tax Base**

<b>Title</b>	<b>Limit</b>	<b>Proposed</b>	<b>Certified</b>
REFERENDUM MARKET VALUE	408,976.25	408,976.25	408,976.25
NET TAX CAPACITY	1,628,685.26	1,628,685.26	1,628,685.26

**Subtotals By Truth In Taxation Category**

<b>Title</b>	<b>Limit</b>	<b>Proposed</b>	<b>Certified</b>
VOTER APPROVED	1,066,178.82	1,066,178.82	1,066,178.82
OTHER	971,482.69	971,482.69	971,482.69

**Total Levy**

<b>Title</b>	<b>Limit</b>	<b>Proposed</b>	<b>Certified</b>
TOTAL LEVY	2,037,661.51	2,037,661.51	2,037,661.51



***PUPIL DATA CONT.***			***DECLINING ENROLLMENT REV CONT.***			**ENGLISH LEARNER (EL)**		
**SCHOOL READINESS PLUS ADJUST ADM**			102	DECLINING PUPIL UNITS = GREATER OF ZERO OR = (56)-(57)	14.60	116	2025-26 ELIGIBLE EL ADM (EST) (7 YEAR LIMIT)	
68	2021-22	ADJ SRP ADM						
69	2022-23	ADJ SRP ADM						
70	2023-24	ADJ SRP ADM	103	DECLINING ENROLL ALLOW =(100)X0.28=	2,090.20	117	IF(116)=0, ZERO; ELSE GTR OF 20, (116) =	
71	2024-25	ADJ SRP ADM						
72	2025-26	ADJ SRP ADM						
*SCHOOL READINESS PLUS PUPIL UNITS*			104	DECLINING ENROLL REV = (102)X(103) =	30,516.92	118	EL REVENUE = (117)X\$1,228 =	
73	2021-22	ADJ SRP PU				119	2025-26 ADM SRV (EST)	375.25
74	2022-23	ADJ SRP PU						
75	2023-24	ADJ SRP PU				120	EL CONCENTRATION RATIO = (116)/(119) =	
76	2024-25	ADJ SRP PU	105	PENSION ADJUST ALLOWANCE (FY2025 GEN ED REV REPORT, LINE 50)		121	EL CONCENTRATION FACTOR = LSR OF 1 OR (120)/0.115 =	
77	2025-26	ADJ SRP PU						
** (NOTE: VPK & SRP ADM AND PUPIL** UNITS INCLUDED IN LINES (36-41), (42-46), (47-52), AND (53-57)			106	INITIAL PENSION ADJ REV = (57)X(105) =		122	EL PUPIL UNITS = (116)X(121) =	
**EXTENDED TIME ADM** ADM >1.0 CAPPED AT 0.2			107	FY2025 RETIRE SALARY	2,855,780.33	123	EL CONCENTRATION REV = (122)X\$436 =	
78	2021-22	EXT ADM (ACT)	3.24			124	DISTRICT EL REV+ EL CONCENTRATION REV =(119)+(123) =	
79	2022-23	EXT ADM (ACT)	9.65			125	BASIC SKILLS REVENUE = (113)+(124) =	438,398.00
80	2023-24	EXT ADM (PREL)	6.64					
81	2024-25	EXT ADM (EST)						
82	2025-26	EXT ADM (EST)						
83	2026-27	EXT ADM (EST)						
**EXTENDED TIME PU**								
84	2021-22	EXT TIME PU	3.26					
85	2022-23	EXT TIME PU	9.78					
86	2023-24	EXT TIME PU	6.85			126	ATTENDANCE AREA FOR SPARSITY	1,143.04
87	2024-25	EXT TIME PU				127	DIST TO NEAREST HS	55.8
88	2025-26	EXT TIME PU						
**GENERAL EDUCATION REVENUE**			88	2025-26 EXT PU (EST)		128	ISOLATION INDEX = [SQ RT (.55X(126))] +(127) =	80.9
**BASIC REVENUE**			112	EXTENDED TIME REVENUE = (88)X\$5,117 =		129	ISOLATION INDEX RATIO = [(128)-23]/10, WITH MIN= 0 AND MAX= 1.5	1.50
100	FY2026	FORMULA ALLOW	7,465					
57	2025-26	ADJ PU (EST)	425.40					
**COMPENSATORY REVENUE**			113	FY2026 COMPENSATORY (FEB 24 FORECAST EST. SUBJECT TO CHANGE)=	438,398.00	130	2025-26 ADM SRV, 7-12	186.25
101	BASIC REVENUE = (57)X(100) =	3,175,611.00						
**DECLINING ENROLLMENT REV**			114	COMPENSATORY PILOT				
56	2024-25	ADJ PU (EST)	440.00					
57	2025-26	ADJ PU (EST)	425.40					
				115	TOTAL COMPENSATORY REV =(113)+(114)=			438,398.00



\*\*\*SPARSITY REVENUE CONT.\*\*\*

131 SECONDARY SPARSITY ADM RATIO  
= GREATER OF ZERO OR  
[400-(130)]  
/[400+(130)] = .36460554

132 SECONDARY SPARSITY REVENUE  
= [(100)-\$530]  
X(129)X(130)X(131)  
OR MEMO: 706,410.70

133 ELEM SPARSITY REVENUE  
(SEE WEBSITE)

134 PRELIM SPARSITY REVENUE  
= (132)+(133) = 706,410.70

135 FY2025 SPARSITY REV  
(FY2025 GEN ED REV  
REPORT, LINE 100) 688,999.56

136 ELIGIBLE FOR CLOSED  
BUILDING ADJUSTMENT? NO

137 SPARSITY REVENUE  
IF (136)=YES, (137) =  
GTR OF (134) OR (135);  
ELSE (137) = (134) 706,410.70

\*\*SMALL SCHOOLS REVENUE\*\*

57 2025-26 ADJ PU (EST) 425.40

138 SMALL SCHOOLS RATIO =  
GTR OF ZERO OR  
[960-(57)]/960 = .55687500

139 SMALL SCHOOLS ALLOWANCE  
= (138)X\$544 = 302.94

140 SMALL SCHOOLS REVENUE  
= (57)X(139) = 128,870.68

\*\*TRANSPORTATION SPARSITY\*\*

141 ATTENDANCE AREA 1,143.04

142 SQUARE MILES PER  
RES PU =(141)/(46)= 2.5288

143 SPARSITY INDEX = GTR  
OF (142) OR 0.2 = 2.5288

144 DENSITY INDEX  
= LSR OF (142) OR 0.2  
BUT AT LEAST 0.005 = .2000

\*\*\*TRANSPORTATION SPARSITY CONT.\*\*\*

145 PRELIMINARY TOTAL  
TRANSPORT ALLOWANCE  
= [(143) RAISED TO 0.26 POWER]  
X [(144) RAISED TO 0.13 POWER]  
X0.141X(100) = 1,086.78

146 TRANSPORTATION  
SPARSITY ALLOWANCE  
= GTR OF ZERO OR (145)  
- [.0466X(100)] = 738.91

147 INITIAL TRANSPORTATION  
SPARSITY REVENUE  
(57)X(146) = 314,332.31

148 FY2025 EST REG AND EXCESS  
TRANSP COST (FIN 720+DEP)  
(FROM FEB24 FORECAST) 479,482.02

149 FY2024 EST REG AND EXCESS  
TRANSP COST (FIN 720+DEP)  
(FROM FEB24 FORECAST) 487,531.27

150 FY2024 REG AND EXCESS  
TRANSP COST TIMES 105%  
= (149)X1.05 = 511,907.83

151 ADJUSTED TRANSP COST  
= LSR OF (148)  
OR (150) = 479,482.02

152 FY2025 BASIC REVENUE  
(2024-25 GEN ED REV  
REPORT LINE 46) 3,203,640.00

153 TRANSPORTATION PORTION  
OF FY2025 BASIC REVENUE  
= (152)X.0466 = 149,289.62

154 FY2025 TRANSP SPARSITY  
REV(2024-25 GEN ED REV  
REPORT, LINE 121) 316,148.80

155 FY2025 CHARTER TRANSP ADJ  
REV(2024-25 GEN ED REV  
REPORT, LINE 313)

156 REIMBURSEMENT OF TRANS FOR PREGNANT  
AND PARENTING TEENS

157 FY2025 TRANSP REV SUBTOTAL  
= (153)+(154)  
+(155)-(156) = 465,438.42

\*\*\*TRANSPORTATION SPARSITY CONT.\*\*\*

158 TRANSP EXCESS COST  
= GTR OF ZERO OR  
(151)-(157) = 14,043.60

159 PUPIL TRANSP ADJ  
IF (158)=0, THEN (159)=0  
ELSE (158)X0.35 = 2,555.94

160 TOTAL TRANSPORTATION  
SPARSITY REVENUE  
= (147)+(159) = 316,888.25

\*\*INITIAL GEN ED REVENUE\*\*

101 BASIC 3,175,611.00

104 DECLINING ENROLL 30,516.92

110 PENSION ADJUSTMENT 57,115.60

111 GIFTED & TALENTED 5,530.20

112 EXTENDED TIME

125 BASIC SKILLS 438,398.00

137 SPARSITY 706,410.70

140 SMALL SCHOOLS 128,870.68

160 TRANSPORT SPARSITY 316,888.25

161 INITIAL GENERAL ED REV  
= (101)+(104)+(110)  
+(111)+(112)+(125)  
+(137)+(140)+(160) = 4,859,341.35

\*\*OPERATING CAPITAL\*\*

162 AVE BUILDING AGE (EST)  
(NOT > 50 YEARS) 30.97

163 MAINTENANCE COST INDEX =  
1+[.01X(162)] = 1.3097

164 OPERATING CAPITAL  
ALLOWANCE = \$79  
+[\$109X(163)] = 221.76

165 MENSTRUAL PRODUCTS/OPIATE  
ANTAGONISTS ALLOWANCE  
=\$2= 2

166 YEAR ROUND PU SERVED

167 OPERATING CAP REVENUE  
= (57)X(164)  
+(57)X(165)  
+(166)X\$31 = 95,187.50

168 UNEQUALIZED REVENUE  
= (57)X(165) = 850.80

<b>**LOCAL OPTIONAL REVENUE**</b>		<b>***REF AUTH WITH INFLATION***</b>		<b>***NEW ELECTIONS*** WITH INFLATION</b>			
169	MAXIMUM LOCAL OPTIONAL ALLOWANCE	724	182	FY2025 AUTHORITY WITH INFLATION (FY2025 GEN ED REV REPORT, LINE 155)	194	FY2026 AUTHORITY CANCELLED BY ELECTIONS HELD IN CY 2024	
170	FY2026 ACTUAL LOCAL OPTIONAL ALLOWANCE	724.00	183	PHASEOUT OF LINE (182)	195	FY2026 \$/APU ADDED BY ELECTIONS HELD IN CY 2024	
57	2025-26 ADJ PU (EST)	425.40	184	FY2026 RESULT BEFORE INFLATION ADJUSTMENT = (182)-(183) =	196	FY2026 \$/APU UNCAPPED TOTAL, ALL AUTHORITIES = (191)-(192)+(193) -(194)+(195) =	24.24
171	LOCAL OPTIONAL REVENUE = (170)X(57) =	307,989.60	185	FY2026 ANNUAL INFLATION FACTOR			1.0243
172	TIER 1 LOR CAP/APU	300	186	FY2026 RESULT AFTER INFLATION ADJUSTMENT = (184)X(185) =	<b>**REFERENDUM CAPS**</b>		
173	TIER 2 LOR CAP/APU	724	187	PERMANENT SUBTRACTION AMOUNT SUBJECT TO CPI	197	INFLATION FACTOR AS SET IN STATUTE	1.2341
174	TIER 1 LOR = LSR OF = (170) OR (172)	300.00	188	CPI APPLIED TO PERMANENT SUBTRACTION (187) X [(185)-1] =	198	STANDARD CAP = [2079.50X(197)] - \$300=	2,266.31
175	TIER 2 LOR = [LSR OF 170 OR (173)]-(174)	424.00	189	ADDED BY ELECTIONS HELD IN CY 2023 WITH DELAY	199	FY2026 ALT CAP STARTING POINT FY 2021 GENED REV RPT, LINE (137)+\$300	818.96
176	TOTAL, TIER 1 = (57)X(174) =	127,620.00	190	FY2026 WITH INFLATION RESULTS BEFORE ELECTIONS =(186)+(188)+(189) =	200	FY2026 ALT CAP =[ (199)X(197)] -\$300 =	710.68
177	TOTAL, TIER 2 = (57)X(175) =	180,369.60	191	FY2026 \$/APU UNCAPPED TOTAL, ALL AUTHORITIES = (181)+(190) =	137	SPARSITY REVENUE	706,410.70
<b>**REFERENDUM ALLOWANCES**</b>			192	FY2026 \$/ADJ PU, UNCAPPED TOTAL, ALL AUTHORITIES = (191)+(192)+(193) -(194)+(195) =	201	CAP ON AUTHORITY PER APU: IF (137) > 0 THERE IS NO CAP; ELSE (201) = GTR OF (198) OR (200)	9,999.99
<b>**EXIST AUTHORITY AFTER** REFERENDUM SIMPLIFICATION</b>			193	FY2026 \$/ADJ PU, CAPPED TOTAL = LSR OF (196) OR (201) =	57	2025-26 ADJ PU (EST)	425.40
<b>**REF AUTH W/O INFLATION**</b>			194	FY2026 W/O INFLATION RESULTS BEFORE ELECTIONS	203	FY2026 REFER REVENUE = (57)X(202) =	10,311.70
178	FY2025 AUTHORITY (FY2025 GEN ED REV REPORT, LINE 144)	24.24	195	PHASEOUT OF LINE (178)			
179	ADDED BY ELECTIONS HELD IN CY 2023 WITH DELAY		196	FY2026 \$/ADJ PU, CAPPED TOTAL = LSR OF (196) OR (201) =			24.24
181	FY2026 W/O INFLATION RESULTS BEFORE ELECTIONS	24.24	197	FY2026 \$/ADJ PU (EST)			425.40



\*\*\*TRANSITION AIDS & LEVIES CONT.\*\*\*

245 TRANSITION LIMIT  
= (205)X(244) = 7,006.33

246 TRANSITION AID  
= (205)-(245) =

\*\*REFERENDUM AIDS & LEVIES\*\*

202 REFER \$/APU  
ALL AUTHORITIES 24.24

247 TIER 1 CAP/APU 460

248 TIER 2 CAP/APU  
= 0.25X(100)-\$300 = 9,999.99

137 SPARSITY REVENUE 706,410.70

249 TIER 2 CAP/APU  
IF (137) > ZERO  
THEN (249) = 9,999.99  
ELSE (249) = (248) 9,999.99  
BREAKDOWN OF \$/APU  
BY TIER, ALL AUTHORITIES

250 TIER 1 = LSR OF  
(202) OR (247) = 24.24

251 TIER 2 = [LSR OF (202)  
OR (249)]-(250) =

252 UNEQUALIZED  
= (202)-(250)  
-(251) =

\*\*\*BREAKDOWN OF REFERENDUM\*\*\*  
REVENUES

203 REFERENDUM REVENUE  
ALL AUTHORITIES 10,311.70

253 TOTAL, TIER 1  
= (57)X(250) = 10,311.70

254 TOTAL, TIER 2  
= (57)X(251) =

255 TOTAL, UNEQUALIZED  
= (203)-(253)-(254) =

\*\*\*REFERENDUM LEVY PORTIONS\*\*\*

234 FY2026 RMV/RES PU 847,736.73

256 TIER 1 = LSR OF 1  
OR (234)/\$567,000 = 1.00000000

257 TIER 2 = LSR OF 1  
OR (234)/\$290,000 = 1.00000000

\*\*INITIAL REFERENDUM LEVY\*\*

258 TIER 1 LEVY  
= (253)X(256) = 10,311.70

259 TIER 2 LEVY  
= (254)X(257) =

255 UNEQUALIZED LEVY

260 TOTAL = (258)  
+(259)+(255) = 10,311.70

\*\*INITIAL REFERENDUM AID\*\*

261 TIER 1 AID  
= (253)-(258) =

262 TIER 2 AID  
= (254)-(259) =

263 TOTAL AID  
= (261)+(262) =

\*\*EQUALIZATION AID LIMIT\*\*

100 FY2026 FORMULA ALLOW 7,465

57 ADJ PU (EST) 425.40

264 REFERENDUM EQUALIZATION AID LIMIT  
= [[0.25X(100)]  
-\$300]X(57) 666,282.75

265 REFERENDUM EQUALIZATION AID CAP  
= GRT OF (263)-(264)  
OR 0 =

\*\*REFERENDUM LEVY WITH AID LIMIT\*\*

266 TIER 1 LEVY  
= (258)+(265) = 10,311.70

259 TIER 2 LEVY

255 UNEQUALIZED LEVY

267 TOTAL = (266)  
+(259)+(255) = 10,311.70

\*\*\*REFERENDUM AID WITH AID LIMIT\*\*\*

268 TIER 1 AID  
= (261)-(265) =

262 TIER 2 AID

269 TOTAL AID  
= (268)+(262) =

\*\*TAX BASE REPLACEMENT\*\*  
AID (TBRA)

270 ADJ INITIAL TBRA  
(FROM TBRA PHASEOUT  
REPORT, LINE 11)

271 CONVERTED ADJ FY 2002  
REF AUTHORITY  
(FY 2015 GENERAL  
EDUC REVENUE REPORT,  
LINE 254)

272 UNCAPPED REF AND LOR ALLOWANCE  
= (174)+(196) = 324.24

273 PRORATED TBRA  
= LSR OF (270) OR  
[(270)X(272)/(271)] =

274 REF AND LOR REV  
= (176)+(203) = 137,931.70

275 CAPPED TBRA = LSR OF  
(273) OR (274) =

\*\*INITIAL REVENUES ARE REDUCED TO\*\*  
MAKE TAX BASE REPLACEMENT AID  
REVENUE-NEUTRAL. REVENUE COMPONENTS  
ARE REDUCED IN THE FOLLOWING ORDER:

276 TIER 2 REF AID

277 TIER 1 REF AID

278 TIER 1 LOR AID

279 TIER 1 LOR LEVY

280 TIER 1 REF LEVY

281 TIER 2 REF LEVY

282 UNEQL REF LEVY

\*\*\*APPLYING THESE REDUCTIONS: \*\*\*

\*\*\*REFERENDUM AID GUARANTEE CONT.\*\*\*

\*\*\*OPT AID & LEVY SUMMARY CONT.\*\*\*

275 TAX BASE REPLACE AID  
 283 TIER 1 REF AID  
 = (268)-(277) =  
 284 TIER 2 REF AID  
 = (262)-(276) =  
 285 TIER 1 LOR AID  
 = (239)-(278) 4,678.91  
 286 TIER 1 LOR LEVY  
 = (237)-(279) 122,941.09  
 287 TIER 1 REF LEVY  
 = (266)-(280) = 10,311.70  
 288 TIER 2 REF LEVY  
 = (259)-(281) =  
 289 UNEQL REF LEVY  
 = (255)-(282) =  
 290 REFER AND LOR TIER 1 EQUALIZATION  
 AID BEFORE AID GUARANTEE  
 = (275)+(283)  
 +(284)+(285) = 4,678.91  
 291 REFERENDUM AND LOR LEVY  
 BEFORE AID GUARANTEE  
 = (286)+(287)  
 +(288)+(289) = 133,252.79  
 \*\*REFERENDUM AID GUARANTEE\*\*  
 292 FY 2015 REFERENDUM AID  
 INCREASE FROM GUARANTEE  
 (FY 2015 GEN ED REV  
 REPORT, LINE 276)  
 293 FY 2015 REFERENDUM REV  
 (FY 2015 GEN ED REV  
 REPORT, LINE 289) 370,954.94  
 294 FY 2015 LOCATION  
 EQUITY REVENUE  
 (FY 2015 GEN ED REV  
 REPORT LINE 198)  
 295 FY 2015 COMBINED REVENUE  
 = (293)+(294) = 370,954.94  
 296 FY 2015 REFERENDUM  
 EQUALIZATION PLUS  
 HOLD HARMLESS AID  
 (FY 2015 GENERAL  
 EDUC REVENUE REPORT,  
 LINES 276 & 287) 119,731.87

297 FY 2015 LOCATION  
 EQUITY AID  
 (FY 2015 GENERAL  
 EDUC REVENUE REPORT,  
 LINE 197)  
 298 FY 2015 COMBINED AID  
 FOR GUARANTEE  
 = (296)+(297) = 119,731.87  
 299 FY2026 COMBINED REVENUE  
 = (171)+(203) = 318,301.30  
 300 FY2026 COMBINED  
 INITIAL AID  
 = (240)+(290) = 4,678.91  
 301 REVENUE RATIO =  
 LESSER OF 1 OR  
 [(299)/(295)] = .85805920  
 302 2012 RMV 206,845,600  
 303 2023 RMV 383,177,000  
 RMV RATIO =  
 LESSER OF 1 OR  
 [(302)/(303)] = .53981737  
 304 FY2026 MINIMUM  
 COMBINED AID  
 = (298)X(301)X(303) = 55,459.23  
 305 FY2026 REFERENDUM HOLD  
 HARMLESS AID INCREASE  
 IF (292)=0 THEN 0,  
 ELSE GREATER OF 0  
 OR [(304)-(300)] =  
 \*\*INITIAL LEVIES ARE REDUCED TO\*\*  
 MAKE THE REFER AID GUARANTEE  
 REVENUE-NEUTRAL. LEVY COMPONENTS  
 ARE REDUCED IN THE FOLLOWING ORDER:  
 306 TIER 1 LOR LEVY  
 307 TIER 1 REF LEVY  
 308 TIER 2 REF LEVY  
 309 UNEQL REF LEVY  
 \*\*LOCAL OPT AID & LEVY SUMMARY\*\*  
 AFTER REF AID GUARANTEE  
 310 TIER 1 LOR LEVY  
 = (286)-(306) = 122,941.09  
 238 TIER 2 LOR LEVY  
 = (238) 180,369.60

311 LOCAL OPTIONAL LEVY LIMIT  
 = (238)+(310) = 303,310.69  
 312 LOCAL OPTIONAL AID  
 = (240)+(278)+(279)=  
 = (285)+(306)= 4,678.91  
 \*\*REF AID & LEVY SUMMARY\*\*  
 AFTER REF AID GUARANTEE  
 313 TIER 1 REF LEVY  
 = (287)-(307) = 10,311.70  
 314 TIER 2 REF LEVY  
 = (288)-(308) =  
 315 UNEQL LEVY  
 = (289)-(309) =  
 316 TOTAL REFERENDUM LEVY  
 = (313)+(314)+(315)= 10,311.70  
 317 TOTAL REFERENDUM  
 EQUALIZATION AID  
 = (275)+(283)+(284)  
 +(307)+(308)+(309)  
 -(278)-(279) =  
 \*\*ALTERNATIVE ATTENDANCE ADJUST\*\*  
 (CHARTER TRANSPORT AND  
 MN STATE ACAD ADJ'S ONLY)  
 145 TRANSPORT ALLOWANCE 1,086.78  
 318 ADJ PU OF CHARTER  
 SCHOOLS TRANSPORTED  
 BY DISTRICT  
 319 EXT TME PU OF CHARTER  
 SCHOOLS TRANSPORTED  
 BY DISTRICT  
 320 CHARTER ALT ATTENDANCE  
 ADJUST = (145)X(318)  
 +\$223X(319) =  
 321 2025-26 RES PU ATTENDING  
 MN STATE ACADEMIES  
 322 MN STATE ACADEMIES  
 ALT ATTENDANCE ADJ  
 =-(100)X(321) =  
 323 ALT ATTEND ADJUST  
 TO AID  
 = (320)+(322) =

\*\*\*GENERAL ED REVENUE SUMMARY\*\*\*

101	BASIC	3,175,611.00
104	DECLINING ENROLL	30,516.92
110	PENSION ADJUSTMENT	57,115.60
111	GIFTED & TALENTED	5,530.20
112	EXTENDED TIME	
125	BASIC SKILLS	438,398.00
137	SPARSITY	706,410.70
140	SMALL SCHOOLS	128,870.68
160	TRANSPORT SPARSITY	316,888.25
167	OPERATING CAPITAL	95,187.50
171	LOCAL OPTIONAL	307,989.60
203	REFERENDUM	10,311.70
205	TRANSITION	7,006.33
228	EQUITY REVENUE	70,494.10
323	ALT ATTENDANCE ADJ	
324	TOTAL GENERAL REVENUE	
	= (101)+(104)+(110)	
	+ (111)+(112)+(125)	
	+ (137)+(140)+(160)	
	+ (167)+(171)+(203)	
	+ (205)+(228)+(323) =	5,350,330.58

\*\*\*GENERAL AIDS & LEVIES\*\*\*

232	OPERATING CAP LEVY	87,334.98
242	EQUITY LEVY	70,494.10
245	TRANSITION LEVY	7,006.33
311	LOCAL OPTIONAL	303,310.69
316	TOTAL REFERENDUM LEVY	10,311.70

325	TOTAL GENERAL ED LEVY	
	= (232)+(242)+(245)	
	+ (311)+(316) =	478,457.80

326	TOTAL GENERAL ED AID	
	= (324)-(325) =	4,871,872.78

\*\*ALTERNATIVE TEACHER COMP REV\*\*

327	ENROLLMENT AS OF OCT 1, 2023 AT PARTICIPATING SITES (FY2025 GENERAL EDUC RPT, LINE 329)	
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328	EST ENROLLMENT AS OF OCTOBER 1, 2024 AT PARTICIPATING SITES = (327)X[(50)/(49)] =	
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329	ALTERNATIVE TEACHER COMPENSATION REVENUE = \$260.00X(328) =	
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\*\*\*ALT TEACHER COMP AIDS & LEVIES\*\*\*

330	ALT COMP REVENUE	
331	ALT COMP BASIC AID = 0.65X(330) =	
332	BASIC AID PRORATION	1.00000000
333	PRORATED BASIC AID = (331)X(332) =	
334	PRO BASIC AID TO LEVY = (331)-(333) =	
335	ALT COMP LEVY REVENUE = (330)-(331)+(334) =	
337	ALT TEACHER COMP LEVY = (335)X(336) =	
338	ALT COMP EQUALIZATION AID = (330)-(333)-(337) =	

\*\*MISCELLANEOUS AIDS\*\*

\*\*ESTIMATES OF FY2026 MISC AIDS  
BELOW ARE BASED ON END OF  
SESSION 2024 FORECAST. PLEASE NOTE  
THAT THESE ARE ROUGH ESTIMATES  
AND MAY CHANGE SIGNIFICANTLY WHEN  
UPDATED DATA BECOMES AVAILABLE.

339	SPEC ED REGULAR BEFORE TUITION ADJ	310,394.73
340	NET TUITION ADJUST	674.08
341	EXCESS COST AID	47,688.52
342	HOLD HARM/GROWTH LMT	128,190.27
343	CROSS SUB REDUC AID	62,177.65
344	TOTAL SPECIAL EDUC AID = (339) TO (343) =	549,125.25

345	FY 2026 NON-PUBLIC TRANSPORTATION AID	
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\*\*\*ACHIEVEMENT AND INTEGRATION\*\*\*  
REVENUE

57	2025-26 ADJ PU (EST)	425.40
346	FY2026 EST INITIAL BUDGET	17,747.22
347	FY2026 EST INCENTIVE BUDGET	5,990.92
348	FY2026 ADJ INITIAL BUDGET = (346)X1.003 =	17,800.46
349	OCT 1, 2023 ENROLL OF PROTECTED STUDENTS	74.00
350	EST OCT 1, 2024 ENROLL OF PROTECTED STUDENTS = (349) =	74.00
351	OCT 1, 2023 TOTAL ENROLLMENT	458.00
352	EST OCT 1, 2024 TOTAL ENROLLMENT = (351) =	458.00
353	PROTECTED ENROLLMENT RATIO = (350)/(352) =	.16157205
354	INITIAL ACHIEVE & INTEG REVENUE FORMULA = IF (346) > 0 = \$350 X (57)X(353) =	24,056.46
355	INTEG HOLD HARMLESS (FROM FY2025 INTEG REV RPT, LINE 11)	
356	INITIAL ACHIEVE & INTEG REVENUE = LSR OF (348) OR [(354)+(355)] =	17,800.46
357	INCENTIVE REV = LSR OF(347) OR [(57)X\$10] =	4,254.00
358	ACHIEVE & INTEG REVENUE = (356)+(357) =	22,054.46
359	ACHIEVE & INTEG LEVY = (358)X.30	6,616.34
360	TRANSFER TO MDE IF (356)=(348) THEN (360)=(348)-(346) ELSE (360)=(356)X.003	53.24
361	ACHIEVE & INTEG AID = (358)-(359)-(360) =	15,384.88

***REEMPLOYMENT INSURANCE LEVY***		***FY2025 CAREER & TECH CONT.***		***INITIAL LTFM REVENUE***				
362	EST FY2025 EXPEND	30,711.46	378	LAST YEAR REVENUE (FY2024 CTE AID REPORT, LINE 11)	21,596.72	57	2025-26 ADJ PU (EST)	425.40
363	INITIAL REEMPLOYMENT LEVY = 100% OF (362)=	30,711.46	379	REVENUE GUARANTEE = LESSER OF (376) OR (378) =	21,596.72	401	AVE BLDG AGE (EST) (NO MAX AGE LIMIT)	32.03
**SAFE SCHOOLS LEVY**			380	PRELIMINARY REVENUE = GREATER OF (377) OR (379) =	21,596.72	402	BLDG AGE RATIO = LSR OF 1 OR (401)/35 =	.91514286
364	SAFE SCH LVY REQUEST?	YES	381	REVENUE ALLOCATION FOR CAREER TECH PER MS 124D.4531, SUBD 5		403	INITIAL LTFM REVENUE = \$380X(57)X(402) =	147,934.67
57	2025-26 ADJ PU (EST)	425.40	382	CAREER TECH REVENUE = (380)+(381) =	21,596.72	**ADDITIONAL LTFM REVENUE** FOR QUALIFIED H&S PROJECTS > \$100,000		
365	SAFE SCH LEVY LIMIT = \$36X(57) =	15,314.40	383	2022 ANTC	8,314,122	764	NET DEBT SERVICE FOR EXISTING REGULAR ALT FAC/H&S BONDS 1B	
**SAFE SCHOOLS INTERMEDIATE LEVY**			56	2024-25 ADJ PU (EST)	440.00	404	NET DEBT SERVICE FOR PORTION OF EXISTING ALT FAC BONDS 1A FOR QUALIFIED H&S PROJ	
366	SAFE SCH INTERMEDIATE LEVY REQUEST?	NO	383	FY2025 ANTC/ADJ PU = (29)/(56) =	18,895.73	765	NET LTFM REQ DEBT FOR ELIG H&S>\$100K	
367	INTERMEDIATE LEVY ALLOWANCE <= \$15		384	LEVY RATIO FOR CTE = LESSER OF 1 OR (383)/\$7,612 =	1.00000000	405	NEW PAYGO LTFM LEVY FOR ELIG H&S>\$100K	
368	SAFE SCH INTERMEDIATE LIMIT = (57)X(367) =		385	CAREER TECH LEVY LIMIT = (382)X(384) =	21,596.72	406	TOTAL ADDL LTFM REV FOR PROJECTS >\$100K = (404)+(405) +(764)+(765) =	
**JUDGMENT LEVY**			386	EST CAREER TECH AID = (382)-(385) =		**ADDITIONAL LTFM REVENUE** FOR QUALIFIED VOLUNTARY PRE-KINDERGARTEN		
369	DISTRICT JUDGMENTS		**ANNUAL OTHER POSTEMPLOYMENT** BENEFITS (OPEB)			766	NET LTFM REQ DEBT SERVICE FOR VPK	
370	INTERMED JUDGMENTS		387	AUTHORITY REQUESTED BY DISTRICT BASED UPON FY2024 EXPENSES PAID		407	NEW PAYGO LTFM LEVY FOR VPK	
371	JUDGMENT LIMIT =(369)+(370) =		388	PRORATION FACTOR TO REFLECT STATEWIDE CAP		408	TOTAL LTFM REVENUE UNDER NEW LAW = (403)+(406) +(407)+(766) =	147,934.67
**ICE ARENA LEVY**			389	ANNUAL OPEB LEVY LIMIT = (387)X(388) =		**CAPITAL RELATED LEVY LIMITATIONS**		
372	FY2024 NET OPR COSTS		**LONG TERM FACILITIES MAINTENANCE** REVENUE (LTFM)			400	LTFM PLAN APPROVAL STATUS	APPROVED
373	ICE ARENA LEVY LIMIT = 100% OF (372) =							
**FY2025 CAREER & TECHNICAL**								
374	SHARE OF FY2025 EST COOPERATIVE BUDGET							
375	FY2025 ESTIMATED DISTRICT BUDGET	49,298.77						
376	FY2025 EST BUDGET = (374)+(375) =	49,298.77						
377	PRELIMINARY REVENUE = .35X(376) =	17,254.57						

***OLD LAW HEALTH & SAFETY (H&S)***		***LTFM REVENUE***		***LTFM TOTAL AIDS & LEVIES CONT.***	
409	OLD LAW HEALTH & SAFETY REVENUE = FY2026 ESTIMATED H&S COST =	418	LTFM REVENUE FOR SCHOOL DISTRICT PROJECTS = GREATER OF (408) OR (417) = 147,934.67	432	TOTAL LTFM EQUAL AID = GREATER OF (429) OR (431) =
410	REG ALT FAC PAYGO REVENUE APPROVED FOR FY2026	419	DISTRICT REQUESTED REDUCTION FROM MAXIMUM (FROM LIS SYSTEM)	433	TOTAL LTFM EQUAL LEVY = GTR OF ZERO OR (423)-(432) = 147,934.67
411	ALT FAC/H&S PAYGO REV FOR NEW APPROVALS	420	DISTRICT LTFM REVENUE = (418)-(419) = 147,934.67	434	TOTAL LTFM UNEQUAL LEVY = GTR OF ZERO OR (422)-(432)-(433) =
412	PAYGO REVENUE FOR ALT FAC AND AF/H&S = (410)+(411) =	421	DISTRICT SHARE OF ELIGIBLE COOP/INTERMED LTFM PROJECTS	435	TOTAL LTFM LEVY = (433)+(434) = 147,934.67
763	NET DEBT SERVICE FOR EXISTING AND NEW REGULAR ALT FAC BONDS 1A	422	TOTAL LTFM REVENUE = (420)+(421) = 147,934.67		**DEBT SERV PORTION OF LTFM REV**
764	NET DEBT SERVICE FOR EXISTING AND NEW REGULAR ALT FAC/H&S BONDS 1B			763	NET ALT FAC REG DEBT
765	NET LTFM REQ DEBT FOR ELIG H&S>\$100K	57	2025-26 ADJ PU (EST) 425.40	764	NET ALT FAC/H&S DEBT
413	NET LTFM REQ DEBT FOR ALL OTHER PROJECTS FOR ALT FAC 1A, IF (415)=NO THEN (767), ELSE 0	423	LTFM EQUALIZED REVENUE = LSR OF (418), (420) OR \$380X(57) = 147,934.67	765	NET LTFM REQ DEBT FOR ELIG H&S>\$100K
766	NET LTFM REQ DEBT SERVICE FOR VPK	35	2023 AG MODIFIED ANTC FOR LTFM REVENUE 8,534,423	766	NET LTFM REQ DEBT SERVICE FOR VPK
407	NEW PAYGO LTFM LEVY FOR VPK	54	2022-23 ADJ PU (ACT) 471.14	767	NET LTFM REQ DEBT FOR ALL OTHER PROJECTS 49,140.00
414	TOTAL OLD LAW ALT FAC AND AF/H&S REVENUE = (407)+(412)+(413) +(763)+ (764)+(765) +(766) =	424	FY2023 ANTC PER APU = (35)/(54) = 18,114.41	768	TOTAL DEBT SERVICE LTFM REVENUE = (763)+(764)+(765) +(766)+(767) = 49,140.00
		425	STATEWIDE ANTC/APU 13,579.03	436	LTFM DEBT SERV EQUAL REVENUE = LESSER OF (423) OR (768) = 49,140.00
		426	LTFM EQUAL FACTOR = 123% OF (425) = 16,702.21	428	LTFM AID RATIO
		427	LTFM LEVY RATIO = LSR OF 1 OR (424)/(426) = 1.00000000	437	LTFM DEBT INITIAL EQUAL AID = (436)X(428) =
	**OLD LAW DEFERRED MAINTENANCE**	428	LTFM AID RATIO = = 1-(427) =	438	LTFM DEBT EQUAL AID = GREATER OF (431) OR (437) BUT NOT MORE THAN (768) =
415	ELIGIBLE FOR OLD LAW DEF MAINT REVENUE? YES	429	LTFM INITIAL EQUAL AID = (423)X(428) =	439	LTFM DEBT EQUAL LEVY = GTR OF ZERO OR (436)-(438) = 49,140.00
416	OLD LAW DEFERRED MAINTENANCE REVENUE = (403)X\$64/\$380 = 24,915.31	430	LTFM INITIAL EQUALIZED LEVY = (423)-(429) = 147,934.67	440	LTFM DEBT UNEQUAL LEVY = GTR OF ZERO OR (768)-(438)-(439) =
417	TOTAL OLD LAW FORMULA REVENUE FOR HOLD HARMLESS = (409)+(414)+(416) = 24,915.31	431	2015 TOTAL ALT FAC GRANDFATHER AID		



***GEN FUND PORTION OF LTFM REV***		***APPROVED INTERMED OPERATING***		***APPROVED REG OP LEASES CONT.***	
422	TOTAL LTFM REVENUE	147,934.67			
441	TOTAL GENERAL FUND LTFM REVENUE		456 **ADMINISTRATIVE SPACE** FY2025 JOINT		
	= (422)-(768) =	98,794.67	457 FY2026 JOINT	474	FY2025 NONJOINT 68,000.00
442	LTFM GEN FUND EQUAL REV			475	FY2026 NONJOINT
	= (423)-(436) =	98,794.67	458 **INSTRUCTIONAL/STORAGE** FY2025 JOINT	476	REG OPERATING LEASES
443	LTFM GEN FUND EQUAL AID		459 FY2026 JOINT		= SUM (472) TO (475) = 68,000.00
	= (432)-(438) =		460 TOT INTERMED OPERATING		***APPROVED REGULAR*** CAPITALIZED LEASES
			= (456) TO (459) =		**ADMINISTRATIVE SPACE**
444	GEN FUND LTFM EQUAL LIMIT		**APPROVED INTERMED CAPITALIZED**	477	FY2025 NONJOINT
	= GTR OF ZERO OR			478	FY2026 NONJOINT
	(442)-(443) =	98,794.67	461 ***ADMINISTRATIVE SPACE*** FY2025 JOINT		
445	GEN FUND LTFM UNEQUAL LIMIT		462 FY2026 JOINT		**INSTRUCTIONAL/STORAGE**
	= GTR OF ZERO OR			479	FY2025 NONJOINT
	(441)-(443)-(444) =		463 ***INSTRUCTIONAL/STORAGE*** FY2025 JOINT	480	FY2026 NONJOINT
446	TOTAL GEN FUND LTFM LEVY		464 FY2026 JOINT		**EXCESS FUNDS CAP LEASE**
	= (444)+(445) =	98,794.67		481	FY2025 NONJOINT
			465 ***EXCESS FUNDS CAP LEASE*** FY2025 JOINT	482	FY2026 NONJOINT
	**DISABLED ACCESS LIMIT**		466 FY2026 JOINT		
447	FY 1992-FY2026		467 TOT INTERMED CAPITALIZED	483	REG CAPITALIZED LEASES
	APPROV DIS ACC COSTS	161,165.30	= SUM[(461) TO (464)]		= [SUM (477) TO (480)]
448	MAXIMUM = GTR OF (JUNE		-(465)-(466) =		-[(481)+(482)] =
	1991 COMPONENT DIST X			484	TOTAL APPROVED REGULAR
	150,000) OR 300,000 =	300,000.00	468 TOT INTERMED LEASE COSTS		LEASE COST & CARRYOVER
449	LSR OF (447) OR (448)	161,165.30	= (460)+(467) =		= (471)+(476)+(483) = 68,000.00
450	FIRST YEAR DISABLED		57 2025-26 ADJ PU (EST)	57	2025-26 ADJ PU (EST)
	ACCESS LEVY CERTIFIED	2008	469 INTERMED PUPIL UNIT MAX		425.40
451	LAST YEAR TO CERTIFY		LIMIT = \$65X(57) =	485	REG PUPIL UNIT MAXIMUM
	= (450)+7 YEARS =	2015			LIMIT = \$212X(57) = 90,184.80
452	TOTAL CUM CERT LEVY		470 INTERMED LEASE LIMIT	486	COMM APPROVED LIMIT
	(PAY 93 TO PAY 23)	161,165.30	=LSR (468) OR (469) =		
453	CERT LEVY PAY 2024		471 INTERMED CARRYOVER (INCL	487	REGULAR MAX LIMIT
454	TOTAL CERTIFIED LEVY		IN REGULAR LEASE LIMIT)		=GTR (485) OR (486) = 90,184.80
	= (452)+(453) =	161,165.30	= (468)-(470) =	488	REGULAR LEASE LIMIT
455	DISABLED ACCESS LIMIT				=LSR (484) OR (487) = 68,000.00
	= GREATER OF ZERO		**APPROVED REG OPERATING LEASES**	489	TOTAL LEASE LEVY LIMIT
	OR (449)-(454) =		**ADMINISTRATIVE SPACE**		= (470)+(488) = 68,000.00
			472 FY2025 NONJOINT		
	LEASE LEVY LIMITATION		473 FY2026 NONJOINT		
	DIST'S SHARE OF JOINT				
	LEASE FOR INTERMED DIST				
	287, 288, 916 AND 917				

\*\*\*INITIAL CAPITAL RELATED LEVIES\*\*\*

232 OPERATING CAPITAL 87,334.98  
 446 LT FAC MAINTENANCE 98,794.67  
 455 DISABLED ACCESS  
 489 LEASE LEVY 68,000.00  
 490 COOP BLDG REPAIR  
 491 OTHER CAPITAL (MEMO)  
 492 CAP PROJECTS REFER

493 CAPITAL RELATED LIMITS  
 = (232)+(446)+(455)  
 +(489)+(490)+(491)  
 +(492) = 254,129.65

\*\*OTHER INITIAL GENERAL LEVIES\*\*

494 CONSOLIDATION/  
 TRANSITION  
 495 REORGANIZATION  
 OPERATING DEBT  
 496 HEALTH BENEFITS  
 497 ADDL RETIREMENT  
 (MPLS AND STP)  
 498 SEVERANCE  
 499 ADMIN DISTRICT  
 500 SWIMMING POOL 163,573.30  
 501 TREE GROWTH  
 502 CONSOLIDATION/  
 RETIREMENT  
 503 ECON DEVELOP ABATE  
 504 OTHER GENERAL (MEMO)

505 SUBTOTAL, OTHER INITIAL  
 GENERAL LEVIES  
 = (494) TO (504) = 163,573.30

\*\*INITIAL GENERAL FUND LEVY\*\*

506 GENERAL RMV VOTER APPROVED  
 =(316) = 10,311.70  
 507 GENERAL RMV OTHER  
 = (311)+(242)  
 +(245) = 380,811.12  
 508 GENERAL NTC  
 VOTER APPROVED  
 = (492)  
 509 GENERAL NTC OTHER  
 =(337)+(359)+(363)  
 +(365)+(368)+(371)  
 +(373)+(385)+(389)  
 +(493)-(492)+(505) = 491,941.87

\*\*\*INITIAL GEN FUND LEVY CONT.\*\*\*

510 TOTAL INITIAL GENERAL  
 LEVY LIMITATION  
 =(506)+(507)+(508)  
 +(509) = 883,064.69

\*\*COMMUNITY SERVICE\*\*

\*\*BASIC COMMUNITY EDUCATION\*\*

600 POPULATION (YR 2020) 3,385  
 601 GTR OF (600) OR 1,335 3,385  
 602 YOUTH SERVICE PROG? YES  
 603 AFTER SCHOOL  
 ENRICHMENT? YES  
 604 FY2026 GENERAL REVENUE  
 = \$6.35X(601) = 21,494.75  
 605 FY2026 YOUTH SERVICE  
 REV = \$1.00X(601) = 3,385.00  
 606 FY2026 AFTER SCHOOL  
 REVENUE = \$1.85X(601)  
 NOT TO EXCEED 10,000  
 AND \$.43XPOPULATION  
 IN EXCESS OF 10,000 6,262.25  
 607 FY2026 COMMUNITY  
 EDUCATION REVENUE  
 = (604)+(605)+(606) = 31,142.00  
 30 2023 ANTC 9,023,355  
 608 STANDARD COMM ED LEVY  
 = 0.003298X(30) = 29,759.02  
 609 COMM ED LEVY LIMIT  
 LSR (607) OR (608) = 29,759.02  
 610 FY2026 EST GROSS COMM ED  
 AID = (607)-(609) = 1,382.98

\*\*EARLY CHILD FAMILY EDUCATION\*\*

FY2024 ECFE ANNUAL REPORT  
 MUST BE SUBMITTED TO CERTIFY  
 EARLY CHILDHOOD FAMILY ED &  
 HOME VISIT LEVIES FOR FY2026

611 DIST PLANS TO LEVY FOR  
 FY2026 ECFE REVENUE? YES

\*\*\*ECFE CONT.\*\*\*

612 ECFE ANNUAL REPORT  
 SUBMITTED? YES  
 613 POPULATION UNDER  
 FIVE YEARS OF AGE 170  
 614 GTR OF 150 OR (613) = 170  
 615 ECFE ALLOWANCE  
 0.023X(100) = 171  
 616 FY2026 EARLY CHILD  
 FAMILY REVENUE  
 IF (611) = YES  
 = (614)X(615),  
 IF ANNUAL REPT = YES 28,468.20  
 30 2023 ANTC 9,023,355  
 617 ECFE TAX RATE .00199907  
 618 = (617)X(30) = 18,038.32  
 619 EARLY CHILD LEVY LIMIT  
 = LESSER OF (616)  
 OR (618) = 18,038.32  
 620 EST FY2026 EARLY CHILD  
 AID = (616)-(619) = 10,429.88

\*\*HOME VISITING LIMIT\*\*

621 DIST PLANS TO LEVY FOR  
 FY2026 HOME VISIT? YES  
 622 HOME VISITING REVENUE  
 IF (621) = YES  
 AND (618) > \$0,  
 = \$3.00X(613),  
 ELSE = \$0 510.00  
 230 FY2026 ANTC/ADJ PU 21,211.46  
 623 HOME VISIT LEVY RATIO  
 = LESSER OF 1 OR  
 (230)/\$17,250 = 1.00000000  
 624 FY2026 HOME VISIT LIMIT  
 = (622)X(623) 510.00  
 625 FY2026 EST HOME VISIT  
 AID =(622)-(624)

***ADULTS WITH DISABILITIES***		***GENERAL DEBT SERVICE (FUND 7)***		***DEBT EQUAL AID CONT.***	
626	ADULTS WITH DISABILITIES REQUEST? NO		REQUIRED DEBT SERVICE LEVY (EQUAL TO 105% OF THE FY2026 PRINCIPAL AND INTEREST PAYMENTS)	713	VOTER APPR IRRRB BONDS SOLD BY JULY 1, 2024
627	DISTRICT POPULATON TIMES \$0.34 = (600)X\$0.34 =		**REQ DEBT ELIGIBLE FOR LONG TERM** FACILITIES MAINTENANCE (LTFM) REV	714	TOTAL REQUIRED DEBT LEVY ELIG FOR DEBT EQUAL AID = (710)+(711) + (712)+(713) = 1,055,145.00
628	FY2024 ADULTS WITH DISABILITIES REVENUE	700	ALT FAC REGULAR REQ DEBT SERV LEVY		
629	TOTAL REVENUE, = GREATER OF (627) OR (628) =	701	ALT FAC/H&S REQ DEBT SERV LEVY		**REQUIRED DEBT FOR BONDS ELIG** FOR FUTURE DEBT EQUALIZATION AID
630	ANTC TIMES DISTRICT TAX RATE NOT TO EXCEED 0.0053 = (30)X0.0053 =	702	NEW LTFM REQ DEBT FOR ELIG H&S>\$100K	715	VOTER APPR BONDS SOLD AFTER JULY 1, 2024 ELIG FOR FUTURE AID
631	DISABLED ADULTS LEVY LIMIT = LESSER OF (629) OR (630) =	703	NEW LTFM REQ DEBT SERVICE FOR VPK	716	NON-VOTER BONDS SOLD AFTER JULY 1, 2024 ELIG FOR FUTURE AID
632	ADULTS WITH DISABILITIES AID = (629)-(631) =	704	NEW LTFM REQ DEBT FOR ALL OTHER PROJECTS 49,140.00	717	SUBTOTAL, FUTURE DEBT AID ELIGIBLE = (715)+(716) =
	**SCHOOL-AGE CARE**	705	TOTAL REQ DEBT SERV LEVY FOR LTFM REVENUE = (700)+(701)+(702) + (703)+(704) = 49,140.00		**OTHER REQUIRED DEBT FOR BONDS** INELIGIBLE FOR DEBT EQUAL AID
633	FY2026 SCH-AGE CARE REV (FY2026 EST COST)		**REQ DEBT ELIGIBLE FOR NATURAL** DISASTER EQUAL AID (MS 123B.535)	718	VOTER APPR BONDS INELG FOR DEBT EQUAL AID
30	2023 ANTC 9,023,355				
46	2025-26 RES PU (EST) 452.00				
634	ANTC/RES PU = (30)/(46) = 19,963.17	706	NATURAL DISASTER REQ DEBT SERV LEVY		**NON-VOTER APPR INELIG BONDS**
635	LEVY RATIO = LSR OF 1 OR (634)/\$2,318 = 1.00000000		**REQUIRED DEBT ELIGIBLE FOR DEBT** EQUALIZATION AID (MS 123B.53)	719	FACIL BOND-MS 123B.62
636	FY2026 SCH-AGE CARE LIM = (633)X(635) =	707	TACONITE BONDS REQ DEBT SERV LEVY	720	EQUIP BOND-MS 123B.61
637	FY2026 EST GROSS SCHOOL-AGE CARE AID = (633)-(636) =	708	TAC FUNDING FOR BONDS (NOT IRRRB)	721	REORG OPER DEBT
	**COMMUNITY SERVICE SUMMARY**	709	TAC ADJ TO REQ = (708) OR [(708)X1.05] =	722	ECON DEV ABATEMENT
638	OTHER COMM ED (MEMO)	710	NET REQ DEBT SERV LEVY TACONITE=(707)-(709)=	723	JUDGMENT
639	TOTAL INITIAL COMMUNITY SERVICE LEVY LIMIT = (609)+(619)+(624) + (631)+(636)+(638) = 48,307.34	711	VOTER APPR ELIG BONDS SOLD BY JULY 1, 2024 1,055,145.00	724	OTHER NON-VOTER
		712	NON-VOTER ELIG BONDS SOLD BY JULY 1, 2024	725	INELG LEASE PURCHASE
				726	SUBTOTAL, REQ DEBT FOR NON-VOTER INELIG BONDS = (719) THRU (725) =
				727	REQ DEBT SERVICE LEVY FOR BONDS INELGIBLE FOR DEBT EQUAL AID = (717)+(718)+(726) =
				728	GDS REQ DEBT SERV LEVY = (705)+(706)+(714) + (717)+(718)+(727) = 1,104,285.00

***NON-VTR APPR INELIG BOND CONT.***		***FUND 7 DEBT BALANCE CONT.***		***NET DBT EXCESS BREAKDOWN CONT.***	
729	GDS REQ DEBT SERV LEVY VOTER APPR = (710)+(711) +(713)+(715)+(718) = 1,055,145.00	744	RETAIN FOR CAPITAL LOAN REPAYMENT	758	GENERAL FUND LEVY ADJ FOR FACILITY & EQUIP BONDS = 0-(719)-(720)-(748) =
30	2023 ANTC 9,023,355	745	APPROVED DEBT EXCESS TO BE RETAINED 116,242.00	759	UNALLOCATED DEBT EXCESS = GTR OF ZERO OR [(749)-(750)] =
730	MAXIMUM EFFORT DEBT SERVICE TAX RATE %	746	DISTRICT REQUESTED ADDITIONAL EXCESS		
731	MAX EFFORT DEBT SERV LEVY = (30)X(730) =	747	CERTIFIED DEBT EXCESS = GTR OF 0 OR (743) -(744)-(745)+(746) =		***NET DEBT EXCESS SUMMARY***
732	DEBT EQUAL REVENUE BASE GTR OF ZERO OR [(714)-(731)] = 1,055,145.00	748	EXCESS USED TO RETIRE FAC & EQUIP BONDS	760	DEBT EXCESS FOR VOTER APPROVED BONDED DEBT = [(729)-(715)]X(751) =
733	BOARD AUTHORIZED TRANSFER TO FUND 7 REDUCING REQUIRED DEBT SERVICE LEVY	749	ADJUSTED DEBT EXCESS = (747)-(748) =	761	DEBT EXCESS FOR NON- VOTER APPROVED DEBT = (749)-(759)-(760) =
			**BREAKDOWN OF NET DEBT EXCESS**		
734	FEDERAL FUNDS REDUCING REQUIRED DEBT SERVICE LEVY	750	BASE FOR NET DEBT EXCESS DISTRIBUTION = IF (731)>0, THEN 0 ELSE (728)-(717) = 1,104,285.00	762	NET DEBT EXCESS FOR DEBT SERV LEVY REDUCT = (760)+(761) =
	**FUND 7 DEBT BALANCE**				**LONG TERM FACILITIES MAINT AID**
735	JUNE 2023 FUND 7-425 BAL FOR BOND REFUND	751	DEBT EXCESS RATIO = LSR 1 OR (749)/(750) =	763	NET ALT FAC REG DEBT = (700)-(753) =
736	JUNE 2023 FUND 7-451 BAL FOR QZAB & QSCB	752	NET DEBT EXCESS FOR ELG REQ DEBT SERVICE = (714)X(751) =	764	NET ALT FAC/H&S DEBT = (701)-(754) =
737	JUNE 2023 FUND 7-460 BALANCE NONSPENDABLE	753	EXCESS FOR ELIGIBLE ALT FAC REGULAR BONDS = (700)X(751) =	765	NET LTFM REQ DEBT FOR ELIG H&S>\$100K = (702)-(755) =
738	JUNE 2023 FUND 7-463 BALANCE UNASSIGN NEG	754	EXCESS FOR ELIGIBLE ALT FAC/H&S BONDS = (701)X(751) =	766	NET LTFM REQ DEBT FOR ELIG VPK = (703)-(756) =
739	JUNE 2023 FUND 7-464 BALANCE RESTRICTED (FOR DEBT EXCESS) 238,523.64	755	EXCESS FOR ELIGIBLE LTFM IAQFAA BONDS = (702)X(751) =	767	NET LTFM REQ DEBT FOR ALL OTHER PROJECTS = (704)-(757) = 49,140.00
740	PAY 23 DEBT EXCESS LEVY REDUCTION 67,067.69	756	EXCESS FOR ELIGIBLE LTFM VPK BONDS = (703)X(751) =	768	NET DEBT LEVY FOR LT FAC MAINT = (763)+(764)+(765) + (766)+(767) = 49,140.00
741	PAY 24 DEBT EXCESS LEVY REDUCTION			436	LTFM DEBT EQUAL REV 49,140.00
742	5% OF PAY 25 REQ DEBT SERV LEVY=(728)X5%= 55,214.25	757	EXCESS FOR ELIGIBLE LTFM OTHER BONDS = (704)X(751) =	438	LTFM DEBT EQUAL AID
743	FUND 7 AVAIL BALANCE GTR OF ZERO OR [(739) -(740)-(741)-(742)] = 116,241.70			439	LTFM DEBT EQUAL LEVY 49,140.00
				440	LTFM DEBT UNEQUAL LVY
				769	LTFM DEBT LEVY LIMIT = (439)+(440)+(753)+(754) +(755)+(756)+(757) = 49,140.00

***NATURAL DISASTER DEBT EQUAL***		***DEBT EQUALIZATION AID CONT.***		***MINIMUM EST MAX EFFORT PAYMENT***			
30	2023 ANTC	9,023,355	783	FY2026 NET DEBT EQ REV = GTR OF 0 OR [(780)-(782)] =	732	MAX EFFORT DEBT LEVY	
770	TEN PERCENT ANTC = 0.10X(30) =	902,335	784	PRELIM TIER 1 EQU REV =LSR (783) OR (781)=	800	MAX EFFORT REQ LEVY = GTR OF ZERO OR [(728)+(925)+(926)-(705) -(719)-(720)-(721)] =	
706	REQ DEBT LEVY FOR NATURAL DISASTER DEBT		785	PRELIM TIER 2 EQU REV = (783)-(784) =	801	MINIMUM EST MAX EFFORT PAYMENT = GTR OF 0 OR (732)-(802) =	
771	FY2026 DISASTER DEBT EQ REV = GTR OF ZERO OR [(706)-(770)] =		731	MAXIMUM EFFORT DEBT SERVICE LEVY			
54	2022-23 ADJ PU (ACT)	471.14	786	MAX EFFORT TIER 1 REV		**ADJUSTMENT TO GDS LIMIT** FOR IRRRB ALLOCATION	
772	FY2023 ANTC PER APU = (30)/(54) =	19,152.17	787	MIN TIER 2 REV FOR MAX EFF = GTR OF ZERO OR (780)-(731) =	802	FY2026 IRRRB FUNDING FOR VOTER-APPR BONDS	
773	STATEWIDE AVE ANTC INC PER APU	14,473.42	788	TIER 1 EQUAL REV = GTR OF (784) OR (786) =	803	PAY 25 IRRRB ADJUSTMENT FOR VOTER-APPROV BONDS = - ((802)X1.05) =	
774	DISASTER EQUAL FACTOR = 300% OF (773) =	43,420.27	789	TIER 2 EQUAL REV = GTR OF (785) OR (787) =	804	FY2026 IRRRB FUNDING FOR NON-VOTER BONDS	
775	NATURAL DISASTER LEVY RATIO = LSR OF 1 OR (772)/(774) =	.44108823	54	2022-23 ADJ PU (ACT)	471.14		
776	DISASTER AID RATIO = = 1-(775) =	.55891177	790	2023 ANTC /ADJ APU = (30)/(54) =	19,152.17	805	PAY 25 IRRRB ADJUSTMENT FOR NON-VOTER BONDS = - ((804)X1.05) =
777	DISASTER DEBT EQUAL AID = (771)X(776) =		791	TIER 1 DEBT EQUAL LEVY RATIO = LSR OF 1 OR (790)/[GTR OF \$4,430 OR 55.33% OF (773)] =	1.00000000	806	DEBT EQUAL AID ELIG, VOTER APPROVED =GTR OF ZERO OR [(710)+(711)+(713) +(801)-(799)-(803)] =
778	DISASTER LEVY LIMIT = (706)-(777) =		792	TIER 2 DEBT EQUAL LEVY RATIO = LSR OF 1 OR (790)/[GTR OF \$8,000 OR 100% OF (773)] =	1.00000000	807	DEBT EQUAL AID ELIG, NON VOTER APPROVED =GTR OF [(712)-(798)-(805)] OR ZERO =
	**DEBT EQUALIZATION AID**		793	TIER 1 DEBT EQU AID RATIO = 1-(791) =		808	DEBT EQUAL AID INELIG, VOTER APPROVED =(715)+(718) =
732	DEBT EQUAL BASE	1,055,145.00	794	TIER 2 DEBT EQU AID RATIO = 1-(792) =		809	DEBT EQUAL AID INELIG, NON VOTER APPROVED =(716)+(726) =
752	DEBT EXCESS FOR ELIG REQUIRED DEBT		795	TIER 1 DEBT AID = (788)X(793) =		769	LTFM DEBT LEVY LIMIT NON VOTER APPROVED
779	FY2026 NET REV ADJ TO DEBT EQUALIZATION REVENUE (MEMO)		796	TIER 2 DEBT AID = (789)X(794) =		49,140.00	
780	FY2026 GROSS DEBT EQUALIZATION REVENUE = (732)-(752)+(779) =	1,055,145.00	797	TOTAL DEBT EQ AID = (795)+(796) =		778	DISASTER LEVY LIMIT VOTER APPROVED
30	2023 ANTC	9,023,355	798	NON VOTER DEBT AID = (797)X(712)/(714) =			
781	= .1050X(30) =	947,452.28	799	VOTER APPR DEBT AID = (797)-(798) =			
782	MAX UNEQ LOCAL EFFORT = .1574X(30) =	1,420,276.08					

***INITIAL GEN DEBT SERVICE CONT.***		***FUND 47 DEBT BALANCE CONT.***		***LEVY LIMITATION ADJUSTMENTS***	
810	INITIAL GDS LEVY LIM VOTER APPROVED =(806)+(808)+(778) = 1,055,145.00		BAL NON-VOTER APPROV = (911)-(912) =		IN GENERAL, IF WE HAVE:
		914	PAY 23 OPEB DEBT EXC REDUCTION NON-VOTER	A	FINAL LEVY AUTHORITY
811	INITIAL GDS LEVY LIM NON VOTER APPROVED = (807)+(809)+(769) = 49,140.00	915	PAY 24 OPEB DEBT EXC REDUCTION NON-VOTER	B	PREVIOUSLY CALCULATED AUTHORITY
		916	5% OF REQUIRED OPEB DEBT SERV LEVY VOTER = (902)X5% =	C	CERTIFIED LEVY BASED ON (B)
812	TOTAL INITIAL GDS LEVY LIMIT = (810)+(811) = 1,104,285.00	917	5% OF REQUIRED OPEB DEBT SERV LEVY NONVOT = (907)X5% =	D	LEVY ADJUSTMENT, THEN: IF A>B, D=A-B IF A<C, D=A-C OTHERWISE D=ZERO
	**OTR POSTEMPLOY BENEFITS (OPEB)** & PENSION DEBT SERVICE (FUND 47)				**GENERAL FUND ADJUSTMENTS**
900	LEVY BONDS IRREV TRUST VOTER APPROVED	918	RETAIN FOR CAP LOAN REPAYMENT NON-VOTER		**FY2025 OPERATING** CAPITAL LEVY ADJUSTMENT
901	LEVY BONDS REVOC TRUST VOTER APPROVED	919	APPROV DEBT EXCESS TO BE RETAINED NON-VOTER	1000	FY2025 OPER CAP LEVY AUTH (FROM FY2025 GENERAL EDUC REV REPORT, LINE 197) 79,684.48
902	REQ DEBT SERV LEVY OPEB BONDS VOTER APPROVED = (900)+(901) =	920	FUND 47 AVAILABLE BALANCE VOTER APPROVED = GREATER OF ZERO OR [(912)-(916)] =	1001	23 PAY 24 LIMIT 80,071.32
903	LEVY BONDS IRREV TRUST NON-VOTER APPROVED	921	FUND 47 AVAILABLE BALANCE NON-VOTER = GTR ZERO OR [(913)- SUM (914) TO (919)] =	1002	23 PAY 24 LEVY 80,071.32
904	LEVY BONDS REVOC TRUST NON-VOTER APPROVED			1003	FY2025 OPER CAPITAL LEVY ADJUSTMENT = ((1000)-(1002)) = 386.84-
905	REQUIRED DEBT SERVICE LEVY FOR OPEB BONDS NON-VOTER APPROVED = (903)+(904)=	922	CLOSING FUND 47 TO FUND 7 TRANSFER IF (921) GTR ZERO AND (907) = ZERO, ELSE 0		**FY2025 LOR TIER 1 LEVY ADJUST**
	**FUND 47 DEBT BALANCE**	923	ADDITIONAL DEBT EXCESS REQUESTED OPEB/PENSION BONDS VOTER APPROVED	1004	FY2025 LOR TIER 1 (FROM FY2025 GENERAL EDUC REVENUE REPORT, LINE 204) 115,936.53
906	REQ DEBT SERV LEVY FOR PENSION BONDS (MPLS)	924	ADDITIONAL DEBT EXCESS REQUESTED OPEB/PENSION NON-VOTER APPROVED	1005	ALLOCATION OF TBRA (FROM PAY 24 LEVY REPORT, LINE 278)
907	REQ DEBT SERVICE LEVY FOR OPEB/PENSION BONDS NON-VOTER APPROVED = (905)+(906) =	925	NET DEBT SERVICE LEVY FOR VOTER APPROVED OPEB/PENSION BONDS = (902)-(920)-(923) =	1006	ALLOC OF REF HOLD HARM (FROM PAY 24 LEVY REPORT, LINE 305)
908	JUNE 2023 FUND 47-425 BAL FOR BOND REFUND			1007	23 PAY 24 LIMIT 115,909.29
909	JUNE 2023 FUND 47-460 BALANCE NONSPENDABLE	926	NET DEBT SERVICE LEVY FOR OPEB/PENSION BONDS NON-VOTER APPROVED = (907)-(921)-(924) =	1008	23 PAY 24 LEVY 115,909.29
910	JUNE 2023 FUND 47-463 BALANCE UNASSIGN NEG			1009	PAY 24 LIMIT BEFORE TBRA AND HOLD HARM ADJ =(1005) +(1006)+(1007)= 115,909.29
911	JUNE 2023 FUND 47-464 BALANCE RESTRICTED			1010	PAY 24 LEVY BEFORE TRBA AND HOLD HARM ADJ =(1005) +(1006)+(1008)= 115,909.29
912	JUNE 2023 FUND 47-464 BALANCE VOTER APPROV			1011	FY2025 LOR TIER 1 LEVY ADJUSTMENT = ((1004)-(1010)) = 27.24
913	JUNE 2023 FUND 47-464				

***FY2025 LOR TIER 2***		***FY2025 1ST TIER REF ADJ CONT.***		***FY2025 UNEQUAL REF LEVY ADJ***			
LEVY ADJUSTMENT							
1012	FY2025 LOR TIER 2 (FROM FY2025 GENERAL EDUC REVENUE REPORT, LINE 205)	186,560.00	1026	ALLOC OF REF HOLD HARM (FROM PAY 24 LEVY REPORT, LINE 306)	1040	FY2025 UNEQUAL REF LEVY AUTH (FROM FY2025 GENERAL EDUC REVENUE REPORT, LINE 258)	
1013	23 PAY 24 LIMIT	185,288.00	1027	23 PAY 24 LIMIT	10,592.88		
1014	23 PAY 24 LEVY	185,288.00	1028	23 PAY 24 LEVY	10,592.88	1041	ALLOCATION OF TBRA (FROM PAY 24 LEVY REPORT, LINE 283)
1015	FY2025 LOR TIER 2 LEVY ADJUSTMENT = ((1012) - (1013))	1,272.00	1029	PAY 24 LIMIT BEFORE TBRA AND HOLD HARM ADJ = (1025)+(1026) +(1027) =	10,592.88	1042	ALLOC OF REF HOLD HARM (FROM PAY 24 LEVY REPORT, LINE 308)
**FY2025 EQUITY LEVY ADJUSTMENT**			1030	PAY 24 LEVY BEFORE TBRA AND HOLD HARM ADJ = (1025)+(1026) +(1028) =	10,592.88	1043	23 PAY 24 LEVY
1016	FY2025 EQUITY LEVY AUTH (FROM FY2025 GENERAL EDUC REVENUE REPORT, LINE 217)	72,864.00	1031	FY2025 1ST TIER VTR REF LEVY ADJUSTMENT = ((1024)-(1029)) =	72.72	1044	23 PAY 24 LEVY
1017	23 PAY 24 LIMIT	72,356.27	**FY2025 2ND TIER REF LEVY ADJUST**			1045	PAY 24 LIMIT BEFORE TBRA AND HOLD HARM ADJ = (1041)+(1042) +(1043) =
1018	23 PAY 24 LEVY	72,356.27	1032	FY2025 2ND TIER REF LEVY AUTH (FROM FY2025 GENERAL EDUC REVENUE REPORT, LINE 256)		1046	PAY 24 LEVY BEFORE TBRA AND HOLD HARM ADJ = (1041)+(1042) +(1044) =
1019	FY2025 EQUITY LEVY ADJUSTMENT = ((1016)-(1017)) =	507.73	1033	ALLOCATION OF TBRA (FROM PAY 24 LEVY REPORT, LINE 280)		1047	FY2025 UNEQUALIZED REF LEVY ADJUSTMENT
**FY2025 TRANSITION LEVY ADJUST**			1034	ALLOC OF REF HOLD HARM (FROM PAY 24 LEVY REPORT, LINE 307)		**FY2025 TBRA ALLOCATION ADJUST** TO VOTER-APPROVED LEVIES	
1020	FY2025 TRANSITION LEVY AUTH (FROM FY2025 GENERAL EDUC REVENUE REPORT, LINE 225)	7,246.80	1035	23 PAY 24 LIMIT		**FY2025 ALLOCATION OF TBRA** TO REF LEVY CATEGORIES (FROM FY2025 GENERAL EDUC REVENUE REPORT, LINES 269 TO 271)	
1021	23 PAY 24 LIMIT	7,197.39	1036	23 PAY 24 LEVY		1048	TIER 1 LEVY
1022	23 PAY 24 LEVY	7,197.39	1037	PAY 24 LIMIT BEFORE TBRA AND HOLD HARM ADJ = (1033)+(1034) +(1035) =		1049	TIER 2 LEVY
1023	FY2025 TRANSITION LEVY ADJUSTMENT = ((1020)-(1021)) =	49.41	1038	PAY 24 LEVY BEFORE TBRA AND HOLD HARM ADJ = (1033)+(1034) +(1036) =		1050	UNEQL LEVY
**FY2025 1ST TIER REFERENDUM** LEVY ADJUST			1039	FY2025 2ND TIER REF LEVY ADJUSTMENT		1051	TOTAL FY2025 TBRA ALLOC TO REF LEVY CATEGORIES = (1048) TO (1050) =
1024	FY2025 1ST TIER REF LEVY AUTH (FROM FY2025 GENERAL EDUC REVENUE REPORT, LINE 254)	10,665.60				1052	TOTAL FY2025 TBRA ALLOC TO REF LEVY CATEGORIES FROM PAY 24 LEVY = (1025)+(1033) +(1041) =
1025	ALLOCATION OF TBRA (FROM PAY 24 LEVY REPORT, LINE 276)					1053	FY2025 TBRA ALLOCATION VTR-APPR ADJUSTMENT = (1052)-(1051) =

***FY2025 LOR TBRA ALLOCATION ADJ***		***FY2025 INTEGRATION ADJUSTMENT***		***FY2025 HEALTH & SAFETY***	
1054	FY2025 ALLOCATION OF TBRA TO LOR TIER 1 LEVY (FROM FY2025 GENERAL EDUC REVENUE REPORT, LINE 268)	1065	FY2025 INTEG LEVY AUTH (FROM INTEGRATION REVENUE REPORT, LINE 20) 7,502.39	1081	FY2025 HEALTH AND SAFETY REBATES ADJUST
1005	ALLOCATION OF TBRA (FROM PAY 24 LEVY REPORT, LINE 278)	1066	23 PAY 24 LIMIT 7,483.87		**FY2024 LTFM EQUAL LEVY ADJUST**
1055	FY2025 TBRA ALLOCATION LOR LEVY TIER 1 ADJUSTMENT = (1005)-(1054) =	1067	23 PAY 24 LEVY 7,483.87	1082	FY2024 EST LTFM EQUALIZED LEVY AUTHORITY (FROM FY2024 WEBSITE REPORT, LINE 63) 105,106.07
	**FY2025 REFERENDUM HOLD HARMLESS** ADJUST TO VOTER-APPROVED LEVIES	1068	FY2025 INTEGRATION ADJUSTMENT LIMIT = (1065)-(1066) = 18.52	1083	22 PAY 23 LIMIT 102,171.71
1056	FY2025 ALLOC OF HOLD HARM TO REF LEVY CATEGORIES (FROM FY2025 GENERAL EDUC REVENUE REPORT, LINES 297 TO 299)		**FY2025 ALT TEACHER COMP ADJ**	1084	22 PAY 23 LEVY 102,171.71
1057	TIER 1 LEVY	1069	FY2025 ALT COMP LEVY AUTH (FROM FY2025 GEN ED REVENUE REPORT, LINE 338)	1085	TOTAL ADJUSTMENT = (1082)-(1083) = 2,934.36
1058	TIER 2 LEVY	1070	23 PAY 24 LIMIT	1086	23 PAY 24 ADJ LIMIT 2,934.36
1059	UNEQL LEVY	1071	23 PAY 24 LEVY	1087	23 PAY 24 ADJ LEVY 2,934.36
1060	TOTAL HOLD HARM ALLOC TO REF LEVY CATEGORIES = (1057) TO (1059) =	1072	FY2025 ALT TEACH COMP LEVY ADJUSTMENT	1088	FY2024 LTFM EQUALIZED LEVY ADJUST
1061	TOTAL FY2025 HOLD HARM ALLOC TO REF LEVY CATEGORIES FROM PAY 24 LEVY =(1026) +(1034)+(1042)=		**FY 25 & FY 24 CAPITAL RELATED ADJ**		**FY2024 LTFM UNEQUAL LEVY ADJ**
1062	FY2025 HOLD HARM ALLOC VTR-APPR ADJUSTMENT = (1061)-(1060) =		**FY2025 LTFM EQUAL LEVY ADJ**	1089	FY2024 EST LTFM UNEQUALIZED LEVY AUTH (FROM FY2024 WEBSITE REPORT, LINE 64)
	**FY2025 REFERENDUM HOLD HARMLESS** ADJUSTMENT TO TIER 1 LEVIES	1073	FY2025 EST LTFM EQUALIZED LEVY AUTHORITY (FROM FY2025 WEBSITE REPORT, LINE 63) 103,504.74	1090	22 PAY 23 LIMIT
1063	FY2025 ALLOC OF HOLD HARM TO LOR TIER 1 LEVY (FROM FY2025 GENERAL EDUC REVENUE REPORT, LINE 296)	1074	23 PAY 24 LIMIT 102,494.05	1091	22 PAY 23 LEVY
1006	ALLOC OF REF HOLD HARM (FROM PAY 24 LEVY ALLOCATION OF TBRA	1075	23 PAY 24 LEVY 102,494.05	1092	TOTAL ADJUSTMENT
1064	FY2025 HOLD HARM ALLOC TIER 1 LEVY ADJUSTMENT = (1006)-(1063) =	1076	FY2025 LTFM EQUALIZED LEVY ADJUST = (1073)-(1074) = 1,010.69	1093	23 PAY 24 ADJ LIMIT
			**FY2025 LTFM UNEQUAL LEVY ADJ**	1094	23 PAY 24 ADJ LEVY
		1077	FY2025 EST LTFM UNEQUALIZED LEVY AUTHORITY (FROM FY2025 WEBSITE REPORT, LINE 64)	1095	FY2024 LTFM UNEQUALIZED LEVY ADJUST
			**3 YEAR PRIOR ADJUSTMENTS***		**FY2023 OPERATING CAPITAL** LEVY ADJUSTMENT
		1078	23 PAY 24 LIMIT	1096	FY2023 OPER CAP LEVY AUTH (FROM FY2023 GENERAL EDUC REVENUE REPORT, LINE 183) 59,015.94
		1079	23 PAY 24 LEVY	1097	21 PAY 22 LIMIT 58,721.78
		1080	FY2025 LTFM UNEQUALIZED LEVY ADJUST	1098	21 PAY 22 LEVY 58,721.78



***FY2023 OPER CAP ADJ CONT.***		***FY2023 EQUITY LEVY ADJUSTMENT***		***FY2023 1ST TIER VTR APPROVED*** REFER LEVY ADJUST CONT.		
1099	TOTAL ADJUST TO PAY 22 OPER CAP LEVY AUTH = ((1096)-(1097)) =	294.16		1133	PAY 22 LEVY BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 23 LEVY REPORT, LINE 1031)	11,194.03
1100	22 PAY 23 ADJ LIMIT	2.67		1134	TOTAL ADJUST TO PAY 22 1ST TIER REF LEVY AUTH = ((1131)-(1132)) =	226.40
1101	22 PAY 23 ADJ LEVY	2.67		1135	22 PAY 23 ADJ LIMIT	
1102	FY2023 OPER CAPITAL LEVY ADJUSTMENT = ((1099)-(1100)) =	291.49		1136	22 PAY 23 ADJ LEVY	
	**FY2023 LOR TIER 1 LEVY ADJ**			1137	FY2023 1ST TIER REF LEVY ADJUSTMENT = ((1134)-(1135)) =	226.40
1103	FY2023 LOC OPT TIER 1 AUTH (FROM FY2023 GENERAL EDUC REVENUE REPORT, LINE 198)	107,347.31			**FY2023 2ND TIER REF LEVY ADJ**	
1104	21 PAY 22 LIMIT	97,239.75		1138	FY2023 2ND TIER REF LEVY AUTH (FROM FY2023 GENERAL EDUC REV RPT, LINE 242)	
1105	21 PAY 22 LEVY	97,239.75		1139	PAY 22 LIMIT BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 23 LEVY REPORT, LINE 1038)	
1106	TOTAL ADJUST TO PAY 22 LOR OPTIONAL LEVY AUTH = ((1103)-(1104)) =	10,107.56		1140	PAY 22 LEVY BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 23 LEVY REPORT, LINE 1039)	
1107	22 PAY 23 ADJ LIMIT			1141	TOTAL ADJUST TO PAY 22 2ND TIER REF LEVY AUTH	
1108	22 PAY 23 ADJ LEVY			1142	22 PAY 23 ADJ LIMIT	
1109	FY2023 LOR OPTIONAL LEVY ADJUSTMENT = ((1106)-(1107)) =	10,107.56		1143	22 PAY 23 ADJ LEVY	
	**FY2023 LOR TIER 2 LEVY ADJUST**			1144	FY2023 2ND TIER REF LEVY ADJUSTMENT	
1110	FY2023 LOC OPT LEVY AUTH (FROM FY2023 GENERAL EDUC REVENUE REPORT, LINE 200)	199,763.36				
1111	21 PAY 22 LIMIT	195,803.20				
1112	21 PAY 22 LEVY	195,803.20				
1113	TOTAL ADJUST TO PAY 22 LOR OPTIONAL LEVY AUTH = ((1110) - (1111))	3,960.16				
1114	22 PAY 23 ADJ LIMIT					
1115	22 PAY 23 ADJ LEVY					
1116	FY2023 LOR OPTIONAL LEVY ADJUSTMENT = ((1113) - (1114))	3,960.16				
1117	FY2023 EQUITY LEVY AUTH (FROM FY2023 GENERAL EDUC REVENUE REPORT, LINE 207)	77,967.78				
1118	21 PAY 22 LIMIT	76,347.08				
1119	21 PAY 22 LEVY	76,347.08				
1120	TOTAL ADJUST TO PAY 22 EQUITY LEVY AUTH = ((1117)-(1118)) =	1,620.70				
1121	22 PAY 23 ADJ LIMIT	69.27				
1122	22 PAY 23 ADJ LEVY	69.27				
1123	FY2023 EQUITY LEVY ADJUSTMENT = ((1120)-(1121)) =	1,551.43				
	**FY2023 TRANSITION LEVY ADJ**					
1124	FY2023 TRANSITION LEVY AUTH (FROM FY2023 GENERAL EDUC REVENUE REPORT, LINE 215)	7,759.68				
1125	21 PAY 22 LIMIT	7,605.84				
1126	21 PAY 22 LEVY	7,605.84				
1127	TOTAL ADJUST TO PAY 22 TRANSITION LEVY AUTH = ((1124)-(1125)) =	153.84				
1128	22 PAY 23 ADJ LIMIT	.01				
1129	22 PAY 23 ADJ LEVY	.01				
1130	FY2023 TRANSITION LEVY ADJUSTMENT = ((1127)-(1128)) =	153.83				
	***FY2023 1ST TIER VOTER*** APPROVED REFER LEVY ADJUST					
1131	FY2023 1ST TIER REF LEVY AUTH (FROM FY2023 GENERAL EDUC REVENUE REPORT, LINE 240)	11,420.43				
1132	PAY 22 LIMIT BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 23 LEVY REPORT, LINE 1030)	11,194.03				

***FY2023 UNEQUAL REF LEVY ADJ***		***FY2023 LOR TBRA ADJUST***		***FY2023 LOR TIER 1 HOLD*** HARMLESS ADJUSTMENT CONT.	
1145	FY2023 UNEQUAL REF LEVY AUTH (FROM FY2023 GENERAL EDUC REVENUE REPORT, LINE 244)	1158	FY2023 ALLOC OF TBRA TO LOR TIER 1 LEVY (FROM FY2023 GENERAL REVENUE REPORT, LINE 254)	1172	FY2023 LOR TIER 1 HOLD HARMLESS ADJUSTMENT
1146	PAY 22 LIMIT BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 23 LEVY REPORT, LINE 1046)	1159	ALLOCATION OF TBRA (FROM PAY 22 LEVY RPT, LINE 276)	1173	22 PAY 23 ADJ LIMIT
1147	PAY 22 LEVY BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 23 LEVY REPORT, LINE 1047)	1160	FY2023 ALLOCATION OF TBRA LOR LEVY TIER 1 ADJUSTMENT = (1158)-(1159) =	1174	22 PAY 23 ADJ LEVY
1148	TOTAL ADJUST TO PAY 22 UNEQUAL REF LEVY AUTH	1161	22 PAY 23 ADJ LIMIT	1175	FY2022 TIER 1 HOLD HARM ADJUSTMENT
1149	22 PAY 23 ADJ LIMIT	1162	22 PAY 23 ADJ LEVY	**FY2023 INTEGRATION ADJUSTMENT**	
1150	22 PAY 23 ADJ LEVY	1163	FY2023 LOR TIER 1 TBRA LEVY ADJUSTMENT	1176	FY2023 INTEG LEVY AUTH (FROM INTEGRATION REVENUE REPORT, LINE 20) 4,387.34
1151	FY2023 UNEQUAL REF LEVY ADJUSTMENT	**FY2023 REFERENDUM HOLD HARM**		1177	21 PAY 22 LIMIT
**FY2023 TBRA ALLOCATION ADJ** TO VOTER-APPROVED LEVIES		1164	FY2023 ALLOC OF HOLD HARM (FROM FY2023 GENERAL EDUC REVENUE REPORT, LINE 283 TO 285)	1178	21 PAY 22 LEVY
1152	FY2023 ALLOC OF TBRA TO VTR-APPR REF LEVIES (FROM FY2023 GENERAL EDUC REVENUE REPORT, LINES 255 TO 257)	1165	PAY 22 HOLD HARM ALLOC (FROM PAY 22 LEVY RPT, LINE 304 TO 306)	1179	TOTAL ADJUSTMENT = (1176)-(1177) = 4,387.34
1153	PAY 22 ALLOC OF TBRA TO VOTER-APPR REF LEVY (FROM PAY 22 LEVY RPT, LINES 277 TO 279)	1166	FY2023 HOLD HARM TOTAL = (1165)-(1164) =	1180	22 PAY 23 ADJ LIMIT 8,151.31
1154	FY2023 TBRA ALLOCATION TOTAL ADJUSTMENT = (1153)-(1152) =	1167	22 PAY 23 ADJ LIMIT	1181	22 PAY 23 ADJ LEVY 8,151.31
1155	22 PAY 23 ADJ LIMIT	1168	22 PAY 23 ADJ LEVY	1182	FY2023 INTEGRATION ADJUSTMENT LIMIT = (1179)-(1181) = 3,763.97-
1156	22 PAY 23 ADJ LEVY	1169	FY2023 HOLD HARM ALLOC	**FY2023 REEMPLOYMENT ADJUSTMENT**	
1157	FY2023 TBRA ALLOC LEVY ADJUSTMENT	**FY2023 LOR TIER 1 HOLD** HARMLESS ADJUSTMENT		1183	FY2023 EXPEND ACTUAL
		1170	FY2023 ALLOC OF HOLD HARMLESS TO LOR TIER 1 LEVY (FROM FY2023 GENERAL EDUC REVENUE REPORT, LINES 282)	1184	REEMPLOY LEVY AUTH = 100% OF (1183) =
		1171	PAY 22 TIER 1 HOLD HARMLESS LEVY (FROM PAY 22 LEVY RPT, LINES 303)	1185	22 PAY 23 LIMIT
				1186	22 PAY 23 LEVY
				1187	FY2023 REEMPLOY ADJUST
				**FY2023 SAFE SCHOOLS ADJUST**	
				1188	SAFE SCH LVY REQUEST YES
				54	2022-23 ADJ PU (ACT) 471.14
				1189	FY2023 SAFE SCHOOLS AUTH \$36X(54) = 16,961.04

\*\*\*FY2023 SAFE SCHOOLS ADJ CONT.\*\*\*

\*\*\*FY2023 LTFM EQUAL ADJ CONT.\*\*\*

\*\*\*FY2023 CAREER TECHNICAL ADJ\*\*\*

1190 21 PAY 22 LIMIT 16,624.80  
1191 21 PAY 22 LEVY 16,624.80

1206 21 PAY 22 LIMIT 99,844.25  
1207 21 PAY 22 LEVY 99,844.25

1227 FY2023 CAREER TECH  
LEVY AUTHORITY  
(FY2023 CTE AID REPORT  
LINE 21) 21,596.72

1192 FY2023 SAFE SCH ADJUST  
= ((1189)-(1190)) = 336.24

1208 TOTAL ADJUSTMENT  
= (1205)-(1206) = 2,874.99

1228 22 PAY 23 LIMIT 38,312.97  
1229 22 PAY 23 LEVY 38,312.97

\*\*FY2023 SAFE SCHOOLS\*\*  
INTERMEDIATE ADJUST

1209 22 PAY 23 ADJ LIMIT 31.10  
1210 22 PAY 23 ADJ LEVY 31.10

1230 FY2023 CAREER TECH  
ADJUSTMENT  
= ((1227)-(1229)) = 16,716.25-

1193 SAFE SCH INTERMEDIATE  
LEVY ALLOW

1211 23 PAY 24 ADJ LIMIT  
1212 23 PAY 24 ADJ LEVY

54 2022-23 ADJ PU (ACT) 471.14

1213 FY2023 EQUAL LIMIT ADJUST  
= (1209)+(1211) = 31.10

\*\*FY2023 HEALTH BENEFIT\*\*  
LEVY ADJUST

1194 FY2023 SAFE SCHOOLS  
INTERMEDIATE AUTHORITY  
= (1193)X(54) =

1214 FY2023 EQUAL LEVY ADJUST  
= (1210)+(1212) = 31.10

1231 FY2023 ACTUAL COST  
(LIMITED TO \$600,000)

1195 21 PAY 22 LIMIT  
1196 21 PAY 22 LEVY

1215 FY2023 LTFM EQUALIZED  
LEVY ADJUST  
= (1208)-(1213) = 2,843.89

1232 22 PAY 23 LIMIT  
1233 22 PAY 23 LEVY

1197 FY2023 SAFE SCHOOLS  
INTERMEDIATE ADJUST

\*\*FY2023 LTFM UNEQUAL LEVY ADJ\*\*

1234 FY2023 HEALTH  
BENEFITS ADJUST

\*\*FY2023 ALTERNATE TEACHER\*\*  
COMPENSATION LEVY ADJUST

1216 FY2023 EST LTFM  
UNEQUALIZED LEVY AUTH  
(FROM FY2023 WEBSITE  
REPORT, LINE 64)

\*\*FY2023 ANNUAL OPEB LEVY ADJ\*\*

1198 FY2023 ALT COMP LEVY AUTH  
(FROM FY2023 GENERAL  
EDUC REVENUE REPORT,  
LINE 324)

1217 21 PAY 22 LIMIT  
1218 21 PAY 22 LEVY  
1219 TOTAL ADJUSTMENT

1235 FY2023 ACTUAL COST  
(FIN 797+OBJ 291)  
1236 PRORATION FACTOR TO  
REFLECT STATEWIDE CAP 1.00000000

1199 21 PAY 22 LIMIT  
1200 21 PAY 22 LEVY

1220 22 PAY 23 ADJ LIMIT  
1221 22 PAY 23 ADJ LEVY

1237 PRORATED ANNUAL  
OPEB LEVY AUTH

1201 TOTAL ADJUST TO PAY 22  
ALT COMP LEVY AUTH

1222 23 PAY 24 ADJ LIMIT  
1223 23 PAY 24 ADJ LEVY

1238 23 PAY 24 LIMIT  
1239 23 PAY 24 LEVY

1202 22 PAY 23 ADJ LIMIT  
1203 22 PAY 23 ADJ LEVY

1224 FY2023 UNEQUAL LIMIT ADJUST  
= (1220)+(1222) =

1240 FY2023 ANNUAL  
OPEB ADJUSTMENT  
(NO ADJUSTMENT)

1204 FY2023 ALT TEACH COMP LEVY ADJUST

1225 FY2023 UNEQUAL LEVY ADJUST  
= (1221)+(1223) =

\*\*FY2023 LTFM EQUALIZED LEVY ADJ\*\*

1226 FY2023 LTFM UNEQUALIZED  
LEVY ADJUST

1205 FY2023 EST LTFM  
EQUALIZED LEVY AUTHORITY  
(FROM FY2023 WEBSITE  
REPORT, LINE 63) 102,719.24

***PAY 22 LEASE LEVY ADJUST***	1313	***INTERM DIST CARRYOVER*** TO REGULAR LEASE AUTH =(1310)-(1312)=		1003	FY2025 OPER CAP ADJ	386.84-
***FY2022 AND FY2023 LEASE COST WITH A PAY 22 LEVY (PAY 23 LEASE LEVY FOR FY2023 & 2024 LEASE COSTS WILL BE ADJUSTED NEXT YEAR)***	1314	FY2022 NON-JOINT LEASE COSTS (1301)+(1303)+ (1306)+(1308)=	68,000.00	1102	FY2023 OPER CAP ADJ	291.49
**PAY 22 FY2022 LEASE COSTS LEASE COSTS	54	2022-23 ADJ PU (ACT)	471.14	1076	FY2025 LTFM EQ ADJ	1,010.69
**REG OPERATING LEASES**	1315	PAY 22 PUPIL UNIT MAX AUTH = \$212X(54) =	99,881.68	1081	FY2025 H&S REBATES	
1300 INTERMEDIATE				1088	FY2024 LTFM EQ ADJ	
1301 NON-JOINT				1095	FY2024 LTFM UNEQ ADJ	
** CAPITALIZED LEASES **				1215	FY2023 LTFM EQ ADJ	2,843.89
1302 INTERMEDIATE	1316	PAY 22 COMMISSIONER APPROVED LIMIT		1226	FY2023 LTFM UNEQ ADJ	
1303 NON-JOINT				1322	PAY 22 LEASE LEVY ADJ	
	1317	REGULAR MAX AUTHORITY = GTR OF (1315) OR (1316) =	99,881.68	1323	LEASE LEVY ADJ (MEMO)	
1304 PAY 22 FY2022 TOTAL LEASE COSTS = (1300)+ (1301)+(1302)+(1303)=	1318	TOTAL PAY 22 REGULAR LEASE LEVY AUTHORITY = LSR OF (1313)+(1314) OR (1317) =	68,000.00	1324	OTHER CEX ADJ (MEMO)	
**PAY 22 FY2023 LEASE COSTS**	1319	TOTAL PAY 22 REGULAR & INTERM LEASE LEVY AUTH = (1312)+(1318) =	68,000.00	1325	TOTAL CAPITAL RELATED LEVY LIMIT ADJUSTMENT =(1003)+(1102)+(1076)+ (1080)+(1081)+(1088)+ (1095)+(1215)+(1226)+ (1322)+(1323)+(1324)=	3,759.23
**REG OPERATING LEASES**				**OTHER GENERAL LIMITATION ADJ**		
1305 INTERMEDIATE				758	GENERAL FUND LEVY ADJ FOR FAC & EQUIP BONDS	
1306 NON-JOINT				1326	ECON DEV ABATE ADJUST (MEMO)	
** CAPITALIZED LEASES **				1327	DEBT SURPLUS TRANSFER (MEMO)	
1307 INTERMEDIATE	1320	21 PAY 22 LIMIT	68,000.00	1328	SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 9)	
1308 NON-JOINT	1321	21 PAY 22 LEVY	68,000.00	1329	OTHER ADJUST, GEN RMV VOTER APPROVED (MEMO)	
1309 PAY 22 FY2023 TOTAL LEASE COSTS = (1305)+ (1306)+(1307)+(1308)=	1322	PAY 22 LEASE LEVY LIMITATION ADJUSTMENT (NO ADJUSTMENT)		1330	TOTAL OTHER ADJUST GEN RMV VOTER APPR = (1328)+(1329) =	
1310 FY2022 INTERMEDIATE COSTS (1300)+(1302)+ (1305)+(1307)=				1331	MAINT PU VAR (MEMO)	
54 2022-23 ADJ PU (ACT)			471.14			
1311 INTERM PUPIL UNIT AUTH = \$65X(54) =			30,624.10			
1312 INTERM LEASE AUTH = LSR OF (1310) OR (1311) =						

***OTHER GENERAL LIMITATION ADJ***		***GEN FUND ADJUST SUMMARY CONT.***		***COMMUNITY SERVICE ADJUST***	
1332	SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 14) 75.05-	1345	GENERAL NTC OTHER = (758)+(1068)+(1072) +(1182)+(1187)+(1192) +(1197)+(1204)+(1230) +(1234)+(1240)+(1325) +(1326)+(1327)+(1341) 16,366.23-	1412	***ADULTS W/DISABILITIES*** ADJUST
1333	OTHER ADJUST, GEN RMV OTHER (MEMO)	1346	TOTAL GENERAL LEVY LIMITATION ADJUSTMENT = (1342)+(1343) + (1344)+(1345) = 1,487.20	1413	SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 33)
1334	TOTAL OTHER ADJUST GEN OTHER RMV =(1331) +(1332)+(1333)= 75.05-			1414	OTHER ADJUST (MEMO)
1335	SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 23)			1415	TOTAL OTHER ADJUST =(1413)+(1414)=
1336	OTHER ADJUST, GEN NTC VOTER APPROVED (MEMO)			1416	TOTAL COMMUNITY SERVICE LIMITATION ADJUSTMENT =(1403)+(1407)+(1411) +(1412)+(1415) = 24.11
1337	TOTAL OTHER ADJUST GEN NTC VOTER APPR =(1335)+(1336)=	1400	FY2025 REVISED ECFE LEVY AUTH (FROM FY2025 ECFE AID REPORT, LINE 1.7) 16,620.57		***GENERAL DEBT SERVICE ADJUST***
1338	TIF ADJUST (MEMO)	1401	23 PAY 24 LIMIT 16,650.86	1700	REDUCTION DEBT SERVICE EXCESS, VOTER APPROVED = (760) X-1 =
1339	SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 28)	1402	23 PAY 24 LEVY 16,650.86	1701	OTHER ADJUST (MEMO) VOTER APPROVED
1340	OTHER ADJUST, GEN NTC OTHER (MEMO)	1403	FY2025 EARLY CHILD FAMILY ADJUST = ((1400)-(1402)) = 30.29-	1702	TOTAL DEBT SERV ADJUST VOTER APPROVED = (1700)+(1701) =
1341	TOTAL OTHER ADJUST, GEN NTC OTHER =(1338)+(1339) +(1340) =		***FY2023 HOME VISITING ADJ**	1703	REDUCTION DEBT SERVICE EXCESS, NON-VOTER APPROV = (761) X -1 =
		1404	FY2023 HOME VISITING FINAL ADJUSTMENT (FROM FY2023 ECFE HOME VISITING AID REPORT, LINE 8) 391.31	1704	OTHER ADJUST (MEMO) NON-VOTER APPROVED
		1405	21 PAY 22 LIMIT 336.91		***FY2025 LTFM DEBT LEVY ADJ***
		1406	21 PAY 22 LEVY 336.91	1705	FY2025 EST LTFM DEBT LEVY AUTHORITY (FROM WEBSITE FY2025 RPT, LINE 59) 44,730.00
	***GEN FUND ADJUST SUMMARY**	1407	FY2023 HOME VISIT ADJUSTMENT = ((1404)-(1405)) = 54.40	1706	23 PAY 24 LIMIT 44,730.00
1342	GENERAL RMV VOTER APPROVED =(1031)+(1039)+(1047) +(1053)+(1062)+(1137) +(1144)+(1151)+(1157) +(1169)+(1330) = 299.12		***FY2023 SCHOOL-AGE CARE***	1707	23 PAY 24 LEVY 44,730.00
1343	GENERAL RMV OTHER =(1011)+(1015)+(1019) +(1023)+(1055)+(1064) +(1109)+(1116)+(1123) +(1130)+(1163)+(1175) +(1334)= 17,554.31	1408	FY2023 AUTHORITY (FROM UFARS EXPENDITURES)	1708	FY2025 LTFM DEBT LEVY ADJ =(1705)-(1706)=
1344	GENERAL NTC VOTER =(1337) =	1409	21 PAY 22 LIMIT		***FY2024 LTFM DEBT LEVY ADJUST***
		1410	21 PAY 22 LEVY	1709	FY2024 EST LTFM DEBT LEVY AUTHORITY (FROM WEBSITE FY2024 RPT, LINE 59) 45,570.00
		1411	FY2023 SCH-AGE CARE ADJUSTMENT		

<b>**FY2024 LTFM DEBT LEVY ADJ CONT.**</b>		<b>***OPEB &amp; PEN DBT SERV ADJ CONT.***</b>		<b>***CERTIFIED LEVY RATIO BY FUND***</b>			
1710	22 PAY 23 LIMIT	45,570.00	1902	TOTAL OPEB DEBT SERV	2010	GENERAL	
1711	22 PAY 23 LEVY	45,570.00		ADJ VOTER APPROVED		=(2005)/(2009)=	.38738300
1712	TOTAL ADJUSTMENT			= (1900)+(1901) =	2011	COMMUNITY SERVICE	
	ADJ =(1709)-(1710)=					=(2006)/(2009)=	.01696692
1713	23 PAY 24 ADJ LIMIT		1903	REDUCTION DEBT EXCESS,	2012	GEN DEBT SERVICE	
1714	23 PAY 24 ADJ LEVY			NON-VOTER =GTR OF		=(2007)/(2009)=	.59565008
				[(921)OR(924)]X-1 =	2013	OPEB DEBT SERVICE	
1715	FY2024 LTFM DEBT LEVY		1904	OTHER OPEB DS ADJUST	2014	TOTAL	1.00000000
	ADJ =(1712)-(1713)=			(MEMO)NON-VOTER APPR			
			1905	TOTAL ADJUSTMENT			
				NON-VOTER APPROVED		<b>**ABATEMENT AID BY FUND (FROM**</b>	
				= (1903)+(1904) =		<b>PART III OF FY2025 ABATE AID RPT)</b>	
1716	FY2023 EST LTFM				2015	GENERAL	141.19
	DEBT LEVY AUTHORITY				2016	COMMUNITY SERVICE	13.53
	(FROM WEBSITE				2017	GENERAL DEBT SERVICE	
	FY2023 RPT, LINE 59)	44,684.84		<b>**ABATEMENT ADJUSTMENTS**</b>	2018	TOTAL	154.72
1717	21 PAY 22 LIMIT	44,672.16		<b>**INITIAL ABATEMENT LEVY ADJUST**</b>	2019	EST FY2025 ABATEMENT	
1718	21 PAY 22 LEVY	44,672.16	2000	SCHOOL TAXES ABATED		AID PRORATION FACTOR	1.00000000
				IN 2023			
1719	TOTAL ADJUSTMENT			IN 2023		<b>**PRORATED ABATEMENT AID BY FUND**</b>	
	= (1716)-(1717) =	12.68	2001	SCHOOL TAXES ADDED	2020	GENERAL	
				IN 2023		=(2019)X(2015)=	141.19
1720	22 PAY 23 ADJ LIMIT	12.68	2002	NET CHANGE IN SCHOOL	2021	COMMUNITY SERVICE	
1721	22 PAY 23 ADJ LEVY	12.68		TAXES		=(2019)X(2016)=	13.53
				= (2000)+(2001) =	2022	GENERAL DEBT SERVICE	
1722	23 PAY 24 ADJ LIMIT		2003	ABATEMENT RECOVERY		=(2019)X(2017)=	
1723	23 PAY 24 ADJ LEVY			REVENUE [GTR OF ZERO	2023	TOTAL	154.72
				OR -1X(2002)]			
1724	FY2023 DEBT LIMIT ADJUST			1,782.79		<b>**INITIAL ABATE LEVY ADJ BY FUND**</b>	
	= (1720)+(1722) =	12.68	2023	FY2025 ABATEMENT AID		<b>(ZERO IF NO LEVY AUTHORITY IN FUND)</b>	
1725	FY2023 DEBT LEVY ADJUST			154.72	2024	GENERAL=(2003)-(2023)-	
	= (1721)+(1723) =	12.68	2004	INITIAL ABATEMENT LEVY		(2025)-(2026)-(2027)=	549.43
1726	FY2023 LTFM DEBT LEVY			ADJUSTMENT	2025	COMMUNITY SERVICE [(2003)X	
	ADJ =(1719)-(1724)=			= (2003)-(2023) =		(2011)]-(2021) =	16.72
				1,628.07	2026	GENERAL DEBT SERV DBT [(2003)X	
1727	TOTAL DEBT SERV ADJUST			<b>**PAY 22 CERTIFIED LEVY PLUS**</b>		(2012)]-(2022) =	1,061.92
	NON-VOTER APPROVED			AUDITOR ADJUSTMENT BY FUND	2027	OPEB DEBT [(2003)X	
	= (1703)+(1704)+		2005	GENERAL		(2013)] =	
	(1708)+(1715)+(1726)=			775,608.01	2004	TOTAL = (2003)-(2023)	1,628.07
			2006	COMMUNITY SERVICE			
				33,970.71		<b>**ABATEMENT INTEREST ADJUSTMENT**</b>	
			2007	GENERAL DEBT SERVICE	2028	ABATEMENT INTEREST	
				1,192,594.84		DEDUCTED FROM TAX	
			2008	OPEB DEBT SERVICE		SETTLEMENTS IN 2023	
			2009	TOTAL			
				2,002,173.56			
1900	REDUCTION DEBT EXCESS,						
	VOTER APPROV = GTR OF						
	[(920)OR(923)] X-1 =						
1901	OTHER OPEB DS ADJUST						
	(MEMO) VOTER APPROVED						

\*\*\*ABATEMENT INTEREST ADJ BY FUND\*\*\*  
(ZERO IF NO LEVY AUTHORITY IN FUND)

2029	GENERAL =(2028) -(2030)	
	-(2031)-(2032)=	
2030	COMMUNITY SERVICE	
	=(2028)X(2011)=	
2031	GENERAL DEBT SERVICE	
	=(2028)X(2012)=	
2032	OPEB DEBT SERVICE	
	=(2028)X(2013)=	
2028	TOTAL	

\*\*\*CARRY-OVER ABATEMENT LEVY LIM\*\*\*  
(ZERO IF NO LEVY AUTHORITY IN FUND)

2051	GENERAL=(2043)-(2047)	
	OR MEMO	.01
2052	COMMUNITY SERVICE =(2044)-(2048)	
	OR MEMO	
2053	GENERAL DEBT SERVICE =(2045)-(2049)	
	OR MEMO	.01-
2054	OPEB DEBT SERVICE =(2046)-(2050)	
	OR MEMO	
2055	TOTAL	

\*\*\*ADVANCE ABATE ADJUST BY FUND\*\*\*  
(ZERO IF NO LEVY AUTHORITY IN FUND)

2069	GENERAL=(2059)-(2068)-	
	(2070)-(2071)-(2072)=	475.77-
2070	COMMUNITY SERVICE	
	=(2061)-(2065)=	20.22-
2071	GENERAL DEBT SERVICE	
	=(2062)-(2066)=	638.91-
2072	OPEB DEBT SERVICE	
	=(2063)-(2067)=	
2073	TOTAL	1,134.90-

\*\*FY2023 ABATEMENT AID ADJUST\*\*  
(ZERO IF NO LEVY AUTHORITY IN FUND)

2033	GENERAL	
2034	COMMUNITY SERVICE	
2035	GENERAL DEBT SERVICE	
2036	OPEB DEBT SERVICE	
2037	TOTAL	

\*\*ADVANCE ABATEMENT LEVY ADJUST\*\*

2056	SCHOOL TAXES ABATED	
	IN 1ST 6 MO OF 2024	
2057	SCHOOL TAXES ADDED	
	IN 1ST 6 MO OF 2024	
2058	NET CHANGE IN SCHOOL	
	TAXES (2056)+(2057)	
2059	TOTAL ADVANCE ABATE	
	LEVY AUTHORITY [GTR OF	
	ZERO OR -1X(2058)]	

\*\*TOTAL INITIAL LEVY LIMITATION\*\*  
SUMMARY BEFORE OFFSETTING ADJUST

\*\*GEN FUND INITIAL LEVY SUMMARY\*\*

3000	GENERAL RMV	
	VOTER APPROVED	
	= (506)+(1342) =	10,610.82
3001	GENERAL RMV OTHER	
	= (507)+(1343) =	398,365.43
3002	GENERAL NTC VOTER APPROVED	
	= (508)+(1344) =	
3003	GENERAL NTC OTHER	
	+(509)+(1345)+(2038)	
	+(2051)+(2069) =	475,649.31
3004	TOTAL GENERAL FUND	
	INITIAL LEVY LIMITATION	
	= (3000)+(3001)	
	+ (3002)+(3003) =	884,625.56

\*\*TOTAL REGULAR ABATE LEVY ADJ\*\*

2038	GENERAL =	
	(2024)+(2029)+(2033)=	549.43
2039	COMMUNITY SERVICE =	
	(2025)+(2030)+(2034)=	16.72
2040	GENERAL DEBT SERVICE =	
	(2026)+(2031)+(2035)=	1,061.92
2041	OPEB DEBT SERVICE =	
	(2027)+(2032)+(2036)=	
2042	TOTAL	1,628.07

\*\*ADVANCE ABATEMENT AUTH BY FUND\*\*

2060	GENERAL = (2059)	
	-(2061)-(2062)-(2063)	
2061	COMMUNITY SERVICE	
	=(2059)X(2011)=	
2062	GENERAL DEBT SERVICE	
	=(2059)X(2012)=	
2063	OPEB DEBT SERVICE	
	=(2059)X(2013)	
2059	TOTAL	

\*\*COM SERV INITIAL LEVY SUMMARY\*\*

3005	TOTAL COMMUNITY SERVICE	
	FUND INITIAL LEVY LIMITATION	
	= (639)+(1416)+(2039)	
	+ (2052)+(2070) =	48,327.95

\*\*CARRY-OVER ABATE LEVY AUTHORITY\*\*

\*\*PAY 24 REGULAR ABATEMENT LIMIT\*\*

2043	GENERAL	272.83
2044	COMMUNITY SERVICE	8.41
2045	GENERAL DEBT SERVICE	458.75
2046	OPEB DEBT SERVICE	

\*\*PREVIOUS ADVANCE ABATEMENT LEVY\*\*  
(PAY 23 PREVIOUS ADVANCE PLUS  
PAY 24 ADVANCE LEVY)

2064	GENERAL	475.77
2065	COMMUNITY SERVICE	20.22
2066	GENERAL DEBT SERVICE	638.91
2067	OPEB DEBT SERVICE	
2068	TOTAL	1,134.90

\*\*GEN DBT SERV INITIAL LEVY SUMMARY\*\*

3006	GEN DEBT SERVICE	
	VOTER APPROVED	
	= (810)+(1702)+(2040)	
	+ (2053)+(2071) =	1,055,568.00

\*\*PAY 24 REGULAR ABATEMENT LEVY\*\*

2047	GENERAL	272.82
2048	COMMUNITY SERVICE	8.41
2049	GENERAL DEBT SERVICE	458.76
2050	OPEB DEBT SERVICE	

3007	GEN DEBT SERVICE	
	OTHER	
	= (811)+(1727)+(2040)	
	+ (2053)+(2071) =	49,140.00

***GEN DBT SERV INI SUMMARY CONT.***	***COLLECT NEGATIVE ADJUSTMENTS*** IN GENERAL AND COMM ED FUNDS	***COLLECT NEGATIVE ADJUSTMENTS*** IN GENERAL DEBT SERV FUND
3008 TOTAL DEBT SERVICE FUND INITIAL LEVY LIMITATION = (3006)+(3007) = 1,104,708.00	3020 GEN RMV VOTER NEGATIVE OFFSET	3032 GDS VOTER NEGATIVE OFFSET
**OPEB/PENSION DEBT SVC INITIAL** LEVY SUMMARY***	3021 GEN RMV OTHER NEGATIVE OFFSET	**COLLECT NEGATIVE ADJUSTMENTS** IN GENERAL DEBT SERV FUND
3009 OPEB/PENSION DEBT SERVICE VOTER APPROVED = (902)+(1900)+(2041) + (2054)+(2072) =	3022 GEN NTC VOTER NEGATIVE OFFSET	3033 GDS OTH NEGATIVE OFFSET
3010 OPEB/PENSION DEBT SERVICE OTHER = (907)+(1903)+(2041) + (2054)+(2072) =	3023 GEN NTC OTHER NEGATIVE OFFSET	3034 GDS VOTER NET OFFSET ADJ = (3030)+(3032) =
3011 TOTAL OPEB/PENSION DEBT SERVICE FUND INITIAL LEVY LIMITATION = (3009)+(3010) =	3024 COM SERV NEGATIVE OFFSET	3035 GDS OTH NET OFFSET ADJ = (3031)+(3033) =
***OFFSETTING ADJUSTMENTS*** (COUNTY AUDITORS CANNOT SPREAD LEVIES BASED ON A NEGATIVE TAX RATE. TOTAL LEVY LIMITATIONS BY TRUTH IN TAXATION LEVY/FUND CATEGORY SHOWN ON PAGE 30 MUST BE ZERO OR GREATER).	**NET OFFSETTING ADJUSTMENTS** IN GEN AND COM SERV	3036 OPEB/PENSION DEBT SERVICE VOTER POSITIVE OFFSET GTR OF 0 OR [-(3009)]
**OFFSET CARRIED FORWARD**	3025 GEN RMV VOTER NET OFFSET ADJ = (3015)+(3020) =	**POSITIVE OFFSETTING ADJUSTMENT** IN OPEB/PENSION DEBT SERV FUND
3012 GENERAL	3026 GEN RMV OTHER NET OFFSET ADJ = (3016)+(3021) =	3037 OPEB/PENSION DEBT SERVICE OTHER POSITIVE OFFSET GTR OF 0 OR [-(3010)]
3013 GENERAL DEBT SERVICE	3027 GEN NTC VOTER NET OFFSET ADJ = (3017)+(3022) =	3038 OPEB/PENSION DEBT SERVICE VOTER NEGATIVE OFFSET
3014 OPEB/PENSION DEBT SERVICE	3028 GEN NTC OTHER NET OFFSET ADJ = (3018)+(3023) =	**COLLECT NEGATIVE ADJUST** IN OPEB/PENSION DEBT SERV FUND
**POSITIVE OFFSETTING ADJUSTMENTS** IN GENERAL AND COM SERV FUNDS	3029 COM SERV NET OFFSET ADJ = (3019)+(3024) =	3039 OPEB/PENSION DEBT SERVICE OTHER NEGATIVE OFFSET
3015 GENERAL RMV VOTER POSITIVE OFFSET GTR 0 OR [0-(3000)]	**POSITIVE OFFSETTING ADJ** IN GENERAL DEBT SERV FUND	**NET OFFSETTING ADJUSTMENTS** IN OPEB/PENSION DEBT SERV FUND
3016 GENERAL RMV OTHER POSITIVE OFFSET GTR 0 OR [0-(3001)]	3030 GDS VOTER POSITIVE OFFSET GTR OF 0 OR [-(3006)]	3040 OPEB/PENSION DEBT SERVICE VOTER NET OFFSET ADJ = (3036)+(3038) =
3017 GENERAL NTC VOTER POSITIVE OFFSET GTR 0 OR [0-(3002)]	3031 GDS OTHER POSITIVE OFFSET GTR OF 0 OR [-(3007)]	3041 OPEB/PENSION DEBT SERVICE OTHER NET OFFSET ADJ = (3037)+(3039) =
3018 GENERAL NTC OTHER POSITIVE OFFSET GTR 0 OR [0-(3003)]		
3019 COMMUNITY SERVICE POSITIVE OFFSET GTR 0 OR [0-(3005)]		



***NET NEGATIVE ADJ BALANCE*** TO BE CARRIED FORWARD		***TACONITE REFERENDUM DATA*** INFORMATION ONLY		***FY2024 TACONITE RECEIPTS*** (FEB 2024 & AUG 2024 PYMT) USED TO CALCULATE PAY 25 LEVY LIMITATION REDUCTION	
3042	GENERAL ADJUST BALANCE FORWARD = (3012)-(3025) -(3026)-(3027)-(3028) -(3029) =	4000	1983-84 RESIDENT PU		
		4001	2011-12 RESIDENT PU		
		44	2023-24 RES PU (PRE)	474.19	4015 TAC POT 13.72 CENTS PER TON (INITIAL AMT)
		57	2025-26 ADJ PU (EST)	425.40	
3043	GENERAL DEBT SERVICE ADJUST BALANCE FORWARD =(3013) -(3034)-(3035) =	4002	TACONITE REG REF PU =GTR (4000) OR (44)=		4016 CITY/TWP REPLACEMENT NOT USED THIS YEAR
3044	OPEB/PENSION DEBT SERVICE ADJUST BALANCE FORWARD =(3040)-(3041)=	4003	2011 NET TAX CAPACITY		4017 TAC POT ALLOCATED TO OTHER TAC SCHOOL DIST TO FUND LINE (4027)
3045	TOTAL ADJUST BALANCE FORWARD =(3042) +(3043)+(3044)=	4004	TAC REF REV REDUCT FOR BOTH REG AND ADD REF = (4003)X1.8% =		4018 TAC POT ALLOCATED TO CITIES AND TOWNSHIPS (SEE SPREADSHEET)
	**LEVY AFTER OFFSETS** STARTING POINT FOR MAX EFFORT ADJUSTMENTS	4005	REG FRONT END FORMULA = (4002)X\$175 =		4019 TAC POT RECEIPTS BASE = (4015)-(4016) -(4017)-(4018) =
3500	GEN DEBT VOTER APPR 1,055,568.00	4006	TAC REG REF REV = GTR 0 OR [(4005)-(4004)] =		4020 MINING 3.43 CENTS/TON
3501	GEN DEBT OTHER 49,140.00				4021 TAC RAILR GRANDFATHER
	**MAXIMUM EFFORT LOAN AID**		**FY2026 TAC ADD REF REV**		4022 DEER RVR GRANDFATHER
3502	ACT MAX EFF LOAN AID FOR FY2018 - FY2025	4007	FY 13 REF REV ALLOW		4023 FY2024 ELIGIBLE TAC RECEIPTS BASE AMOUNT =SUM (4019)TO(4022)=
3503	PAY 17 - PAY 24 ACT MAX EFF LOAN AID LEVY LIMIT ADJUST (ALL FUNDS) =	4008	TAC REF ADD ALLOWANCE = (4007)+\$415 =		4024 MAX TAC REDUCT = 95% OF [(4023)+(4018)]
3504	REQUESTED DEBT DEFEASANCE AMOUNT BY END OF FY2026	4009	ADD FRONT END FORMULA = (4001)X(4008) =		4025 TOTAL PAY 23 TAC LEVY LIMIT ADJUST ON LEVY LIMIT & CERTIFICATION
3505	BAL AVAIL END FY2026 (3502)+(3503) =	4010	TAC ADD BASE = GTR 0 OR [(4009)-(4004)] =		4026 FY2024 ELIG DIST TAC REPL AMT PLUS PAY 23 TAC LEVY ADJUSTMENT =(4023) +(4025)-(4018)=
	**LEVY LIMITS ARE REDUCED** IN THE FOLLOWING ORDER	4011	TAC ADD REF REVENUE = (4010)X22.5% =		4027 TAC POT ALLOCATED FROM OTHER TAC SCH DIST FOR PAY 23 LEVY REPLACMENT [NOT INCL IN (4023)]
3506	GEN DEBT VOTER =		**FY2026 TAC TOTAL REF REV** (JULY 2022 PAYMENT)		4028 TAC PROP TAX RELIEF ACCOUNT TRANSFER FOR PAY 23 LEVY REPLACMENT [NOT INCL IN (4023)]
3507	GEN DEBT OTHER =	4012	TAC TOTAL REF REV = (4006)+(4011) =		4029 FY2024 ADDITIONAL TAC POT 11 CENTS/TON [NOT INCL IN (4023)]
3508	MAX EFF LEVY LIMIT ADJ = =(3506)+(3507)=	4013	MAXIMUM EC RESERVE = (57)X\$25 =		
3509	MAX EFFORT LOAN AID RETAINED FOR FUTURE USE =(3505)+(3508) =	4014	RSVD EARLY CHILDHOOD = LSR OF (4012) OR (4013)=		

\*\*\*FY2024 TACONITE RECEIPT CONT.\*\*\*

\*\*\*LEVY LIMIT SUBJECT TO\*\*\*  
 TACONITE ADJUSTMENT CONT.

4030 FY2024 TAC BLDG MAINT  
 & REPAIR 4 CENTS/TON  
 [NOT INCL IN (4023)]

4052 REMAINING REDUCTION  
 = (4048)+(4051) =

\*\*LEVY LIMIT SUBJECT TO\*\*  
 TACONITE ADJUSTMENT

4053 GEN OTH RMV = -1 X (LSR  
 OF (4034) OR (4052))=

4054 REMAINING REDUCTION  
 = (4052)+(4053) =

4031 COMMUNITY SERVICE  
 4032 OTHER GENERAL NTC

4055 OPER REF = -1 X (LSR  
 OF (4036) OR (4054))=

4033 REDUCED OTHER NTC FOR  
 LIMITED LTFM LEVY

4056 REMAINING REDUCTION  
 = (4054)+(4055) =

4034 OTHER GENERAL RMV

4057 CAP PROJ = -1 X (LSR  
 OF (4038) OR (4056))=

4035 OP REFERENDUM (VOTER)  
 4036 = 50% OF (4035) =

4058 REMAINING REDUCTION  
 = (4056)+(4057) =

4037 CAP PROJ LIMIT (VOTER)  
 4038 = 50% OF (4037) =

4059 OPEB DEBT TAC ADJUST  
 VOTER APPR= -1 X (LSR  
 OF (4041) OR (4058))=

4039 NET OPEB DEBT SERV LEVY  
 NON-VOTER APPR BONDS

4060 REMAINING REDUCTION  
 = (4058)+(4059) =

4040 NET OPEB DEBT SERV LEVY  
 FOR VOTER APPR BONDS

4041 = 50% OF (4040) =

4061 GDS TACONITE ADJUST  
 VOTER APPR= -1 X (LSR  
 OF (4044) OR (4060))=

4042 NET GEN DEBT SERV LEVY  
 NON-VOTER APPR BONDS

4062 TOTAL TACONITE LEVY  
 LIMITATION ADJUST =  
 (4045)+(4047)+(4049)+  
 (4051)+(4053)+(4055)+  
 (4057)+(4059)+(4061)=

4043 NET GEN DEBT SERV LEVY  
 FOR VOTER APPR BONDS

4044 = 50% OF (4043) =

4063 CITY/TOWNSHIP DISTRIBUTION  
 = (4024)+(4062) =

4045 COM SERV = -1 X (LSR  
 OF (4024) OR (4031))=

4046 REMAINING REDUCTION  
 = (4024)+(4045) =

FY2026 LEVY, AID & REVENUE SUMMARY  
 BY FUND CONTINUES ON PAGE 29

4047 GEN OTH NTC = -1 X (LSR  
 OF (4033) OR (4046))=

4048 REMAINING REDUCTION  
 = (4046)+(4047) =

4049 OPEB TACONITE ADJUST  
 NON-VOTER = -1 X (LSR  
 OF (4039) OR (4048))=

4050 REMAINING REDUCTION  
 = (4048)+(4049) =

4051 GDS TACONITE ADJUST  
 NON-VOTER = -1 X (LSR  
 OF (4042) OR (4050))=

5000	***FY2026 LEVY, AID & REVENUE*** SUMMARY BY FUND (ESTIMATE AT TIME OF PROPOSED LEVY CERTIFICATION)	***GENERAL DEBT SERVICE FUND***	***TOTAL, ALL FUNDS***
	**GENERAL FUND**	5013 GEN DEBT SERVICE VOTER APPROVED =(3006)+(3034) +(3506)+(4061)=	5025 TOTAL LEVY LIMIT = (5005)+(5009) + (5015)+(5022) =
5001	GEN RMV VOTER APPROVED =(3000)+(3025) +(4055)=	10,610.82	1,055,568.00
5002	GENERAL RMV OTHER = (3001)+(3026) +(4053) =	398,365.43	5026 TOTAL AID = (5006)+(5010) + (5016) =
5003	GEN NTC VOTER APPROVED = (3002)+(3027) +(4057)=		49,140.00
5004	GENERAL NTC OTHER = (3003)+(3028) +(4047)=	475,649.31	5027 TOTAL MAX EFFORT AID USED = (5017) =
5005	TOTAL GENERAL FUND LEVY LIMITATION = (5001)+(5002)+(5003) + (5004) =	884,625.56	5028 TOTAL TACONITE RECEIPTS = (5007)+(5011) + (5018)+(5023) =
5006	TOTAL GENERAL FUND AID = (326)+(333)+(338) + (344)+(345)+(361) +(386)+(443)+(2020) =	5,436,524.10	5029 TOTAL REVENUE = (5008)+(5012) + (5019)+(5024) =
5007	TACONITE RECEIPTS = -1*(4047)-(4053) - (4055)-(4057) =		7,486,012.00
5008	TOTAL GENERAL FUND REVENUE = (5005)+ (5006)+(5007)=	6,321,149.66	
	**COMMUNITY SERVICE FUND**		
5009	TOTAL COMMUNITY SERVICE FUND LEVY LIMITATION = (3005)+ (3029)+(4045)=	48,327.95	5018 TACONITE RECEIPTS = -(4051)-(4061) =
5010	TOTAL COM SERV FUND AID = (610)+(620)+(625) +(632)+(637)+(2021) =	11,826.39	5019 TOTAL DEBT SERVICE FUND REVENUE =(5015)+(5016) + (5017)+(5018)=
5011	TACONITE RECEIPTS = -1*(4045) =		1,104,708.00
5012	TOTAL COMM SERV FUND REVENUE = (5009) +(5010)+(5011)	60,154.34	**OPEB/PENSION DEBT SERVICE FUND**
			5020 OPEB/PENSION DEBT SERVICE VOTER APPROVED = (3009)+(3040) +(4059)=
			5021 OPEB/PENSION DEBT SERVICE OTHER = (3010)+(3041) +(4049)=
			5022 TOTAL OPEB/PENSION DEBT SERVICE FUND LEVY LIMITATION = (5020)+(5021) =
			5023 TACONITE RECEIPTS = -(4049)-(4059) =
			5024 TOTAL OPEB/PENSION DEBT SERVICE FUND REVENUE =(5022)+(5023)

I. COMPUTATION OF 2024 PAYABLE 2025 LEVY LIMITATION BY FUND (BEFORE COUNTY AUDITOR ADJUSTMENTS):

FUND	INITIAL LEVY LIMITATION	LIMITATION ADJUSTMENTS	ABATEMENT ADJUSTMENTS	OFFSET ADJUSTMENTS	TAC/MAX EFF ADJUSTMENT	MAXIMUM LEVY LIMITATION
GEN-RMV VOTER-EXEMP	10,311.70	299.12	N/A			10,610.82
GEN-RMV OTHER-EXEMP	380,811.12	17,554.31	N/A			398,365.43
GEN-NTC VOTER-EXEMP			N/A			
GEN-NTC OTHER-GENED	N/A	N/A	N/A	N/A	N/A	N/A
GEN-NTC OTHER-EXEMP	491,941.87	16,366.23-		73.67		475,649.31
TOTAL GENERAL	883,064.69	1,487.20		73.67		884,625.56
COM SERV-EXEMP	48,307.34	24.11		3.50-		48,327.95
DEBT-VOTER-NONEXEMP	1,055,145.00			423.00		1,055,568.00
DEBT-OTHER-NONEXEMP	49,140.00					49,140.00
TOTAL DEBT SERV	1,104,285.00			423.00		1,104,708.00
OPEB-VOTER-NONEXEMP						
OPEB-OTHER-NONEXEMP						
TOTAL OPEB/PENSION						
TOTAL	2,035,657.03	1,511.31		493.17		2,037,661.51

II. COMPARISON OF 2023 PAYABLE 2024 LEVY LIMITATION WITH 2024 PAYABLE 2025 LEVY LIMITATION (BEFORE COUNTY AUDITOR ADJUSTMENTS):

FUND	2023 PAY 2024 LIMITATION	2024 PAY 2025 LIMITATION	INCREASE (DECREASE)	PERCENT CHANGE
GENERAL	910,816.87	884,625.56	26,191.31-	2.88-
COMMUNITY SERVICE	37,812.41	48,327.95	10,515.54	27.81
GENERAL DEBT SERVICE	1,102,203.51	1,104,708.00	2,504.49	.23
OPEB DEBT SERVICE				
TOTAL	2,050,832.79	2,037,661.51	13,171.28-	.64-

III. COMPARISON OF 2023 PAYABLE 2024 CERTIFIED LEVY PLUS COUNTY AUDITOR ADJUSTMENTS WITH 2024 PAYABLE 2025 CERTIFIED LEVY PLUS COUNTY AUDITOR ADJUSTMENTS:

FUND	2023 PAY 2024 CERTIFIED LEVY + ADJUSTMENTS	2024 PAY 2025 CERTIFIED LEVY + ADJUSTMENTS	INCREASE (DECREASE)	PERCENT CHANGE
GENERAL	910,816.87			
COMMUNITY SERVICE	37,812.41			
GENERAL DEBT SERVICE	1,102,203.51			
OPEB DEBT SERVICE				
TOTAL AFTER ADJUSTMENTS	2,050,832.79			

LINE #	LIMITATION COMPONENTS	2023 PAY 2024 LIMITATION	2023 PAY 2024 CERTIFIED LEVY	2024 PAY 2025 LIMITATION	2024 PAY 2025 PROPOSED LEVY	2024 PAY 2025 CERTIFIED LEVY NOTES
SUBTOTALS BY LEVY CATEGORY						
(5001)	GENERAL-RMV VOTER	10,820.23	10,820.23	10,610.82	10,610.82	
(5002)	GENERAL-RMV OTHER	387,163.63	387,163.63	398,365.43	398,365.43	
(5003)	GENERAL-NTC VOTER					
(5004)	GENERAL-NTC OTHER	512,833.02	512,833.01	475,649.31	475,649.31	
(5009)	COMMUNITY SERV-NTC OTHER	37,812.41	37,812.41	48,327.95	48,327.95	
(5013)	GENL DEBT-NTC VOTER	1,057,473.51	1,057,473.51	1,055,568.00	1,055,568.00	*1
(5014)	GENL DEBT-NTC OTHER	44,730.00	44,730.00	49,140.00	49,140.00	*1
(5020)	OPEB DEBT-NTC VOTER					
(5021)	OPEB DEBT-NTC OTHER					
SUBTOTALS BY FUND						
(5005)	GENERAL FUND	910,816.87	910,816.87	884,625.56	884,625.56	
(5009)	COMMUNITY SERVICES FUND	37,812.41	37,812.41	48,327.95	48,327.95	
(5015)	GENERAL DEBT SERVICE FUND	1,102,203.51	1,102,203.51	1,104,708.00	1,104,708.00	
(5022)	OPEB/PENSION DEBT SERVICE FUND					
SUBTOTALS BY TAX BASE						
	REFERENDUM MARKET VALUE	397,983.86	397,983.86	408,976.25	408,976.25	
	NET TAX CAPACITY	1,652,848.93	1,652,848.93	1,628,685.26	1,628,685.26	
SUBTOTALS BY TRUTH IN TAXATION CATEGORY						
	VOTER APPROVED	1,068,293.74	1,068,293.74	1,066,178.82	1,066,178.82	
	OTHER	982,539.05	982,539.05	971,482.69	971,482.69	
TOTAL LEVY						
	TOTAL LEVY	2,050,832.79	2,050,832.79	2,037,661.51	2,037,661.51	

ALLOWABLE INCREASE

ALLOWABLE INCREASE AMOUNT

MAXIMUM ALLOWABLE CERTIFIED LEVY

2,037,661.51

FOOTNOTES:

\*1 SCHOOL BUILDING BOND AGRICULTURAL CREDIT WILL BE CALCULATED USING THE GENERAL DEBT SERVICE LEVY CATEGORIES

NOTE TO SCHOOL DISTRICTS: MUST CERTIFY PROPOSED AND FINAL LEVIES VIA THE WEB-BASED LEVY CERTIFICATION SYSTEM AVAILABLE ON THE MDE WEBSITE, [HTTP://EDUCATION.STATE.MN.US](http://EDUCATION.STATE.MN.US).

LINE #	LIMITATION COMPONENTS	2023 PAY 2024 LIMITATION	2023 PAY 2024 CERTIFIED LEVY	2024 PAY 2025 LIMITATION	2024 PAY 2025 PROPOSED LEVY	2024 PAY 2025 CERTIFIED LEVY	NOTES
GENERAL REFER MARKET VALUE VOTER APPROVED:							
(313)	1ST TIER RMV REFER	10,592.88	10,592.88	10,311.70	10,311.70		*2
(314)	2ND TIER RMV REFER						*2
(315)	UNEQUALIZED RMV REFER						
(1031)	FY2025 1ST TIER REF ADJUST	218.16	218.16	72.72	72.72		*2
(1039)	FY2025 2ND TIER REF ADJUST						*2
(1047)	FY2025 UNEQUAL REF ADJUST						
(1053)	FY2025 TBRA ALLOC ADJUST						*2
(1062)	FY2025 REF HOLD HARMLESS ADJ						
(1137)	FY2023 1ST TIER REF ADJUST	9.19	9.19	226.40	226.40		
(1144)	FY2023 2ND TIER REF ADJUST						
(1151)	FY2023 UNEQUAL REF ADJUST						
(1157)	FY2023 TBRA ALLOC ADJUST						
(1169)	FY2023 REF HOLD HARMLESS ADJ						
(1334)	OTHER RMV REF ADJUST (MEMO)						
(3025)	RMV REF NET OFFSET-ADJUST						
(4055)	REFERENDUM TACONITE ADJUST						
(5001)	TOTAL GENERAL - RMV VOTER APPROVED	10,820.23	10,820.23	10,610.82	10,610.82		
GENERAL REFER MARKET VALUE OTHER:							
(310)	1ST TIER LOCAL OPTIONAL	115,909.29	115,909.29	122,941.09	122,941.09	122,941.09	*3
(238)	2ND TIER LOCAL OPTIONAL	185,288.00	185,288.00	180,369.60	180,369.60	180,369.60	*3
(242)	EQUITY	72,356.27	72,356.27	70,494.10	70,494.10		*3
(245)	TRANSITION	7,197.39	7,197.39	7,006.33	7,006.33		*3
(1011)	FY2025 LOR TIER 1 ADJUST	58.08	58.08	27.24	27.24		*3
(1015)	FY2025 LOR TIER 2 ADJUST	3,816.00	3,816.00	1,272.00	1,272.00		*3
(1019)	FY2025 EQUITY ADJUST	1,534.41	1,534.41	507.73	507.73		*3
(1023)	FY2025 TRANSITION ADJUST	148.23	148.23	49.41	49.41		*3
(1055)	FY2025 LOR TIER 1 TBRA ADJUST						*2
(1064)	FY2025 LOR TIER 1 HOLD HARM ADJ						
(1109)	FY2023 LOR TIER 1 ADJUST	73.33	73.33	10,107.56	10,107.56	10,107.56	
(1116)	FY2023 LOR TIER 2 ADJUST	555.44	555.44	3,960.16	3,960.16	3,960.16	
(1123)	FY2023 EQUITY ADJUST	259.08	259.08	1,551.43	1,551.43		
(1130)	FY2023 TRANSITION ADJUST	21.58	21.58	153.83	153.83		
(1163)	FY2023 LOR TIER 1 TBRA ADJUST						
(1175)	FY2023 LOR TIER 1 HOLD HARMLESS						
(1339)	OTHER ADJ, GEN OTHER RMV	53.47-	53.47-	75.05-	75.05-		
(3026)	GENERAL OTH RMV NET OFFSET ADJ						
(4053)	GENERAL OTH RMV TACONITE ADJUST						
(5002)	TOTAL GENERAL - RMV OTHER	387,163.63	387,163.63	398,365.43	398,365.43		

FOOTNOTES:

\*2 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING REFERENDUM EQUALIZATION AID (PRIOR TO TAX BASE REPLACEMENT AID AND REFERENDUM HOLD HARMLESS).  
\*3 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING GENERAL EDUCATION AID. FISCAL YEAR (FY) REFERENCES IN THE LIMITATION COMPONENTS COLUMN RELATE TO PAYABLE 2025. FOR PAYABLE 2024 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2023 PAY 2024 LIMITATION	2023 PAY 2024 CERTIFIED LEVY	2024 PAY 2025 LIMITATION	2024 PAY 2025 PROPOSED LEVY	2024 PAY 2025 CERTIFIED LEVY NOTES
GENERAL NET TAX CAPACITY VOTER APPROVED:						
(492)	CAPITAL PROJECT REFERENDUM					
(1337)	OTHER NTC VOTER ADJ					
(4057)	CAPITAL PROJ TACONITE ADJ					
(5003)	TOTAL GENERAL - NTC VOTER APPROVED					

LINE #	LIMITATION COMPONENTS	2023 PAY 2024 LIMITATION	2023 PAY 2024 CERTIFIED LEVY	2024 PAY 2025 LIMITATION	2024 PAY 2025 PROPOSED LEVY	2024 PAY 2025 CERTIFIED LEVY NOTES
GENERAL NET TAX CAPACITY OTHER:						
INITIAL LEVIES:						
(232)	OPERATING CAPITAL	80,071.32	80,071.32	87,334.98	87,334.98	*3
(337)	ALT TEACHER COMP (Q COMP)					*4
(359)	ACHIEVEMENT & INTEGRATION	7,483.87	7,483.87	6,616.34	6,616.34	*5
(363)	FY2025 REEMPLOYMENT INS	24,817.00	24,817.00	30,711.46	30,711.46	
(365)	SAFE SCHOOLS	15,732.00	15,732.00	15,314.40	15,314.40	
(368)	SAFE SCHOOLS INTERMEDIATE					
(371)	JUDGMENT					*6
(373)	ICE ARENA					
(385)	FY2025 CAREER TECHNICAL	23,914.33	23,914.33	21,596.72	21,596.72	
(389)	FY2024 ANNUAL OTHER POST- EMPLOYMENT BENEFITS (OPEB)					
(444)	LT FACILITIES EQUAL	102,494.05	102,494.05	98,794.67	98,794.67	*4
(445)	LT FACILITIES UNEQUAL					
(455)	DISABLED ACCESS					
(489)	BUILDING/LAND LEASE	68,000.00	68,000.00	68,000.00	68,000.00	
(490)	COOP BUILDING REPAIR					
(491)	OTHER CAPITAL (MEMO)					
(494)	CONSOL/TRANSITION					
(495)	REORG OPERATING DEBT					
(496)	FY2025 HEALTH BENEFITS					
(497)	ADDITIONAL RETIREMENT					
(498)	SEVERANCE					
(499)	ADMINISTRATIVE DISTRICT					
(500)	SWIMMING POOL	204,237.07	204,237.07	163,573.30	163,573.30	
(501)	TREE GROWTH					
(502)	CONSOL/RETIREMENT					
(503)	ECON DEV ABATEMENT					
(504)	OTHER GENERAL (MEMO)					
(5005A)	SUBTOTAL - INITIAL LEVIES - GENERAL NTC OTHER	526,749.64	526,749.64	491,941.87	491,941.87	

FOOTNOTES:

- \*3 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING GENERAL EDUCATION AID.
- \*4 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN EQUALIZATION AID.
- \*5 70% OF INTEGRATION REVENUE IS PROVIDED BY STATE AID. DISTRICT MUST PROVIDE 30% OF INTEGRATION REVENUE EITHER THROUGH THIS LEVY OR THROUGH OTHER DISTRICT FUNDS.
- \*6 WITH COMMISSIONER APPROVAL, DISTRICTS MAY SPREAD THIS LEVY OVER UP TO THREE YEARS.

FISCAL YEAR (FY) REFERENCES IN THE LIMITATION COMPONENTS COLUMN RELATE TO PAYABLE 2025. FOR PAYABLE 2024 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.



LINE #	LIMITATION COMPONENTS	2023 PAY 2024 LIMITATION	2023 PAY 2024 CERTIFIED LEVY	2024 PAY 2025 LIMITATION	2024 PAY 2025 PROPOSED LEVY	2024 PAY 2025 CERTIFIED LEVY NOTES
GENERAL NET TAX CAPACITY OTHER (CON'T):						
LEVY ADJUSTMENTS:						
(1003)	FY2025 OPER CAPITAL ADJUST	332.36	332.36	386.84-	386.84-	*3
(1102)	FY2023 OPER CAPITAL ADJUST	271.14	271.14	291.49	291.49	
(1072)	FY2025 ALT TEACHER COMP ADJUST					*7
(1204)	FY2023 ALT TEACHER COMP ADJUST					
(1068)	FY2025 ACHIEVE & INTEG ADJUST	2,193.60	2,193.60	18.52	18.52	*5
(1182)	FY2023 ACHIEVE & INTEG ADJUST	3,686.55-	3,686.55-	3,763.97-	3,763.97-	*5
(1187)	FY2023 REEMPLOYMENT ADJUST					
(1192)	FY2023 SAFE SCHOOLS ADJUST	327.24-	327.24-	336.24	336.24	
(1197)	FY2023 SAFE SCHOOLS INTERM ADJ					
(1230)	FY2023 CAREER TECHNICAL ADJUST	14,657.38-	14,657.38-	16,716.25-	16,716.25-	
(1234)	FY2023 HEALTH BENEFITS ADJUST					
(1240)	FY2023 ANNUAL OPEB ADJUST					
(1076)	FY2025 LTFM EQUAL ADJUST	2,934.36	2,934.36	1,010.69	1,010.69	
(1080)	FY2025 LTFM UNEQUAL ADJUST					
(1081)	FY2025 H&S REBATE ADJ					
(1088)	FY2024 LTFM EQUAL ADJUST					
(1095)	FY2024 LTFM UNEQUAL ADJUST					
(1215)	FY2023 LTFM EQUAL ADJUST	1,374.39-	1,374.39-	2,843.89	2,843.89	
(1226)	FY2023 LTFM UNEQUAL ADJUST					
(5005B)	SUBTOTAL - ADJUSTMENTS-THIS PAGE					
	GENERAL NTC OTHER	14,314.10-	14,314.10-	16,366.23-	16,366.23-	

FOOTNOTES:

- \*3 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING GENERAL EDUCATION AID.
- \*5 70% OF INTEGRATION REVENUE IS PROVIDED BY STATE AID. DISTRICT MUST PROVIDE 30% OF INTEGRATION REVENUE EITHER THROUGH THIS LEVY OR THROUGH OTHER DISTRICT FUNDS.
- \*7 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN ALTERNATIVE COMPENSATION EQUALIZATION

FISCAL YEAR (FY) REFERENCES IN THE LIMITATION COMPONENTS COLUMN RELATE TO PAYABLE 2025. FOR PAYABLE 2024 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2023 PAY 2024 LIMITATION	2023 PAY 2024 CERTIFIED LEVY	2024 PAY 2025 LIMITATION	2024 PAY 2025 PROPOSED LEVY	2024 PAY 2025 CERTIFIED LEVY NOTES
GENERAL NET TAX CAPACITY OTHER (CON'T):						
LEVY ADJUSTMENTS:						
(1327)	PAY 22 LEASE ADJUST					
(1328)	LEASE LEVY ADJ (MEMO)					
(1329)	OTHER CAPITAL ADJUST (MEMO)					
(758)	FY2026 FAC & EQUIP BOND ADJUST					
(1331)	ECON DEV ABATE ADJUST					
(1332)	DEBT SURPLUS ADJUST					
(1346)	OTHER GENERAL ADJUST					
(2038)	ABATEMENT ADJUSTMENT	272.83	272.82	549.43	549.43	*10
(2051)	CARRY-OVER ABATEMENT ADJUST			.01	.01	*11
(2069)	ADVANCE ABATEMENT ADJUST	124.65	124.65	475.77-	475.77-	*12
(4047)	GENERAL OTH NTC TACONITE ADJUST					
(5005C)	SUBTOTAL - ADJUSTMENTS- THIS PAGE GENERAL NTC OTHER	397.48	397.47	73.67	73.67	
(5005A)	SUBTOTAL - INITIAL LEVIES- PAGE 34 GENERAL NTC OTHER	526,749.64	526,749.64	491,941.87	491,941.87	
(5005B)	SUBTOTAL - ADJUSTMENTS- PAGE 35 GENERAL NTC OTHER	14,314.10-	14,314.10-	16,366.23-	16,366.23-	
(5004)	TOTAL GENERAL - NTC OTHER	512,833.02	512,833.01	475,649.31	475,649.31	

FOOTNOTES:

\*10 PAY 2026 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT. DISTRICTS MAY SPREAD THIS COMPONENT OVER A PERIOD OF TWO YEARS (UP TO THREE YEARS ON REQUEST).

\*11 PAY 2026 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.

\*12 PAY 2026 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT.

FISCAL YEAR (FY) REFERENCES IN THE LIMITATION COMPONENTS COLUMN RELATE TO PAYABLE 2025. FOR PAYABLE 2024 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2023 PAY 2024 LIMITATION	2023 PAY 2024 CERTIFIED LEVY	2024 PAY 2025 LIMITATION	2024 PAY 2025 PROPOSED LEVY	2024 PAY 2025 CERTIFIED LEVY NOTES
COMMUNITY SERVICE:						
(609)	BASIC COMMUNITY EDUC	21,494.75	21,494.75	29,759.02	29,759.02	*13
(619)	EARLY CHILD FAMILY	16,650.86	16,650.86	18,038.32	18,038.32	*14
(624)	HOME VISITING	510.00	510.00	510.00	510.00	
(631)	ADULTS W/ DISABILITIES					
(636)	SCHOOL-AGE CARE					*14
(638)	OTHER COMM ED (MEMO)					
(1403)	FY2025 EARLY CHILD FAMILY ADJ	842.66-	842.66-	30.29-	30.29-	
(1407)	FY2023 HOME VISITING ADJUST	14.55-	14.55-	54.40	54.40	
(1411)	FY2023 SCHOOL-AGE CARE ADJUST					
(1412)	ADULTS W/ DISABILITIES ADJUST					
(1415)	OTHER ADJUST (MEMO)					
(2039)	ABATEMENT ADJUSTMENT	8.41	8.41	16.72	16.72	*10
(2052)	CARRY-OVER ABATEMENT ADJUST					*11
(2070)	ADVANCE ABATEMENT ADJUST	5.60	5.60	20.22-	20.22-	*12
(4045)	COM SERV TACONITE ADJUST					
(5009)	TOTAL COMMUNITY SERVICE	37,812.41	37,812.41	48,327.95	48,327.95	

FOOTNOTES:

- \*10 PAY 2026 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT. DISTRICTS MAY SPREAD THIS COMPONENT OVER A PERIOD OF TWO YEARS (UP TO THREE YEARS ON REQUEST).
  - \*11 PAY 2026 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.
  - \*12 PAY 2026 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT.
  - \*13 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING STATE AID.
  - \*14 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING STATE AID. DISTRICT MUST PROVIDE A COMMUNITY EDUCATION PROGRAM TO QUALIFY FOR THIS LEVY.
- FISCAL YEAR (FY) REFERENCES IN THE LIMITATION COMPONENTS COLUMN RELATE TO PAYABLE 2025. FOR PAYABLE 2024 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2023 PAY 2024 LIMITATION	2023 PAY 2024 CERTIFIED LEVY	2024 PAY 2025 LIMITATION	2024 PAY 2025 PROPOSED LEVY	2024 PAY 2025 CERTIFIED LEVY NOTES
DEBT SERVICE VOTER APPROVED:						
(806)	DEBT SERVICE-AID ELIG	1,056,825.00	1,056,825.00	1,055,145.00	1,055,145.00	*15
(808)	DEBT SERVICE-AID INELIG					*15
(778)	NATURAL DISASTER DEBT					*15
(1700)	REDUCTION FOR DEBT EXCESS					
(1701)	OTHER ADJUST (MEMO)					
(2040)	ABATEMENT ADJUSTMENT	458.76	458.76	1,061.92	1,061.92	*10,16
(2053)	CARRY OVER ABATEMENT			.01-	.01-	*11,16
(2071)	ADVANCE ABATE ADJUST	189.75	189.75	638.91-	638.91-	*12,16
(3034)	GDS VTR NET OFFSET ADJUST					
(3506)	GDS VTR MAX EFFORT ADJ					
(4061)	GDS VTR TACONITE ADJUST					
(5013)	TOTAL DEBT SERVICE VOTER APPROVED	1,057,473.51	1,057,473.51	1,055,568.00	1,055,568.00	*1
DEBT SERVICE OTHER:						
(807)	DEBT SERVICE-AID ELIG					*15
(809)	DEBT SERVICE-AID INELIG					*15
(769)	LT FACILITIES DEBT SERVICE	44,730.00	44,730.00	49,140.00	49,140.00	*15
(1708)	FY2025 LTFM DEBT SERV ADJ					
(1715)	FY2024 LTFM DEBT SERV ADJ					
(1726)	FY2023 LTFM DEBT SERV ADJ					
(1703)	REDUCTION FOR DEBT EXCESS					
(1704)	OTHER ADJUST (MEMO)					
(2040)	ABATEMENT ADJUSTMENT					*10,16
(2053)	CARRY OVER ABATEMENT					*11,16
(2071)	ADVANCE ABATE ADJUST					*12,16
(3035)	GDS OTH NET OFFSET ADJUST					
(3507)	GDS OTH MAX EFFORT ADJ					
(4051)	GDS OTH TACONITE ADJUST					
(5014)	TOTAL DEBT SERVICE OTHER	44,730.00	44,730.00	49,140.00	49,140.00	*1

FOOTNOTES:

- \*1 SCHOOL BUILDING BOND AGRICULTURAL CREDIT WILL BE CALCULATED USING THE GENERAL DEBT SERVICE LEVY CATEGORIES
- \*10 PAY 2026 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT. DISTRICTS MAY SPREAD THIS COMPONENT OVER A PERIOD OF TWO YEARS (UP TO THREE YEARS ON REQUEST).
- \*11 PAY 2026 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.
- \*12 PAY 2026 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT.
- \*15 DISTRICT MUST LEVY THE MAXIMUM AMOUNT FOR THIS LEVY COMPONENT.
- \*16 ABATEMENT ADJUSTMENTS SHOWN ON LINES 2040, 2053 AND 2071 APPEAR AS VOTER APPROVED DEBT SERVICE IF VOTER APPROVED INITIAL DEBT SERVICE LEVY ON LINE 810 IS GREATER THAN ZERO. OTHERWISE ABATEMENT ADJUSTMENTS APPEAR AS OTHER DEBT SERVICE.

FISCAL YEAR (FY) REFERENCES IN THE LIMITATION COMPONENTS COLUMN RELATE TO PAYABLE 2025. FOR PAYABLE 2024 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2023 PAY 2024 LIMITATION	2023 PAY 2024 CERTIFIED LEVY	2024 PAY 2025 LIMITATION	2024 PAY 2025 PROPOSED LEVY	2024 PAY 2025 CERTIFIED LEVY NOTES
OPEB/PENSION DEBT SERVICE VOTER APPROVED:						
(902)	REQ DEBT SERVICE LEVY FOR OPEB/PENSION BONDS					*15
(1900)	REDUCTION FOR DEBT EXCESS					
(1901)	OTHER ADJUST (MEMO)					
(2041)	ABATEMENT ADJUSTMENT					*10,17
(2054)	CARRY OVER ABATEMENT					*11,17
(2072)	ADVANCE ABATE ADJUST					*12,17
(4059)	OPEB/PENSION DEBT TACONITE ADJUST					
(5020)	TOTAL OPEB/PENSION DEBT SERVICE VOTER APPROVED					
OPEB/PENSION DEBT SERVICE OTHER:						
(907)	REQ DEBT SERVICE LEVY FOR OPEB/PENSION BONDS					*15
(1903)	REDUCTION FOR DEBT EXCESS					
(1904)	OTHER ADJUST (MEMO)					
(2041)	ABATEMENT ADJUSTMENT					*10,17
(2054)	CARRY OVER ABATEMENT					*11,17
(2072)	ADVANCE ABATE ADJUST					*12,17
(3041)	OPEB DEBT OTH NET OFFSET ADJUST					
(4049)	OPEB/PENSION DEBT TACONITE ADJUST					
(5021)	TOTAL OPEB/PENSION DEBT SERVICE OTHER					

FOOTNOTES:

- \*10 PAY 2026 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT. DISTRICTS MAY SPREAD THIS COMPONENT OVER A PERIOD OF TWO YEARS (UP TO THREE YEARS ON REQUEST).
- \*11 PAY 2026 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.
- \*12 PAY 2026 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT.
- \*15 DISTRICT MUST LEVY THE MAXIMUM AMOUNT FOR THIS LEVY COMPONENT.
- \*17 ABATEMENT ADJUSTMENTS SHOWN ON LINES 2041, 2054 AND 2072 APPEAR AS VOTER APPROVED OPEB DEBT SERVICE IF VOTER APPROVED INITIAL OPEB DEBT SERVICE LEVY ON LINE 902 IS GREATER THAN ZERO. OTHERWISE ABATEMENT ADJUSTMENTS APPEAR AS OTHER DEBT SERVICE.

FISCAL YEAR (FY) REFERENCES IN THE LIMITATION COMPONENTS COLUMN RELATE TO PAYABLE 2025. FOR PAYABLE 2024 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

END OF LEVY LIMITATION AND CERTIFICATION REPORT



# MNTrust Monthly Statement

Lake of the Woods ISD 390

**Please Note:**

THE FUND WILL BE CLOSED DECEMBER 25TH IN OBSERVANCE OF CHRISTMAS DAY AND JANUARY 1ST IN OBSERVANCE OF NEW YEARS DAY

## Activity Summary (30967-101) Operating

11/1/2024 - 11/30/2024

Investment Pool Summary	IS
Beginning Balance	\$50,126.16
Dividends	\$191.93
Purchases	\$0.00
Redemptions	\$0.00
Ending Balance	\$50,318.09
Average Monthly Rate	4.659%
Share Price	\$1.000
<b>Total</b>	<b>\$50,318.09</b>
<b>Total Fixed Income</b>	<b>\$0.00</b>
<b>Account Total</b>	<b>\$50,318.09</b>

### 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 11/1/2024 - 11/30/2024

Transaction	Trade Date	Settle Date	Description	Redemption	Purchase	Share Price	Shares this Transaction
11167255	11/30/2024	11/30/2024	Dividend Reinvest	\$0.00	\$191.93	\$1.000	191.930
				\$0.00	\$191.93		191.930

Beginning Balance: \$50,126.16 | Ending Balance: \$50,318.09



# MNTrust Monthly Statement

Lake of the Woods ISD 390

## Current Portfolio

11/30/2024

Type	Code	Holding Id	Trade Date	Settle Date	Maturity Date	Description	Cost	Rate	NAV	Face/Par	Market Value
IS				11/30/2024		IS Account Balance	\$50,318.09	4.659%	\$1.000	\$50,318.09	\$50,318.09
							\$50,318.09			\$50,318.09	\$50,318.09

**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%	\$50,318.09	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](http://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](http://www.msrb.org). Investor brochures relating to municipal securities firms and municipal advisory firms are available and posted on the website of the MSRB that describe the protections that may be provided by the MSRB rules and how to file a complaint with an appropriate regulatory authority.

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Customer Service  
PO Box 11760  
Harrisburg, PA 17108-11760

## ACCOUNT STATEMENT

For the Month Ending

**November 30, 2024**

### Lake of the Woods School District ISD #390

#### Client Management Team

**Amber Cannegieter**

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

**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 12/25/2024 for Christmas Day.  
MSDLAF will be closed on 01/01/2025 for New Year's Day.

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

**Online Access**    [www.msdlaf.org](http://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.

U.S. Bancorp Investments, Inc., is registered with the U.S. Securities and Exchange Commission (SEC) and is subject to the rules of the Municipal Securities Rulemaking Board (MSRB) as it relates to the distribution of shares of local government investment pools. The MSRB requires investors to be informed of the availability of the MSRB Investor Brochure which describes the protections that may be provided by the MSRB rules and how to file a complaint with an appropriate regulatory authority. The MSRB Investor Brochure can be found on the MSRB's website at [www.msrb.org](http://www.msrb.org).

**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 distributed by 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 **November 30, 2024**

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

<b>MSDLAF+ Liquid Class</b>	
Opening Market Value	39,897.29
Purchases	149.11
Redemptions	0.00
Unsettled Trades	0.00
Change in Value	0.00

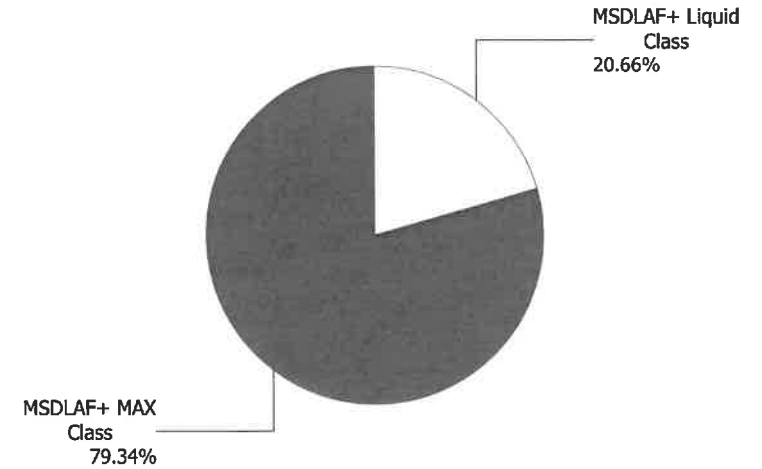
<b>Closing Market Value</b>	<b>\$40,046.40</b>
Cash Dividends and Income	149.11

<b>MSDLAF+ MAX Class</b>	
Opening Market Value	153,189.22
Purchases	584.23
Redemptions	0.00
Unsettled Trades	0.00
Change in Value	0.00

<b>Closing Market Value</b>	<b>\$153,773.45</b>
Cash Dividends and Income	584.23

<b>Asset Summary</b>		
	<b>November 30, 2024</b>	<b>October 31, 2024</b>
<b>MSDLAF+ Liquid Class</b>	40,046.40	39,897.29
<b>MSDLAF+ MAX Class</b>	153,773.45	153,189.22
<b>Total</b>	<b>\$193,819.85</b>	<b>\$193,086.51</b>

**Asset Allocation**



**Account Statement**

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

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

Trade Date	Settlement Date	Transaction Description	Share or Unit Price	Dollar Amount of Transaction	Total Shares Owned
<b>MSDLAF+ Liquid Class</b>					
<b>Opening Balance</b>					<b>39,897.29</b>
11/29/24	12/02/24	Accrual Income Div Reinvestment - Distributions	1.00	149.11	40,046.40
<b>Closing Balance</b>					<b>40,046.40</b>

	Month of November	Fiscal YTD July-November		
<b>Opening Balance</b>	39,897.29	39,233.34	<b>Closing Balance</b>	40,046.40
<b>Purchases</b>	149.11	813.06	<b>Average Monthly Balance</b>	39,907.23
<b>Redemptions (Excl. Checks)</b>	0.00	0.00	<b>Monthly Distribution Yield</b>	4.55%
<b>Check Disbursements</b>	0.00	0.00		
<b>Closing Balance</b>	<b>40,046.40</b>	<b>40,046.40</b>		
<b>Cash Dividends and Income</b>	149.11	813.06		

<b>MSDLAF+ MAX Class</b>					
<b>Opening Balance</b>					<b>153,189.22</b>
11/29/24	12/02/24	Accrual Income Div Reinvestment - Distributions	1.00	584.23	153,773.45

**Account Statement**

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

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

Trade Date	Settlement Date	Transaction Description	Share or Unit Price	Dollar Amount of Transaction	Total Shares Owned
<b>Closing Balance</b>					<b>153,773.45</b>
		<b>Month of November</b>	<b>Fiscal YTD July-November</b>		
<b>Opening Balance</b>		153,189.22	150,589.50	<b>Closing Balance</b>	153,773.45
<b>Purchases</b>		584.23	3,183.95	<b>Average Monthly Balance</b>	153,228.17
<b>Redemptions (Excl. Checks)</b>		0.00	0.00	<b>Monthly Distribution Yield</b>	4.64%
<b>Check Disbursements</b>		0.00	0.00		
<b>Closing Balance</b>		<b>153,773.45</b>	<b>153,773.45</b>		
<b>Cash Dividends and Income</b>		584.23	3,183.95		

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

<b>Border Bank Simple Business Checking Account</b>			
Beginning Checking Account Balance			<b>\$795,507.34</b>
Receipts	\$108,219.14		
Wire Trans (in)	\$250,000.00		
Total Receipts	\$358,219.14		
Wire Trans (out)	\$0.00		
Disbursements	\$ 676,800.73		
Ending Checking Account Balance			<b>\$476,925.75</b>
<b>Border Bank Premier Business Investment Savings Account</b>			
Beginning Checking Account Balance			<b>\$1,222,509.07</b>
Receipts	\$308,132.64		
Interest Earned	\$1,973.32		
Wire Trans (out)	\$250,000.00		
Wire Trans (in)	\$0.00		
Fee	\$0.00		
Ending Savings Account Balance			<b>\$1,282,615.03</b>
<b>MSDLAF Liquid Asset Fund</b>			
Beginning Balance			<b>\$39,897.29</b>
Receipts	\$ -		
Interest Earned	\$ 149.11		
Transfer (in)	\$ -		
Transfer (out)	\$ -		
Ending Balance			<b>\$40,046.40</b>
Average Monthly Balance was \$39,907.23 at 4.55%			
<b>MSDLAF MAX Fund</b>			
Beginning Balance			<b>\$153,189.22</b>
Receipts	\$ -		
Interest Earned	\$ 584.23		
Transfer (in)	\$ -		
Transfer (out)	\$ -		
Ending Balance			<b>\$153,773.45</b>
Average Monthly Balance was \$153,773.45 at 4.64%			
<b>MN Trust</b>			<b>\$50,126.16</b>
Receipts	\$ -		
Interest Earned	\$ 191.93		
Transfer Out	\$ -		
Ending Balance			<b>\$50,318.09</b>
Average Monthly Interest Rate 4.659%			
<b>TOTAL CASH AND INVESTMENTS</b>			<b>\$2,003,678.72</b>

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

Bank: BOR  
 Acct#: 5000093

11/30/2024

Co	Pmt No	Pmt Type	Grp Code	Vendor	Pmt Date	Check No	Amount
0390	50805	Wire	1 3504	MINNESOTA TAX	11/30/2024		5,823.68
	50576	Wire	2 5259	Wex HSA	10/31/2024		2,871.29
	50803	Wire	1 3475	Teacher Retirement Association	11/30/2024		17,309.68
	50798	Wire	1 09541	PERA	11/30/2024		9,360.10
	50801	Wire	1 3198	Educators Benefit Consultants,	11/30/2024		7,821.78
	50345	Credit Card	1 1383	Country Inn & Suites	08/31/2024		254.20
	50813	Wire	2 5259	Wex HSA	11/30/2024		2,871.29
	50254	Credit Card	1 5507	ATHLETIC.NET	09/04/2024		135.00
	50804	Wire	1 3503	USA TAX	11/30/2024		35,841.53
	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 Yearbook	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
	50526	Check	1 5558	MINDT, MARK - PONY GULCH PRO	10/25/2024	9477372	3,950.00
	50620	Check	1 4371	Lifecare Medical Center	11/08/2024	9477446	125.00
	50644	Check	1 5570	MCDOUGALL, JONAH	11/08/2024	9477449	75.00
	50640	Check	1 5527	PEDERSON, DAVID	11/08/2024	9477459	25.00
	50633	Check	1 5280	Region 8A	11/08/2024	9477465	480.00
	50626	Check	1 4934	WELLS, CHARLIE	11/08/2024	9477471	125.00
	50668	Check	1 3905	CDW GOVERNMENT	11/15/2024	9477481	114.94
	50679	Check	1 5128	Lake of the Woods County Public V	11/15/2024	9477493	75.00
	50678	Check	1 5122	OLSON, JIM	11/15/2024	9477501	1,761.00
	50675	Check	1 5029	ZAYIC, JEAN	11/15/2024	9477509	1,761.00
	50685	Check	1 5421	MINNESOTA BAND DIRECTORS A	11/18/2024	9477510	240.00
	50706	Check	1 1771	EARTHGRAINS BAKING CO'S INC	11/25/2024	9477511	202.10
	50711	Check	1 5031	KEMPS LLC	11/25/2024	9477512	410.99
	50710	Check	1 4554	NAPA AUTO PARTS - BAUDETTE	11/25/2024	9477514	3.99
	50712	Check	1 5574	NORTH CENTRAL INTERNATIONAL	11/25/2024	9477515	369.76
	50704	Check	1 00760	Poppler's Music	11/25/2024	9477518	424.81
	50713	Check	1 5575	UP NORTH OVERHEAD DOOR - N	11/25/2024	9477519	342.02
	50714	Check	1 08652	MINNESOTA BUREAU OF CRIMIN	11/25/2024	9477521	15.00
	50722	Check	1 5035	Alexandria Technical & Community	11/26/2024	9477522	6,925.46
	50719	Check	1 2899	AMAZON CAPITAL SERVICES	11/26/2024	9477523	521.74
	50723	Check	1 5209	ANDERSON, RANDY	11/26/2024	9477524	180.00
	50715	Check	1 00130	Auto Value Baudette	11/26/2024	9477525	158.06
	50727	Check	1 5513	BENGSTON, BEN	11/26/2024	9477526	182.00
	50718	Check	1 2012	BLOCK, KEITH	11/26/2024	9477527	80.00
	50716	Check	1 04065	COLE PAPERS, INC.	11/26/2024	9477528	1,314.67
	50717	Check	1 1771	EARTHGRAINS BAKING CO'S INC	11/26/2024	9477529	166.92
	50724	Check	1 5210	FISH, DAVID	11/26/2024	9477530	180.00
	50721	Check	1 5031	KEMPS LLC	11/26/2024	9477531	1,606.39
	50729	Check	1 5577	LUND, TRISTA	11/26/2024	9477532	175.00
	50730	Check	1 5578	PEARSON, JONATHAN	11/26/2024	9477533	175.00
	50725	Check	1 5343	SANFORD HEALTH	11/26/2024	9477534	100.00
	50720	Check	1 5012	SCHOLASTIC**	11/26/2024	9477535	92.25



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

Bank: BOR  
Acct#: 5000093

11/30/2024

Co	Pmt No	Pmt Type	Grp Code	Vendor	Pmt Date	Check No	Amount
0390	50726	Check	1 5462	STODGELL, PHIL	11/26/2024	9477536	115.00
						<b>Bank</b>	
						<b>Total</b>	110,888.33
						<b>Total</b>	<b>\$110,888.33</b>

## Lake of the Woods Public Schools #390

### Payment Reg by Bank and Check

Bank	Batch	Pmt No	Check No	Pay Type	Grp	Code	Rcd	Vendor	Tax Class	Print	Recon	Pay/Void		Amount
												Void	Date	
BOR		50550	9477385	Check	1	4138		AFSCME Council 65		Yes	Yes	No	11/01/2024	204.24
BOR		50546	9477386	Check	1	2899		AMAZON CAPITAL SERVICES	C Corporation	Yes	Yes	No	11/01/2024	497.66
BOR		50556	9477387	Check	1	5087		BSN Sports LLC**		Yes	Yes	No	11/01/2024	1,926.00
BOR		50541	9477388	Check	1	09546		CenturyLink		Yes	Yes	No	11/01/2024	238.00
BOR		50537	9477389	Check	1	04065		COLE PAPERS, INC.	LLC - C Corp	Yes	Yes	No	11/01/2024	801.42
BOR		50558	9477390	Check	1	5283		Department of Employment and Economic		Yes	Yes	No	11/01/2024	37,130.89
BOR		50528	9477391	Check	1	00229		Dodds Lumber Co.		Yes	Yes	No	11/01/2024	199.76
BOR		50544	9477392	Check	1	1771		EARTHGRAINS BAKING CO'S INC	C Corporation	Yes	Yes	No	11/01/2024	396.00
BOR		50543	9477393	Check	1	1654		EAST GRAND FORKS SCHOOL - ISD #59		Yes	Yes	No	11/01/2024	150.00
BOR		50539	9477394	Check	1	08899		Grainger, Inc.		Yes	Yes	No	11/01/2024	1,280.25
BOR		50545	9477395	Check	1	2271		Grand Forks Public School		Yes	Yes	No	11/01/2024	300.00
BOR		50535	9477396	Check	1	01005		HAWKINS, INC.		Yes	Yes	No	11/01/2024	888.45
BOR		50530	9477397	Check	1	00414		Hillyard/Hutchinson		Yes	Yes	No	11/01/2024	2,276.20
BOR		50547	9477398	Check	1	3196		Horizon Commercial Pool Supply		Yes	Yes	No	11/01/2024	1,261.95
BOR		50552	9477399	Check	1	4323		INNOVATIVE OFFICE SOLUTIONS		Yes	Yes	No	11/01/2024	282.75
BOR		50542	9477400	Check	1	09548		INTERNATIONAL FALLS - ISD #361		Yes	Yes	No	11/01/2024	100.00
BOR		50548	9477401	Check	1	3867		Interstate Power Systems, Inc.		Yes	Yes	No	11/01/2024	310.25
BOR		50561	9477402	Check	1	5556		ITURITY		Yes	Yes	No	11/01/2024	763.00
BOR		50532	9477403	Check	1	00619		Lake of the Woods Education Assoc.		Yes	Yes	No	11/01/2024	994.20
BOR		50531	9477404	Check	1	00559		LWEA		Yes	Yes	No	11/01/2024	750.00
BOR		50538	9477405	Check	1	08652		MINNESOTA BUREAU OF CRIMINAL APPF		Yes	Yes	No	11/01/2024	15.00
BOR		50536	9477406	Check	1	03261		MSEA		Yes	Yes	No	11/01/2024	367.97
BOR		50554	9477407	Check	1	4554		NAPA AUTO PARTS - BAUDETTE		Yes	Yes	No	11/01/2024	308.26
BOR		50540	9477408	Check	1	09438		NW LINKS		Yes	Yes	No	11/01/2024	3,260.00
BOR		50549	9477409	Check	1	4100		Pemberton Law, P.L.L.P.		Yes	Yes	No	11/01/2024	114.50
BOR		50560	9477410	Check	1	5423		PERFORMANCE FOOD SERVICE		Yes	Yes	No	11/01/2024	1,789.38
BOR		50533	9477411	Check	1	00760		Poppler's Music		Yes	Yes	No	11/01/2024	418.17
BOR		50534	9477412	Check	1	00789		Region 1 ESV		Yes	Yes	No	11/01/2024	3,769.40
BOR		50551	9477413	Check	1	4311		RTS		Yes	Yes	No	11/01/2024	34.80
BOR		50555	9477414	Check	1	4853		SAFETYFIRST PLAYGROUND		Yes	Yes	No	11/01/2024	586.60
BOR		50557	9477415	Check	1	5277		Super Bright LEDs Inc		Yes	Yes	No	11/01/2024	667.42
BOR		50559	9477416	Check	1	5369		SWWC		Yes	Yes	No	11/01/2024	2,139.90
BOR		50529	9477417	Check	1	00364		US Foods		Yes	Yes	No	11/01/2024	7,673.86
BOR		50553	9477418	Check	1	4354		WARREN-ALVARADO-OSLO SCHOOL -		Yes	Yes	No	11/01/2024	100.00
BOR		50589	9477419	Check	1	08652		MINNESOTA BUREAU OF CRIMINAL APPF		Yes	Yes	No	11/05/2024	30.00
BOR		50615	9477420	Check	1	2899		AMAZON CAPITAL SERVICES	C Corporation	Yes	Yes	No	11/08/2024	260.52
BOR		50636	9477421	Check	1	5301		Andrew J. Stoskopf Trucking, Inc.		Yes	Yes	No	11/08/2024	375.00
BOR		50641	9477422	Check	1	5557		ARROW PRINTING INC.	LLC - S Corp	Yes	Yes	No	11/08/2024	782.82

## Lake of the Woods Public Schools #390

### Payment Reg by Bank and Check

Bank	Batch	Pmt No	Check No	Pay Type	Grp	Code	Rcd	Vendor	Tax Class	Print	Recon	Pay/Void		Amount
												Void	Date	
BOR		50595	9477423	Check	1	00130		Auto Value Baudette		Yes	Yes	No	11/08/2024	119.98
BOR		50617	9477424	Check	1	3169		BRIC	Other	Yes	Yes	No	11/08/2024	16,258.05
BOR		50607	9477425	Check	1	09205		CAROLINA BIOLOGICAL SUPPLY		Yes	Yes	No	11/08/2024	65.18
BOR		50634	9477426	Check	1	5293		CASTLE, DONALD		Yes	Yes	No	11/08/2024	100.00
BOR		50631	9477427	Check	1	5248		CW Pub Online		Yes	Yes	No	11/08/2024	239.00
BOR		50611	9477428	Check	1	1295		DRAPER, CHRISSY		Yes	Yes	No	11/08/2024	450.00
BOR		50614	9477429	Check	1	1771		EARTHGRAINS BAKING CO'S INC	C Corporation	Yes	Yes	No	11/08/2024	75.60
BOR		50603	9477430	Check	1	06109		ECOLAB Pest Elimination Div.		Yes	Yes	No	11/08/2024	141.14
BOR		50632	9477431	Check	1	5278		Educators Benefit Consultants	Partnership	Yes	Yes	No	11/08/2024	138.40
BOR		50613	9477432	Check	1	1574		ELECTRIC PUMP	LLC - Partnership	Yes	Yes	No	11/08/2024	893.25
BOR		50637	9477433	Check	1	5409		FRERICKS, KALI		Yes	Yes	No	11/08/2024	90.00
BOR		50606	9477434	Check	1	08899		Grainger, Inc.		Yes	Yes	No	11/08/2024	1,063.31
BOR		50642	9477435	Check	1	5568		HANEVOLD, COURTNEY		Yes	Yes	No	11/08/2024	630.00
BOR		50600	9477436	Check	1	01005		HAWKINS, INC.		Yes	Yes	No	11/08/2024	927.05
BOR		50630	9477437	Check	1	5239		HEIMSTRA, AUSTIN		Yes	Yes	No	11/08/2024	125.00
BOR		50598	9477438	Check	1	00419		Hoglund Bus Company - North Central Int		Yes	Yes	No	11/08/2024	533.95
BOR		50625	9477439	Check	1	4899		Interquest Detection Canines		Yes	Yes	No	11/08/2024	440.00
BOR		50643	9477440	Check	1	5569		JOHNSON, BRADEN		Yes	Yes	No	11/08/2024	50.00
BOR		50624	9477441	Check	1	4847		Josten's		Yes	Yes	No	11/08/2024	3,314.00
BOR		50628	9477442	Check	1	5031		KEMPS LLC		Yes	Yes	No	11/08/2024	1,430.43
BOR		50616	9477443	Check	1	3121		KENNEDY & GRAVEN, CHARTERED		Yes	Yes	No	11/08/2024	125.00
BOR		50619	9477444	Check	1	3325		LAKE OF THE WOODS MARINE, INC		Yes	Yes	No	11/08/2024	15.20
BOR		50623	9477445	Check	1	4728		Lakewood Health Center Clinic		Yes	Yes	No	11/08/2024	90.00
BOR		50620	9477446	Check	1	4371		Lifecare Medical Center		Yes	No	No	11/08/2024	125.00
BOR		50629	9477447	Check	1	5188		LUCEK, SAMANTHA		Yes	Yes	No	11/08/2024	490.00
BOR		50627	9477448	Check	1	5023		MASSP		Yes	Yes	No	11/08/2024	175.00
BOR		50644	9477449	Check	1	5570		MCDOUGALL, JONAH		Yes	No	No	11/08/2024	75.00
BOR		50645	9477450	Check	1	5571		MERCIL, JENICA		Yes	Yes	No	11/08/2024	40.00
BOR		50604	9477451	Check	1	08652		MINNESOTA BUREAU OF CRIMINAL APPF		Yes	Yes	No	11/08/2024	15.00
BOR		50621	9477452	Check	1	4553		MN - DEPARTMENT OF HEALTH		Yes	Yes	No	11/08/2024	1,055.00
BOR		50622	9477453	Check	1	4554		NAPA AUTO PARTS - BAUDETTE		Yes	Yes	No	11/08/2024	208.12
BOR		50608	9477454	Check	1	09476		NELSON INTERNATIONAL		Yes	Yes	No	11/08/2024	190.25
BOR		50599	9477455	Check	1	00709		North Star Electric Coop, Inc.		Yes	Yes	No	11/08/2024	8,516.05
BOR		50605	9477456	Check	1	08770		Northwest Service Coop		Yes	Yes	No	11/08/2024	540.55
BOR		50609	9477457	Check	1	09606		Olson Construction BDT LLC.		Yes	Yes	No	11/08/2024	22.50
BOR		50646	9477458	Check	1	5572		OLSON, DEREK		Yes	Yes	No	11/08/2024	50.00
BOR		50640	9477459	Check	1	5527		PEDERSON, DAVID		Yes	No	No	11/08/2024	25.00
BOR		50601	9477460	Check	1	04286		PERALA, JOHN	Ind/Sole Proprietor	Yes	Yes	No	11/08/2024	240.00

## Lake of the Woods Public Schools #390

### Payment Reg by Bank and Check

Bank	Batch	Pmt No	Check No	Pay Type	Grp	Code	Rcd	Vendor	Tax Class	Print	Recon	Pay/Void		Amount
												Void	Date	
BOR		50639	9477461	Check	1	5423		PERFORMANCE FOOD SERVICE		Yes	Yes	No	11/08/2024	644.82
BOR		50635	9477462	Check	1	5296		PETERSON, WENDY		Yes	Yes	No	11/08/2024	490.00
BOR		50610	9477463	Check	1	1128		Really Good Stuff		Yes	Yes	No	11/08/2024	28.40
BOR		50612	9477464	Check	1	1438		Recreation Supply		Yes	Yes	No	11/08/2024	327.25
BOR		50633	9477465	Check	1	5280		Region 8A		Yes	No	No	11/08/2024	480.00
BOR		50638	9477466	Check	1	5417		REGION 8A SECRETARY		Yes	Yes	No	11/08/2024	1,408.00
BOR		50618	9477467	Check	1	3178		SCHOOL SPECIALTY		Yes	Yes	No	11/08/2024	396.70
BOR		50596	9477468	Check	1	00133		Sjoberg's Cable TV		Yes	Yes	No	11/08/2024	106.39
BOR		50597	9477469	Check	1	00364		US Foods		Yes	Yes	No	11/08/2024	913.42
BOR		50602	9477470	Check	1	04679		Walleye Capital Sanitation		Yes	Yes	No	11/08/2024	484.65
BOR		50626	9477471	Check	1	4934		WELLS, CHARLIE		Yes	No	No	11/08/2024	125.00
BOR		50647	9477472	Check	1	5573		YOUSO, AM		Yes	Yes	No	11/08/2024	17.99
BOR		50648	9477473	Check	1	08652		MINNESOTA BUREAU OF CRIMINAL APPF		Yes	Yes	No	11/12/2024	15.00
BOR		50649	9477474	Check	1	08652		MINNESOTA BUREAU OF CRIMINAL APPF		Yes	Yes	No	11/13/2024	15.00
BOR		50670	9477475	Check	1	4138		AFSCME Council 65		Yes	Yes	No	11/15/2024	204.24
BOR		50680	9477476	Check	1	5308		AT&T MOBILITY	LLC - Partnership	Yes	Yes	No	11/15/2024	181.28
BOR		50650	9477477	Check	1	00130		Auto Value Baudette		Yes	Yes	No	11/15/2024	24.99
BOR		50651	9477478	Check	1	00154		Baudette Municipal Light/Water	Other	Yes	Yes	No	11/15/2024	3,659.80
BOR		50664	9477479	Check	1	3169		BRIC	Other	Yes	Yes	No	11/15/2024	16,258.05
BOR		50677	9477480	Check	1	5087		BSN Sports LLC**		Yes	Yes	No	11/15/2024	412.23
BOR		50668	9477481	Check	1	3905		CDW GOVERNMENT	LLC - C Corp	Yes	No	No	11/15/2024	114.94
BOR		50659	9477482	Check	1	09546		CenturyLink		Yes	Yes	No	11/15/2024	185.37
BOR		50666	9477483	Check	1	3348		CO-OP SERVICES OF BAUDETTE		Yes	Yes	No	11/15/2024	7,873.29
BOR		50667	9477484	Check	1	3888		Dacotah Paper Co. - Network Services	C Corporation	Yes	Yes	No	11/15/2024	537.21
BOR		50673	9477485	Check	1	4957		DIESEL COMPONENTS INC.	S Corporation	Yes	Yes	No	11/15/2024	2,865.08
BOR		50683	9477486	Check	1	5534		DONOVAN GROUP III	LLC - Partnership	Yes	Yes	No	11/15/2024	2,000.00
BOR		50661	9477487	Check	1	1771		EARTHGRAINS BAKING CO'S INC	C Corporation	Yes	Yes	No	11/15/2024	326.20
BOR		50658	9477488	Check	1	08899		Grainger, Inc.		Yes	Yes	No	11/15/2024	500.99
BOR		50653	9477489	Check	1	00414		Hillyard/Hutchinson		Yes	Yes	No	11/15/2024	208.49
BOR		50663	9477490	Check	1	3035		Hometown Hardware		Yes	Yes	No	11/15/2024	256.04
BOR		50662	9477491	Check	1	2315		HUGOS LAKE OF THE WOODS FOODS		Yes	Yes	No	11/15/2024	212.73
BOR		50676	9477492	Check	1	5031		KEMPS LLC		Yes	Yes	No	11/15/2024	1,429.53
BOR		50679	9477493	Check	1	5128		Lake of the Woods County Public Works I		Yes	No	No	11/15/2024	75.00
BOR		50655	9477494	Check	1	00619		Lake of the Woods Education Assoc.		Yes	Yes	No	11/15/2024	994.20
BOR		50654	9477495	Check	1	00559		LWEA		Yes	Yes	No	11/15/2024	750.00
BOR		50672	9477496	Check	1	4530		Marco Technologies LLC		Yes	Yes	No	11/15/2024	3,693.43
BOR		50657	9477497	Check	1	04047		MINNESOTA ENERGY RESOURCES		Yes	Yes	No	11/15/2024	2,384.06
BOR		50681	9477498	Check	1	5389		Mobile Radio Engineering, Inc.		Yes	Yes	No	11/15/2024	750.00

## Lake of the Woods Public Schools #390

### Payment Reg by Bank and Check

Bank	Batch	Pmt No	Check No	Pay Type	Grp Code	Rcd	Vendor	Tax Class	Pay/Void			Amount	
									Print	Recon	Void		Date
BOR		50656	9477499	Check	1	03261	MSEA		Yes	Yes	No	11/15/2024	367.97
BOR		50674	9477500	Check	1	5005	Northland Community & Technical College		Yes	Yes	No	11/15/2024	1,671.50
BOR		50678	9477501	Check	1	5122	OLSON, JIM		Yes	No	No	11/15/2024	1,761.00
BOR		50682	9477502	Check	1	5423	PERFORMANCE FOOD SERVICE		Yes	Yes	No	11/15/2024	562.49
BOR		50665	9477503	Check	1	3271	Peterson Sheet Metal		Yes	Yes	No	11/15/2024	1,610.00
BOR		50684	9477504	Check	1	5538	POWERSCHOOL HEADQUARTERS***		Yes	Yes	No	11/15/2024	4,384.00
BOR		50660	9477505	Check	1	1438	Recreation Supply		Yes	Yes	No	11/15/2024	160.24
BOR		50671	9477506	Check	1	4385	Regents of the University of MN		Yes	Yes	No	11/15/2024	2,940.00
BOR		50652	9477507	Check	1	00364	US Foods		Yes	Yes	No	11/15/2024	4,266.06
BOR		50669	9477508	Check	1	4096	WIKSTROM TELECOM - INTERNET		Yes	Yes	No	11/15/2024	476.92
BOR		50675	9477509	Check	1	5029	ZAYIC, JEAN	Ind/Sole Proprietor	Yes	No	No	11/15/2024	1,761.00
BOR		50685	9477510	Check	1	5421	MINNESOTA BAND DIRECTORS ASSOCI/		Yes	No	No	11/18/2024	240.00
BOR		50706	9477511	Check	1	1771	EARTHGRAINS BAKING CO'S INC	C Corporation	Yes	No	No	11/25/2024	202.10
BOR		50711	9477512	Check	1	5031	KEMPS LLC		Yes	No	No	11/25/2024	410.99
BOR		50708	9477513	Check	1	3752	Midwest Bus Parts		Yes	Yes	No	11/25/2024	94.17
BOR		50710	9477514	Check	1	4554	NAPA AUTO PARTS - BAUDETTE		Yes	No	No	11/25/2024	3.99
BOR		50712	9477515	Check	1	5574	NORTH CENTRAL INTERNATIONAL		Yes	No	No	11/25/2024	369.76
BOR		50709	9477516	Check	1	3955	Northern Light Region		Yes	Yes	No	11/25/2024	1,050.00
BOR		50707	9477517	Check	1	3271	Peterson Sheet Metal		Yes	Yes	No	11/25/2024	3,914.29
BOR		50704	9477518	Check	1	00760	Poppler's Music		Yes	No	No	11/25/2024	424.81
BOR		50713	9477519	Check	1	5575	UP NORTH OVERHEAD DOOR - NOVOTN	Ind/Sole Proprietor	Yes	No	No	11/25/2024	342.02
BOR		50705	9477520	Check	1	04679	Walleye Capital Sanitation		Yes	Yes	No	11/25/2024	484.65
BOR		50714	9477521	Check	1	08652	MINNESOTA BUREAU OF CRIMINAL APPF		Yes	No	No	11/25/2024	15.00
BOR		50722	9477522	Check	1	5035	Alexandria Technical & Community Colleg	Other	Yes	No	No	11/26/2024	6,925.46
BOR		50719	9477523	Check	1	2899	AMAZON CAPITAL SERVICES	C Corporation	Yes	No	No	11/26/2024	521.74
BOR		50723	9477524	Check	1	5209	ANDERSON, RANDY		Yes	No	No	11/26/2024	180.00
BOR		50715	9477525	Check	1	00130	Auto Value Baudette		Yes	No	No	11/26/2024	158.06
BOR		50727	9477526	Check	1	5513	BENGSTON, BEN	Ind/Sole Proprietor	Yes	No	No	11/26/2024	182.00
BOR		50718	9477527	Check	1	2012	BLOCK, KEITH		Yes	No	No	11/26/2024	80.00
BOR		50716	9477528	Check	1	04065	COLE PAPERS, INC.	LLC - C Corp	Yes	No	No	11/26/2024	1,314.67
BOR		50717	9477529	Check	1	1771	EARTHGRAINS BAKING CO'S INC	C Corporation	Yes	No	No	11/26/2024	166.92
BOR		50724	9477530	Check	1	5210	FISH, DAVID		Yes	No	No	11/26/2024	180.00
BOR		50721	9477531	Check	1	5031	KEMPS LLC		Yes	No	No	11/26/2024	1,606.39
BOR		50729	9477532	Check	1	5577	LUND, TRISTA		Yes	No	No	11/26/2024	175.00
BOR		50730	9477533	Check	1	5578	PEARSON, JONATHAN		Yes	No	No	11/26/2024	175.00
BOR		50725	9477534	Check	1	5343	SANFORD HEALTH		Yes	No	No	11/26/2024	100.00
BOR		50720	9477535	Check	1	5012	SCHOLASTIC**		Yes	No	No	11/26/2024	92.25
BOR		50726	9477536	Check	1	5462	STODGELL, PHIL		Yes	No	No	11/26/2024	115.00

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

Bank	Batch	Pmt No	Check No	Pay Type	Grp Code	Rcd	Vendor	Tax Class	Print	Recon	Void	Pay/Void Date	Amount
BOR		50728	9477537	Check	1 5576		TAUS, DAVID	Ind/Sole Proprietor	Yes	Yes	No	11/26/2024	402.44
												Bank Total:	\$203,764.29
												Report Total:	\$203,764.29

Reconciliation Worksheet Report

11/30/2024

Audit No	Statement Date	Co	Bank Code	Bank Name/Description
1223	11/30/2024	0390	BOR	Border States Bank General Checking

**Worksheet has been Finalized**

Statement Amount 2,003,678.72

Deposits in Transit 0.00

**Outstanding Payments**

Checks 28,599.78

Wires 82,288.55

SHR - Payments 3,056.60

SHR - Third Party 0.00

Cash 0.00

ACH 0.00

Adjustment Amount 0.00

Amount Per Bank 1,889,733.79

GL Account Balance 1,889,733.79

Difference 0.00

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

Ty  
F

**Adjustments**

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## Lake of the Woods Public Schools #390

### Student Activity Transaction Report

202505 through 202505

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

21 Student Activity Fund

0390	E	21	005 298	301	401	712	High School Yearbook	St Bal:	\$3,618.96	Activity:	\$3,314.00	Enc:	\$0.00	End Bal:	\$6,932.96
<b>Type Code</b>	<b>Period</b>	<b>Date</b>	<b>St</b>	<b>Vendor / Cust / Desc</b>			<b>Detail Description</b>	<b>PO#</b>	<b>Inv Ref</b>	<b>PmtDt/DepCtl</b>	<b>Pmt Tp</b>	<b>Check#</b>	<b>Amount</b>		
VOU 75874	202505	11/06/24	1	4847 Josten's			1st Deposit - HS Yearbook 2024/2		10/16/24	11/08/24	CH	9477441	3,314.00		
<b>Total Voucher Activity:</b>													<b>\$3,314.00</b>		

0390	E	21	005 298	301	401	713	Student Council	St Bal:	\$443.59	Activity:	\$28.39	Enc:	\$0.00	End Bal:	\$471.98
<b>Type Code</b>	<b>Period</b>	<b>Date</b>	<b>St</b>	<b>Vendor / Cust / Desc</b>			<b>Detail Description</b>	<b>PO#</b>	<b>Inv Ref</b>	<b>PmtDt/DepCtl</b>	<b>Pmt Tp</b>	<b>Check#</b>	<b>Amount</b>		
JE 9567	202505	11/30/24		3 Correct Voucher75686			ION Block Rocker XL						(156.10)		
JE 9567	202505	11/30/24		6 Correct Voucher75686			ION Block Rocker XL						117.08		
<b>Total JE Activity:</b>													<b>(\$39.02)</b>		

VOU 75826	202505	11/04/24	1	3123 WAL-MART			Homecoming Prizes		10/17/24	11/04/24	CC	0	65.89		
VOU 75826	202505	11/04/24	1	3123 WAL-MART			Homecoming - Dowel Rod		10/17/24	11/04/24	CC	0	1.52		
<b>Total Voucher Activity:</b>													<b>\$67.41</b>		

0390	E	21	005 298	301	401	723	Class of 2023	St Bal:	\$640.00	Activity:	\$117.08	Enc:	\$0.00	End Bal:	\$757.08
<b>Type Code</b>	<b>Period</b>	<b>Date</b>	<b>St</b>	<b>Vendor / Cust / Desc</b>			<b>Detail Description</b>	<b>PO#</b>	<b>Inv Ref</b>	<b>PmtDt/DepCtl</b>	<b>Pmt Tp</b>	<b>Check#</b>	<b>Amount</b>		
JE 9567	202505	11/30/24		4 Correct Voucher75686			ION Block Rocker XL						117.08		
<b>Total JE Activity:</b>													<b>\$117.08</b>		

0390	E	21	005 298	301	401	725	Class of 2025	St Bal:	\$0.00	Activity:	\$1,157.25	Enc:	\$0.00	End Bal:	\$1,157.25
<b>Type Code</b>	<b>Period</b>	<b>Date</b>	<b>St</b>	<b>Vendor / Cust / Desc</b>			<b>Detail Description</b>	<b>PO#</b>	<b>Inv Ref</b>	<b>PmtDt/DepCtl</b>	<b>Pmt Tp</b>	<b>Check#</b>	<b>Amount</b>		
JE 9567	202505	11/30/24		7 Correct Voucher75686			ION Block Rocker XL						117.06		
<b>Total JE Activity:</b>													<b>\$117.06</b>		

VOU 75845	202505	11/05/24	1	5567 GRAYSTONE GRAPHICS			BL M 2000		203524	11/05/24	CC	0	183.15		
VOU 75845	202505	11/05/24	1	5567 GRAYSTONE GRAPHICS			BL S 18500		203524	11/05/24	CC	0	31.35		
VOU 75845	202505	11/05/24	1	5567 GRAYSTONE GRAPHICS			BL M 18500		203524	11/05/24	CC	0	188.10		
VOU 75845	202505	11/05/24	1	5567 GRAYSTONE GRAPHICS			BL L 2000		203524	11/05/24	CC	0	122.10		
VOU 75845	202505	11/05/24	1	5567 GRAYSTONE GRAPHICS			BL L 18500		203524	11/05/24	CC	0	313.50		
VOU 75845	202505	11/05/24	1	5567 GRAYSTONE GRAPHICS			BL 2XL 2000		203524	11/05/24	CC	0	22.85		
VOU 75845	202505	11/05/24	1	5567 GRAYSTONE GRAPHICS			BL S 2000		203524	11/05/24	CC	0	20.35		
VOU 75845	202505	11/05/24	1	5567 GRAYSTONE GRAPHICS			BL 2XL 18500		203524	11/05/24	CC	0	67.70		
VOU 75845	202505	11/05/24	1	5567 GRAYSTONE GRAPHICS			BL XL 18500		203524	11/05/24	CC	0	62.70		
VOU 75846	202505	11/05/24	1	4847 Josten's			Tax		W99891674	11/05/24	CC	0	0.41		
VOU 75846	202505	11/05/24	1	4847 Josten's			Service & Delivery		W99891674	11/05/24	CC	0	7.98		
VOU 75846	202505	11/05/24	1	4847 Josten's			Cap & Tassel		W99891674	11/05/24	CC	0	20.00		
<b>Total Voucher Activity:</b>													<b>\$1,040.19</b>		



## Lake of the Woods Public Schools #390

### Student Activity Transaction Report

202505 through 202505

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

21 Student Activity Fund

0390	E	21	005	298	301	401	726	Class of 2026	St Bal:	\$0.00	Activity:	\$117.08	Enc:	\$0.00	End Bal:	\$117.08
<b>Type Code</b>	<b>Period</b>	<b>Date</b>	<b>St</b>	<b>Vendor / Cust / Desc</b>				<b>Detail Description</b>	<b>PO#</b>	<b>Inv Ref</b>	<b>PmtDt/DepCtl</b>	<b>Pmt Tp</b>	<b>Check#</b>	<b>Amount</b>		
JE	9567	202505	11/30/24	5 Correct Voucher75686				ION Block Rocker XL								117.08
<b>Total JE Activity:</b>														<b>\$117.08</b>		

0390	E	21	005	298	301	401	730	Class of 2029	St Bal:	\$312.20	Activity:	(\$312.20)	Enc:	\$0.00	End Bal:	\$0.00
<b>Type Code</b>	<b>Period</b>	<b>Date</b>	<b>St</b>	<b>Vendor / Cust / Desc</b>				<b>Detail Description</b>	<b>PO#</b>	<b>Inv Ref</b>	<b>PmtDt/DepCtl</b>	<b>Pmt Tp</b>	<b>Check#</b>	<b>Amount</b>		
JE	9567	202505	11/30/24	2 Correct Voucher75686				ION Block Rocker XL								(156.10)
JE	9567	202505	11/30/24	1 Correct Voucher75686				ION Block Rocker XL								(156.10)
<b>Total JE Activity:</b>														<b>(\$312.20)</b>		

0390	E	21	005	298	301	401	731	High School PBIS	St Bal:	\$308.21	Activity:	\$96.76	Enc:	\$0.00	End Bal:	\$404.97
<b>Type Code</b>	<b>Period</b>	<b>Date</b>	<b>St</b>	<b>Vendor / Cust / Desc</b>				<b>Detail Description</b>	<b>PO#</b>	<b>Inv Ref</b>	<b>PmtDt/DepCtl</b>	<b>Pmt Tp</b>	<b>Check#</b>	<b>Amount</b>		
VOU	75827	202505	11/04/24	1	4819 Sam's Club				Trident		10221535255	11/04/24	CC	0	14.38	
VOU	75827	202505	11/04/24	1	4819 Sam's Club				Quaker Oat Chewy Variety Pack		10221535255	11/04/24	CC	0	10.48	
VOU	75827	202505	11/04/24	1	4819 Sam's Club				Nabisco Sweet Treats		10221535255	11/04/24	CC	0	14.68	
VOU	75827	202505	11/04/24	1	4819 Sam's Club				Member's Mark Fruit Snacks		10221535255	11/04/24	CC	0	10.78	
VOU	75827	202505	11/04/24	1	4819 Sam's Club				Frito-Lay		10221535255	11/04/24	CC	0	18.48	
VOU	75827	202505	11/04/24	1	4819 Sam's Club				Cheez-It		10221535255	11/04/24	CC	0	12.98	
VOU	75827	202505	11/04/24	1	4819 Sam's Club				Chee-It		10221535255	11/04/24	CC	0	14.98	
<b>Total Voucher Activity:</b>														<b>\$96.76</b>		

0390	E	21	005	298	301	401	732	Backpack Program	St Bal:	\$1,012.81	Activity:	\$75.80	Enc:	\$0.00	End Bal:	\$1,088.61
<b>Type Code</b>	<b>Period</b>	<b>Date</b>	<b>St</b>	<b>Vendor / Cust / Desc</b>				<b>Detail Description</b>	<b>PO#</b>	<b>Inv Ref</b>	<b>PmtDt/DepCtl</b>	<b>Pmt Tp</b>	<b>Check#</b>	<b>Amount</b>		
VOU	75934	202505	11/14/24	1	2899 AMAZON CAPITAL SERVICES				BOC2NKFNGM ACYPAPER, Blac	9249	1KTY-39YD-V	11/26/24	CH	9477523	75.80	
<b>Total Voucher Activity:</b>														<b>\$75.80</b>		

0390	R	21	005	298	301	099	702	Athletics	St Bal:	Activity:	(\$1,005.00)	Enc:	\$0.00	End Bal:	(\$1,005.00)	
<b>Type Code</b>	<b>Period</b>	<b>Date</b>	<b>St</b>	<b>Vendor / Cust / Desc</b>				<b>Detail Description</b>	<b>PO#</b>	<b>Inv Ref</b>	<b>PmtDt/DepCtl</b>	<b>Pmt Tp</b>	<b>Check#</b>	<b>Amount</b>		
RCT	26992	202505	11/27/24	1	1057 Student Activity				Athletics		6517	CH	001066	(1,005.00)		
<b>Total Receipt Activity:</b>														<b>(\$1,005.00)</b>		

0390	R	21	005	298	301	099	712	High School Yearbook	St Bal:	(\$1,527.50)	Activity:	(\$920.00)	Enc:	\$0.00	End Bal:	(\$2,447.50)
<b>Type Code</b>	<b>Period</b>	<b>Date</b>	<b>St</b>	<b>Vendor / Cust / Desc</b>				<b>Detail Description</b>	<b>PO#</b>	<b>Inv Ref</b>	<b>PmtDt/DepCtl</b>	<b>Pmt Tp</b>	<b>Check#</b>	<b>Amount</b>		
RCT	26996	202505	11/15/24	1	1057 Student Activity				High School Yearbook		6518	CH	002231	(920.00)		
<b>Total Receipt Activity:</b>														<b>(\$920.00)</b>		

0390	R	21	005	298	301	099	729	Class of 2028 Revenue	St Bal:	\$0.00	Activity:	(\$1,745.00)	Enc:	\$0.00	End Bal:	(\$1,745.00)
<b>Type Code</b>	<b>Period</b>	<b>Date</b>	<b>St</b>	<b>Vendor / Cust / Desc</b>				<b>Detail Description</b>	<b>PO#</b>	<b>Inv Ref</b>	<b>PmtDt/DepCtl</b>	<b>Pmt Tp</b>	<b>Check#</b>	<b>Amount</b>		
RCT	26993	202505	11/27/24	1	1057 Student Activity				Class of 2028 Revenue		6517	CH	002232	(1,745.00)		
<b>Total Receipt Activity:</b>														<b>(\$1,745.00)</b>		

**Lake of the Woods Public Schools #390**  
**Student Activity Transaction Report**  
**202505 through 202505**

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

21 Student Activity Fund

0390 R 21 005 298 301 099 730 Class of 2029

St Bal: \$0.00 Activity: (\$529.32) Enc: \$0.00 End Bal: (\$529.32)

Type Code	Period	Date	St	Vendor / Cust / Desc	Detail Description	PO#	Inv Ref	PmtDt/DepCtl	Pmt Tp	Check#	Amount
RCT 26972	202505	11/30/24	1	1057 Student Activity	Class of 2029			6516	CH		(412.25)
RCT 26999	202505	11/17/24	1	1057 Student Activity	Class of 2029			6519	CH	002230	(117.07)
<b>Total Receipt Activity:</b>											<b>(529.32)</b>

21	Student Activity Fund	\$4,808.27	\$394.84	\$0.00	\$5,203.11
<b>Report Total Balance:</b>		\$4,808.27	\$394.84	\$0.00	\$5,203.11

## Lake of the Woods Public Schools #390

### Student Activity Guideline

### Period Ending November 30, 2024

Sequence: Group-Sub, Crs

								<b>B25</b>								
L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	Description	Annual Budget	Period 202505	Year To Date	% YTD	Encumbrances	+ Enc	Remaining Balance
		00	ASSETS													
B	21	101	000				100	00	Student Activity Cash	0.00	(394.84)	76,334.26	0%	0.00	0%	(76,334.26)
		00	ASSETS							0.00	(394.84)	76,334.26	0%	0.00	0%	(76,334.26)
		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	0.00	2,055.70	0%	0.00	0%	(2,055.70)
		701	SEL calming corners							(1,000.00)	0.00	(1,432.30)	143%	0.00	143%	432.30
		702	Hockey													
R	21	005	298	301	099	702	401	702	Athletics	0.00	(1,005.00)	(1,005.00)	0%	0.00	0%	1,005.00
		702	Hockey							0.00	(1,005.00)	(1,005.00)	0%	0.00	0%	1,005.00
		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	3,314.00	6,932.96	85%	0.00	85%	1,267.04
R	21	005	298	301	099	712	401	712	High School Yearbook	(5,500.00)	(920.00)	(2,447.50)	45%	0.00	45%	(3,052.50)
		712	High School Yearbook							2,700.00	2,394.00	(1,730.63)	(64%)	0.00	(64%)	4,430.63
		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	28.39	471.98	76%	0.00	76%	146.02
R	21	005	298	301	099	713	401	713	Student Council	(1,000.00)	0.00	(103.00)	10%	0.00	10%	(897.00)
		713	Student Council							(382.00)	28.39	(2,034.53)	533%	0.00	533%	1,652.53
		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

## Lake of the Woods Public Schools #390

### Student Activity Guideline

#### Period Ending November 30, 2024

Sequence: Group-Sub, Crs

								B25					% YTD	Remaining	
L	Fd	Org	Pro	Fin	O/S	Crs	Class Sub	Description	Annual Budget	Period 202505	Year To Date	% YTD	Encumbrances	+ Enc	Balance
		716	Elementary Fundraising												
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)
		<b>716</b>	<b>Elementary Fundraising</b>						<b>3,700.00</b>	<b>0.00</b>	<b>(4,636.00)</b>	<b>(125%)</b>	<b>0.00</b>	<b>(125%)</b>	<b>8,336.00</b>
		718	Spanish Club												
R	21	005	298	301	099	718	401 718	Class of 2032	0.00	0.00	(9,582.00)	0%	0.00	0%	9,582.00
E	21	005	298	301	401	718	401 718	Class of 2032	0.00	0.00	6,432.70	0%	0.00	0%	(6,432.70)
		<b>718</b>	<b>Spanish Club</b>						<b>0.00</b>	<b>0.00</b>	<b>(3,149.30)</b>	<b>0%</b>	<b>0.00</b>	<b>0%</b>	<b>3,149.30</b>
		722	Class of 2031												
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)
		<b>722</b>	<b>Class of 2022</b>						<b>0.00</b>	<b>0.00</b>	<b>(4,595.39)</b>	<b>0%</b>	<b>0.00</b>	<b>0%</b>	<b>4,595.39</b>
		723	Class of 2023												
E	21	005	298	301	401	723	401 723	Class of 2023	1,000.00	117.08	757.08	76%	0.00	76%	242.92
		<b>723</b>	<b>Class of 2023</b>						<b>1,000.00</b>	<b>117.08</b>	<b>757.08</b>	<b>76%</b>	<b>0.00</b>	<b>76%</b>	<b>242.92</b>
		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)
		<b>724</b>	<b>Class of 2024</b>						<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0%</b>	<b>0.00</b>	<b>0%</b>	<b>0.00</b>
		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	1,157.25	1,157.25	10%	0.00	10%	10,842.75
R	21	005	298	301	099	725	401 725	Class of 2025	(4,000.00)	0.00	(1,074.00)	27%	0.00	27%	(2,926.00)
		<b>725</b>	<b>Class of 2025</b>						<b>8,000.00</b>	<b>1,157.25</b>	<b>(11,903.05)</b>	<b>(149%)</b>	<b>0.00</b>	<b>(149%)</b>	<b>19,903.05</b>
		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)	0.00	(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	117.08	117.08	6%	0.00	6%	1,942.92
		<b>726</b>	<b>Class of 2026</b>						<b>(3,940.00)</b>	<b>117.08</b>	<b>(11,702.98)</b>	<b>297%</b>	<b>0.00</b>	<b>297%</b>	<b>7,762.98</b>
		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	0.00	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)	0.00	(6,562.00)	164%	0.00	164%	2,562.00
		<b>727</b>	<b>Class of 2027</b>						<b>(2,000.00)</b>	<b>0.00</b>	<b>(6,160.04)</b>	<b>308%</b>	<b>0.00</b>	<b>308%</b>	<b>4,160.04</b>

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

Sequence: Group-Sub, Crs

						<b>B25</b>						<b>% YTD</b>	<b>Remaining</b>			
<b>L</b>	<b>Fd</b>	<b>Org</b>	<b>Pro</b>	<b>Fin</b>	<b>O/S</b>	<b>Crs</b>	<b>Class</b>	<b>Sub</b>	<b>Description</b>	<b>Annual Budget</b>	<b>Period 202505</b>	<b>Year To Date</b>	<b>% YTD</b>	<b>Encumbrances</b>	<b>+ Enc</b>	<b>Balance</b>
							729		Class of 2028							
B	21	401					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
R	21	005	298	301	099	729	401	729	Class of 2028 Revenue	(425.00)	(1,745.00)	(1,745.00)	411%	0.00	411%	1,320.00
							<b>729</b>		<b>Class of 2028</b>	<b>1,120.00</b>	<b>(1,745.00)</b>	<b>(1,890.97)</b>	<b>(169%)</b>	<b>0.00</b>	<b>(169%)</b>	<b>3,010.97</b>
							730		Class of 2029							
B	21	401					400	730	Class of 2029	0.00	0.00	(4,045.10)	0%	0.00	0%	4,045.10
R	21	005	298	301	099	730	401	730	Class of 2029	0.00	(529.32)	(529.32)	0%	0.00	0%	529.32
E	21	005	298	301	401	730	401	730	Class of 2029	1,545.00	(312.20)	0.00	0%	0.00	0%	1,545.00
							<b>730</b>		<b>Class of 2029</b>	<b>1,545.00</b>	<b>(841.52)</b>	<b>(4,574.42)</b>	<b>(296%)</b>	<b>0.00</b>	<b>(296%)</b>	<b>6,119.42</b>
							731		High School PBIS							
B	21	401					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	96.76	404.97	27%	0.00	27%	1,095.03
R	21	005	298	301	099	731	401	731	High School PBIS	(1,000.00)	0.00	(653.50)	65%	0.00	65%	(346.50)
							<b>731</b>		<b>HS PBIS</b>	<b>500.00</b>	<b>96.76</b>	<b>(4,330.24)</b>	<b>(866%)</b>	<b>0.00</b>	<b>(866%)</b>	<b>4,830.24</b>
							732		Backpack Program							
B	21	401					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)	0.00	(621.00)	12%	0.00	12%	(4,379.00)
E	21	005	298	301	401	732	401	732	Backpack Program	2,500.00	75.80	1,088.61	44%	0.00	44%	1,411.39
							<b>732</b>		<b>Backpack Program</b>	<b>(2,500.00)</b>	<b>75.80</b>	<b>(9,811.02)</b>	<b>392%</b>	<b>0.00</b>	<b>392%</b>	<b>7,311.02</b>
							733		Class of 2030							
B	21	401					400	733	Class of 2030	0.00	0.00	(3,329.32)	0%	0.00	0%	3,329.32
							<b>733</b>		<b>Class of 2030</b>	<b>0.00</b>	<b>0.00</b>	<b>(3,329.32)</b>	<b>0%</b>	<b>0.00</b>	<b>0%</b>	<b>3,329.32</b>
<b>Report Totals:</b>										<b>10,598.00</b>	<b>(0.00)</b>	<b>(0.00)</b>	<b>(0%)</b>	<b>0.00</b>	<b>(0%)</b>	<b>10,598.00</b>

# School District: Lake Of The Woods

## Assessment Year 2023 (Taxes Payable 2024) Tax Base by Property Type

	Market Value	Referendum Market Value	Net Tax Capacity**
	Percent of Total	Percent of Total	Percent of Total
Residential Homestead	28.1%	56.3%	24.9%
Other Residential	5.8%	11.7%	6.1%
Commercial / Industrial	10.5%	21.5%	19.5%
Non Qualifying Agricultural	2.8%	5.5%	2.2%
Qualifying Agriculture *	25.0%	0.0%	20.6%
Seasonal Recreational	27.8%	4.9%	27.3%
TIF & FD			-0.6%

\* For districts with qualifying debt service levies, the Ag2School Credit will fund 70% of the Qualifying Agriculture share, or 14% of the total debt service levy for the district.

\*\* Totals include TIF and Fiscal Disparities adjustments



**Lake of the Woods Public Schools #390**  
**UFARS Exp/Rev Summary**  
**Period Ending November 30, 2024**

Sequence: L, Fd

	District	B25					% YTD	Remaining
	Account Description	Annual Budget	Period 202505	Year To Date	% YTD	Encumbrances	+ Enc	Balance
01	General	7,110,451.00	532,668.58	2,158,623.72	30%	14,497.35	31%	4,937,329.93
02	Food Service	381,108.00	33,023.69	125,423.80	33%	0.00	33%	255,684.20
04	Community Service	363,776.00	26,369.28	111,917.92	31%	0.00	31%	251,858.08
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	592,061.55	2,545,990.44	29%	14,497.35	29%	6,344,422.21
01	General	(7,258,527.00)	(344,079.26)	(2,107,248.17)	29%	0.00	29%	(5,151,278.83)
02	Food Service	(389,510.00)	(44,255.45)	(80,577.48)	21%	0.00	21%	(308,932.52)
04	Community Service	(331,712.00)	(3,691.00)	(27,047.51)	8%	0.00	8%	(304,664.49)
07	Debt Redemption	(1,261,761.00)	(26,319.93)	(131,599.64)	10%	0.00	10%	(1,130,161.36)
R	Revenue	(9,241,510.00)	(418,345.64)	(2,346,472.80)	25%	0.00	25%	(6,895,037.20)
	<b>Report Totals:</b>	<b>(336,600.00)</b>	<b>173,715.91</b>	<b>199,517.64</b>	<b>(59%)</b>	<b>14,497.35</b>	<b>(64%)</b>	<b>(550,614.99)</b>

## 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		50698		Wire	1	09541		PERA		No	Yes	No	11/15/2024	9,088.56
BOR		50699		Wire	1	3198		Educators Benefit Consultants,	Partnership	No	Yes	No	11/15/2024	7,821.78
BOR		50700		Wire	1	3475		Teacher Retirement Association		No	Yes	No	11/15/2024	17,292.01
BOR		50701		Wire	1	3503		USA TAX		No	Yes	No	11/15/2024	35,718.69
BOR		50702		Wire	1	3504		MINNESOTA TAX		No	Yes	No	11/15/2024	5,741.84
BOR		50703		Wire	2	5259		Wex HSA		No	Yes	No	11/15/2024	2,871.29
BOR		50798		Wire	1	09541		PERA		No	No	No	11/30/2024	9,360.10
BOR		50799		Wire	1	1150		Pitney Bowes Postage		No	Yes	No	11/30/2024	400.00
BOR		50800		Wire	1	1769		AFLAC		No	Yes	No	11/30/2024	135.06
BOR		50801		Wire	1	3198		Educators Benefit Consultants,	Partnership	No	No	No	11/30/2024	7,821.78
BOR		50802		Wire	1	3303		SFM MUTUAL INSURANCE COMPANY		No	Yes	No	11/30/2024	3,026.00
BOR		50803		Wire	1	3475		Teacher Retirement Association		No	No	No	11/30/2024	17,309.68
BOR		50804		Wire	1	3503		USA TAX		No	No	No	11/30/2024	35,841.53
BOR		50805		Wire	1	3504		MINNESOTA TAX		No	No	No	11/30/2024	5,823.68
BOR		50806		Wire	1	4325		rSchool Today		No	Yes	No	11/30/2024	99.78
BOR		50807		Wire	1	4928		School Pay Fee-13 Verticles LLC		No	Yes	No	11/30/2024	47.69
BOR		50808		Wire	1	5090		Delta Dental of Minnesota		No	Yes	No	11/30/2024	1,071.83
BOR		50809		Wire	1	5116		VSP Insurance CO		No	Yes	No	11/30/2024	265.18
BOR		50810		Wire	1	5222		Medica-North Risk		No	Yes	No	11/30/2024	54,605.48
BOR		50811		Wire	1	5276		WEX FSA/DEP Reimb. or Fees		No	Yes	No	11/30/2024	475.76
BOR		50812		Wire	1	5457		JOHN DEERE CREDIT, INC.		No	Yes	No	11/30/2024	2,162.53
BOR		50813		Wire	2	5259		Wex HSA		No	No	No	11/30/2024	2,871.29
BOR		50817		Wire	1	5090		Delta Dental of Minnesota		No	Yes	No	11/30/2024	1,162.79

Bank Total: \$221,014.33

Report Total: \$221,014.33



**Lake of the Woods Public Schools #390**  
**Exp Summary - Fd, Org**  
**Period Ending November 30, 2024**

Sequence: Fd, Org

Description		<b>B25</b>					% YTD	Remaining
		Annual Budget	Period 202505	Year To Date	% YTD	Encumbrances	+ Enc	Balance
01	General Fund							
005	District Wide	2,624,783.00	150,314.10	926,134.52	35%	5,491.22	35%	1,693,157.26
100	Elem.	2,157,307.00	182,653.49	534,903.44	25%	6,284.88	25%	1,616,118.68
200	High School	198,580.00	33,516.33	86,431.43	44%	0.00	44%	112,148.57
222	Secondary	370,063.00	16,116.06	98,815.29	27%	0.00	27%	271,247.71
300	Elem./H.s.	1,713,145.00	145,474.44	486,128.02	28%	2,721.25	29%	1,224,295.73
01	General Fund	7,063,878.00	528,074.42	2,132,412.70	30%	14,497.35	30%	4,916,967.95
02	Food Service							
005	District Wide	381,108.00	33,023.69	125,423.80	33%	0.00	33%	255,684.20
02	Food Service	381,108.00	33,023.69	125,423.80	33%	0.00	33%	255,684.20
04	Community Service							
005	District Wide	363,776.00	26,369.28	111,917.92	31%	0.00	31%	251,858.08
04	Community Service	363,776.00	26,369.28	111,917.92	31%	0.00	31%	251,858.08
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	4,594.16	26,211.02	56%	0.00	56%	20,361.98
21	Student Activity Fund	46,573.00	4,594.16	26,211.02	56%	0.00	56%	20,361.98
<b>Report Totals:</b>		<b>8,904,910.00</b>	<b>592,061.55</b>	<b>2,545,990.44</b>	<b>29%</b>	<b>14,497.35</b>	<b>29%</b>	<b>6,344,422.21</b>

# Lake of the Woods Public Schools #390

## Exp Summary - Fd, Pro

Period Ending November 30, 2024

Sequence: Fd, Pro

Description		B25 Annual Budget	Period 202505	Year To Date	% YTD	Encumbrances	% YTD + Enc	Remaining 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	811.21	22,065.76	105%	0.00	105%	(1,014.76)
020	Superintendent	140,104.00	10,057.43	57,197.46	41%	0.00	41%	82,906.54
050	School Adm	147,032.00	12,259.16	61,268.52	42%	0.00	42%	85,763.48
105	General Administrat.	343,525.00	18,523.78	168,124.75	49%	30.64	49%	175,369.61
108	Technology Coordinator	168,177.00	8,215.98	55,110.15	33%	5,842.00	36%	107,224.85
110	Business Services	37,265.00	0.00	17,882.67	48%	0.00	48%	19,382.33
200	Voluntary Pre-K	83,234.00	6,996.70	20,988.94	25%	0.00	25%	62,245.06
201	Kindergarten Educ.	121,806.00	10,080.07	30,240.21	25%	0.00	25%	91,565.79
203	Elementary Education	1,049,079.00	87,920.89	304,227.90	29%	6,284.88	30%	738,566.22
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	26,888.10	93,110.37	47%	0.00	47%	105,010.63
212	Art	87,377.00	6,875.03	23,142.50	26%	0.00	26%	64,234.50
215	Business	49,466.00	4,221.59	12,186.46	25%	0.00	25%	37,279.54
216	Educational Disadvan	118,867.00	11,339.06	32,519.75	27%	0.00	27%	86,347.25
218	gifted and talented program	798.00	185.00	185.00	23%	0.00	23%	613.00
220	English	206,861.00	16,687.42	55,260.40	27%	990.25	27%	150,610.35
240	Physical Education	171,646.00	15,377.16	45,239.12	26%	0.00	26%	126,406.88
255	Industrial Education	95,833.00	7,815.87	23,476.55	24%	0.00	24%	72,356.45
256	Mathematics	215,733.00	17,712.02	53,445.17	25%	0.00	25%	162,287.83
257	Computer Science	0.00	0.00	0.00	0%	255.00	0%	(255.00)
258	Music	214,745.00	17,262.19	52,996.63	25%	1,476.00	25%	160,272.37
260	Natural Science	200,073.00	8,686.75	26,454.77	13%	0.00	13%	173,618.23
270	Social Studies	158,115.00	13,023.31	39,040.03	25%	0.00	25%	119,074.97
292	Athletics	179,234.00	11,192.89	47,744.20	27%	0.00	27%	131,489.80
294	Boys Athletics	108,047.00	1,283.71	24,774.47	23%	0.00	23%	83,272.53
296	Girls Athletics	56,384.00	2,696.46	25,268.62	45%	0.00	45%	31,115.38
298	Extra Curricular Act	26,913.00	943.00	1,028.00	4%	0.00	4%	25,885.00

**Lake of the Woods Public Schools #390**  
**Exp Summary - Fd, Pro**  
**Period Ending November 30, 2024**

Sequence: Fd, Pro

		<b>B25</b>						% YTD	Remaining
Description		Annual Budget	Period 202505	Year To Date	% YTD	Encumbrances	+ Enc	Balance	
01	General Fund								
371	Related/Diversified	49,348.00	3,982.50	11,947.17	24%	0.00	24%	37,400.83	
399	Carl Perkins Grant	21,729.00	1,986.20	6,322.39	29%	0.00	29%	15,406.61	
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	(524.08)	6,289.80	8%	0.00	8%	74,164.20	
402	Mentally Impaired Mm	94,758.00	370.92	5,708.15	6%	0.00	6%	89,049.85	
403	Mentally Impaired Ms	0.00	653.84	2,355.62	0%	0.00	0%	(2,355.62)	
404	Physically Impaired	0.00	653.84	1,874.03	0%	0.00	0%	(1,874.03)	
406	Visually Impaired	0.00	1,759.74	855.38	0%	0.00	0%	(855.38)	
407	Specific Learning Di	92,868.00	10,344.84	31,118.86	34%	0.00	34%	61,749.14	
408	Emotional Behavior	46,128.00	3,659.63	9,879.41	21%	0.00	21%	36,248.59	
409	DEAF/BLIND	0.00	394.86	1,226.58	0%	0.00	0%	(1,226.58)	
410	Other Health Impairment	57,940.00	1,035.94	2,786.40	5%	0.00	5%	55,153.60	
411	Autistic	73,994.00	26,329.93	60,497.33	82%	0.00	82%	13,496.67	
412	Early Child Spec Ed	1,633.00	3,926.57	11,387.37	697%	0.00	697%	(9,754.37)	
416	Multiple Handicap	16,118.00	1,760.84	8,740.65	54%	0.00	54%	7,377.35	
420	Spec. Educ.-General	116,037.00	23,913.46	10,704.36	9%	0.00	9%	105,332.64	
620	Educational Media	50,328.00	4,765.04	14,260.75	28%	0.00	28%	36,067.25	
640	Staff Development	58,085.00	13.90	2,515.27	4%	0.00	4%	55,569.73	
716	Drug Abuse Prevention	250.00	90.00	255.00	102%	0.00	102%	(5.00)	
718	Other School Safety	15,405.00	440.00	1,530.00	10%	0.00	10%	13,875.00	
720	Health Services	59,364.00	4,834.41	24,987.91	42%	0.00	42%	34,376.09	
740	Social Worker	102,620.00	8,451.56	25,365.36	25%	0.00	25%	77,254.64	
760	Pupil Transport	518,024.00	48,327.04	161,694.40	31%	(2,000.37)	31%	358,329.97	
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	53,722.12	286,611.08	33%	1,618.95	33%	585,351.97	
850	Facilities	110,130.00	2,162.53	11,537.65	10%	0.00	10%	98,592.35	
865	LTFM Exclcd Costs -Pro 866,867	80,747.00	7,964.01	47,441.05	59%	0.00	59%	33,305.95	
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 November 30, 2024**

Sequence: Fd, Pro

Description		<b>B25</b>					% YTD	Remaining
		Annual Budget	Period 202505	Year To Date	% YTD	Encumbrances	+ Enc	Balance
01	General Fund							
950	<b>Transfers</b>	<b>204,237.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0%</b>	<b>0.00</b>	<b>0%</b>	<b>204,237.00</b>
01	<b>General Fund</b>	<b>7,063,878.00</b>	528,074.42	2,132,412.70	30%	14,497.35	30%	4,916,967.95
02	Food Service							
770	<b>Food Services</b>	<b>381,108.00</b>	33,023.69	125,423.80	33%	0.00	33%	255,684.20
02	<b>Food Service</b>	<b>381,108.00</b>	33,023.69	125,423.80	33%	0.00	33%	255,684.20
04	Community Service							
505	<b>Comm Service Gener</b>	<b>68,820.00</b>	4,532.89	27,795.95	40%	0.00	40%	41,024.05
580	<b>Early Child &amp; Fam Ed</b>	<b>24,296.00</b>	647.00	1,225.79	5%	0.00	5%	23,070.21
582	<b>School Readiness</b>	<b>44,388.00</b>	3,451.17	5,712.41	13%	0.00	13%	38,675.59
583	<b>Preschool Screening</b>	<b>1,458.00</b>	0.00	126.50	9%	0.00	9%	1,331.50
590	<b>Community Services</b>	<b>224,814.00</b>	17,738.22	77,057.27	34%	0.00	34%	147,756.73
04	<b>Community Service</b>	<b>363,776.00</b>	26,369.28	111,917.92	31%	0.00	31%	251,858.08
07	Debt Redemption							
910	<b>Debt Redemption</b>	<b>1,049,575.00</b>	0.00	150,025.00	14%	0.00	14%	899,550.00
07	<b>Debt Redemption</b>	<b>1,049,575.00</b>	0.00	150,025.00	14%	0.00	14%	899,550.00
21	Student Activity Fund							
298	<b>Extra Curricular Act</b>	<b>46,573.00</b>	4,594.16	26,211.02	56%	0.00	56%	20,361.98
21	<b>Student Activity Fund</b>	<b>46,573.00</b>	4,594.16	26,211.02	56%	0.00	56%	20,361.98
<b>Report Totals:</b>		<b>8,904,910.00</b>	592,061.55	2,545,990.44	29%	14,497.35	29%	6,344,422.21

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

Sequence: Fd, O/S

		<b>B25</b>					% YTD	
		Annual Budget	Period 202505	Year To Date	% YTD	Encumbrances	+ Enc	Remaining Balance
01	General Fund							
001	Levy	(1,115,053.00)	(295,000.00)	(594,776.27)	53%	0.00	53%	(520,276.73)
010	Count Apportionment	(506,322.00)	0.00	0.00	0%	0.00	0%	(506,322.00)
019	Misc Local Revenues	(130,000.00)	0.00	(93,822.56)	72%	0.00	72%	(36,177.44)
040	Tuition from Patrons	(29,405.00)	(5,440.00)	(13,660.00)	46%	0.00	46%	(15,745.00)
060	Admis.&stu. Act. Rec	(23,919.00)	(920.00)	(9,401.00)	39%	0.00	39%	(14,518.00)
071	Medical Assistance Reimburseme	(15,000.00)	0.00	0.00	0%	0.00	0%	(15,000.00)
092	Interest Income	(50,000.00)	(2,898.59)	(12,461.91)	25%	0.00	25%	(37,538.09)
093	Rent from Schl Facil	(5,000.00)	(935.00)	(2,520.00)	50%	0.00	50%	(2,480.00)
097	Media funds	0.00	(1,803.17)	(1,803.17)	0%	0.00	0%	1,803.17
099	Misc Rev-Local Sourc	(78,890.00)	(1,102.00)	(13,212.75)	17%	0.00	17%	(65,677.25)
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)	0.00	(1,170,318.26)	27%	0.00	27%	(3,233,216.74)
227	Abatement Aid	(69.00)	0.00	(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)	0.00	(11,693.14)	9%	0.00	9%	(124,465.86)
360	Spec Educ-General	(497,983.00)	0.00	(60,883.63)	12%	0.00	12%	(437,099.37)
369	Misc State Revenue	(25,454.00)	(31,691.51)	(29,146.05)	115%	0.00	115%	3,692.05
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	(89.67)	(994.40)	0%	0.00	0%	994.40
500	Direct Fed Aid&Grant	(56,250.00)	0.00	0.00	0%	0.00	0%	(56,250.00)
625	Insurance Recovery	0.00	0.00	(50,000.00)	0%	0.00	0%	50,000.00
01	General Fund	(7,222,552.00)	(339,879.94)	(2,079,594.35)	29%	0.00	29%	(5,142,957.65)

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

Sequence: Fd, O/S

		<b>B25</b>					% YTD	
Description		Annual Budget	Period 202505	Year To Date	% YTD	Encumbrances	+ Enc	Remaining Balance
02	Food Service							
	099 Misc Rev-Local Sourc	(21,300.00)	0.00	(4,380.27)	21%	0.00	21%	(16,919.73)
	300 State Aid and Grants	(139,500.00)	(23,252.67)	(32,670.23)	23%	0.00	23%	(106,829.77)
	400 Fed. Aids & Grants	0.00	0.00	(2,433.38)	0%	0.00	0%	2,433.38
	471 School Lunch	(40,860.00)	(3,559.80)	(5,913.80)	14%	0.00	14%	(34,946.20)
	472 Special Food	(85,000.00)	(10,932.14)	(22,148.28)	26%	0.00	26%	(62,851.72)
	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)	(4,990.52)	(9,372.38)	24%	0.00	24%	(29,627.62)
	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)	(1,520.32)	(3,659.14)	19%	0.00	19%	(15,840.86)
	606 Type A-Adults	(13,000.00)	0.00	0.00	0%	0.00	0%	(13,000.00)
02	Food Service	(389,510.00)	(44,255.45)	(80,577.48)	21%	0.00	21%	(308,932.52)

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

Sequence: Fd, O/S

		<b>B25</b>						% YTD	Remaining
Description		Annual Budget	Period 202505	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)	(2,801.00)	(14,524.80)	35%	0.00	35%	(27,100.20)	
	093 Rent from Schl Facil	(1,500.00)	(580.00)	(855.00)	57%	0.00	57%	(645.00)	
	096 Gifts from Loc Sourc	(2,000.00)	(310.00)	(410.00)	21%	0.00	21%	(1,590.00)	
	099 Misc Rev-Local Sourc	(2,457.00)	0.00	(1,480.00)	60%	0.00	60%	(977.00)	
	227 Abatement Aid	(6.00)	0.00	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)	(3,691.00)	(27,047.51)	8%	0.00	8%	(304,664.49)	

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

Sequence: Fd, O/S

		<b>B25</b>						% YTD	Remaining
Description		Annual Budget	Period 202505	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)	(4,154.20)	68%	0.00	68%	(1,945.80)	
	234 Hmstd Market Value Credit	(12,000.00)	(1,636.30)	(8,181.53)	68%	0.00	68%	(3,818.47)	
	258 Sm Bus Mgt.	(140,027.00)	(23,852.79)	(119,263.91)	85%	0.00	85%	(20,763.09)	
	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)	(131,599.64)	10%	0.00	10%	(1,130,161.36)	



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

Sequence: Fd, O/S

		<b>B25</b>					% YTD	Remaining
Description		Annual Budget	Period 202505	Year To Date	% YTD	Encumbrances	+ Enc	Balance
21	Student Activity Fund							
	099 Misc Rev-Local Sourc	(35,975.00)	(4,199.32)	(27,653.82)	77%	0.00	77%	(8,321.18)
21	Student Activity Fund	(35,975.00)	(4,199.32)	(27,653.82)	77%	0.00	77%	(8,321.18)
<b>Report Totals:</b>		<b>(9,241,510.00)</b>	<b>(418,345.64)</b>	<b>(2,346,472.80)</b>	<b>25%</b>	<b>0.00</b>	<b>25%</b>	<b>(6,895,037.20)</b>

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

Sequence: Fd, O/S

		<b>B25</b>					% YTD	Remaining
Description		Annual Budget	Period 202505	Year To Date	% YTD	Encumbrances	+ Enc	Balance
01	General Fund							
	001 Levy	(1,115,053.00)	(295,000.00)	(594,776.27)	53%	0.00	53%	(520,276.73)
	010 Count Apportionment	(506,322.00)	0.00	0.00	0%	0.00	0%	(506,322.00)
	019 Misc Local Revenues	(130,000.00)	0.00	(93,822.56)	72%	0.00	72%	(36,177.44)
	040 Tuition from Patrons	(29,405.00)	(5,440.00)	(13,660.00)	46%	0.00	46%	(15,745.00)
	060 Admis.&stu. Act. Rec	(23,919.00)	(920.00)	(9,401.00)	39%	0.00	39%	(14,518.00)
	071 Medical Assistance Reimburseme	(15,000.00)	0.00	0.00	0%	0.00	0%	(15,000.00)
	092 Interest Income	(50,000.00)	(2,898.59)	(12,461.91)	25%	0.00	25%	(37,538.09)
	093 Rent from Schl Facil	(5,000.00)	(935.00)	(2,520.00)	50%	0.00	50%	(2,480.00)
	097 Media funds	0.00	(1,803.17)	(1,803.17)	0%	0.00	0%	1,803.17
	099 Misc Rev-Local Sourc	(78,890.00)	(1,102.00)	(13,212.75)	17%	0.00	17%	(65,677.25)
	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)	0.00	(1,170,318.26)	27%	0.00	27%	(3,233,216.74)
	227 Abatement Aid	(69.00)	0.00	(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)	0.00	(11,693.14)	9%	0.00	9%	(124,465.86)
	360 Spec Educ-General	(497,983.00)	0.00	(60,883.63)	12%	0.00	12%	(437,099.37)
	369 Misc State Revenue	(25,454.00)	(31,691.51)	(29,146.05)	115%	0.00	115%	3,692.05
	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	(89.67)	(994.40)	0%	0.00	0%	994.40
	500 Direct Fed Aid&Grant	(56,250.00)	0.00	0.00	0%	0.00	0%	(56,250.00)
	625 Insurance Recovery	0.00	0.00	(50,000.00)	0%	0.00	0%	50,000.00
01	General Fund	(7,222,552.00)	(339,879.94)	(2,079,594.35)	29%	0.00	29%	(5,142,957.65)

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

Sequence: Fd, O/S

		<b>B25</b>						% YTD	Remaining
Description		Annual Budget	Period 202505	Year To Date	% YTD	Encumbrances	+ Enc	Balance	
02	Food Service								
	099 Misc Rev-Local Sourc	(21,300.00)	0.00	(4,380.27)	21%	0.00	21%	(16,919.73)	
	300 State Aid and Grants	(139,500.00)	(23,252.67)	(32,670.23)	23%	0.00	23%	(106,829.77)	
	400 Fed. Aids & Grants	0.00	0.00	(2,433.38)	0%	0.00	0%	2,433.38	
	471 School Lunch	(40,860.00)	(3,559.80)	(5,913.80)	14%	0.00	14%	(34,946.20)	
	472 Special Food	(85,000.00)	(10,932.14)	(22,148.28)	26%	0.00	26%	(62,851.72)	
	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)	(4,990.52)	(9,372.38)	24%	0.00	24%	(29,627.62)	
	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)	(1,520.32)	(3,659.14)	19%	0.00	19%	(15,840.86)	
	606 Type A-Adults	(13,000.00)	0.00	0.00	0%	0.00	0%	(13,000.00)	
02	Food Service	(389,510.00)	(44,255.45)	(80,577.48)	21%	0.00	21%	(308,932.52)	

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

Sequence: Fd, O/S

		<b>B25</b>						% YTD	Remaining
Description		Annual Budget	Period 202505	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)	(2,801.00)	(14,524.80)	35%	0.00	35%	(27,100.20)	
	093 Rent from Schl Facil	(1,500.00)	(580.00)	(855.00)	57%	0.00	57%	(645.00)	
	096 Gifts from Loc Sourc	(2,000.00)	(310.00)	(410.00)	21%	0.00	21%	(1,590.00)	
	099 Misc Rev-Local Sourc	(2,457.00)	0.00	(1,480.00)	60%	0.00	60%	(977.00)	
	227 Abatement Aid	(6.00)	0.00	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)	(3,691.00)	(27,047.51)	8%	0.00	8%	(304,664.49)	

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

Sequence: Fd, O/S

		<b>B25</b>						% YTD	Remaining
Description		Annual Budget	Period 202505	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)	(4,154.20)	68%	0.00	68%	(1,945.80)	
	234 Hmstd Market Value Credit	(12,000.00)	(1,636.30)	(8,181.53)	68%	0.00	68%	(3,818.47)	
	258 Sm Bus Mgt.	(140,027.00)	(23,852.79)	(119,263.91)	85%	0.00	85%	(20,763.09)	
	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)	(131,599.64)	10%	0.00	10%	(1,130,161.36)	

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

Sequence: Fd, O/S

		<b>B25</b>						% YTD	Remaining
Description		Annual Budget	Period 202505	Year To Date	% YTD	Encumbrances	+ Enc	Balance	
21	Student Activity Fund								
	099 Misc Rev-Local Sourc	(35,975.00)	(4,199.32)	(27,653.82)	77%	0.00	77%	(8,321.18)	
21	Student Activity Fund	(35,975.00)	(4,199.32)	(27,653.82)	77%	0.00	77%	(8,321.18)	
Report Totals:		(9,241,510.00)	(418,345.64)	(2,346,472.80)	25%	0.00	25%	(6,895,037.20)	

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

Sequence: Fd, O/S

Description		<b>B25</b> Annual Budget	Period 202505	Year To Date	% YTD	Encumbrances	% YTD + Enc	Remaining Balance
01	General Fund							
	100 Salaries & Wages	2,801,785.00	234,466.20	748,946.25	27%	0.00	27%	2,052,838.75
	100	38,607.00	0.00	0.00	0%	0.00	0%	38,607.00
	100 Salaries & Wages	1,156,813.00	91,289.31	403,848.70	35%	0.00	35%	752,964.30
	200 Employee Benefits	1,199,037.00	87,221.76	333,874.31	28%	0.00	28%	865,162.69
	300 Purchased Services	1,031,862.00	84,234.01	488,320.62	47%	(1,949.42)	47%	545,490.80
	400 Supplies & Materials	370,665.00	31,686.30	115,097.42	31%	16,446.77	35%	239,120.81
	500 Capital Expenditures	207,934.00	(2,823.46)	20,930.91	10%	0.00	10%	187,003.09
	800 Other Expenditures	52,938.00	2,000.30	21,394.49	40%	0.00	40%	31,543.51
	900 Other Financing Uses	204,237.00	0.00	0.00	0%	0.00	0%	204,237.00
01	<b>General Fund</b>	<b>7,063,878.00</b>	<b>528,074.42</b>	<b>2,132,412.70</b>	<b>30%</b>	<b>14,497.35</b>	<b>30%</b>	<b>4,916,967.95</b>
02	Food Service							
	100 Salaries & Wages	161,160.00	15,496.03	55,949.45	35%	0.00	35%	105,210.55
	200 Employee Benefits	55,556.00	5,028.71	19,678.35	35%	0.00	35%	35,877.65
	300 Purchased Services	14,142.00	54.48	2,913.47	21%	0.00	21%	11,228.53
	400 Supplies & Materials	145,000.00	12,199.47	46,637.53	32%	0.00	32%	98,362.47
	500 Capital Expenditures	5,000.00	0.00	0.00	0%	0.00	0%	5,000.00
	800 Other Expenditures	250.00	245.00	245.00	98%	0.00	98%	5.00
02	<b>Food Service</b>	<b>381,108.00</b>	<b>33,023.69</b>	<b>125,423.80</b>	<b>33%</b>	<b>0.00</b>	<b>33%</b>	<b>255,684.20</b>
04	Community Service							
	100 Salaries & Wages	205,958.00	13,432.66	60,454.90	29%	0.00	29%	145,503.10
	200 Employee Benefits	49,224.00	3,133.82	14,569.77	30%	0.00	30%	34,654.23
	300 Purchased Services	69,272.00	7,376.00	24,741.13	36%	0.00	36%	44,530.87
	400 Supplies & Materials	34,582.00	2,426.80	12,152.12	35%	0.00	35%	22,429.88
	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	<b>Community Service</b>	<b>363,776.00</b>	<b>26,369.28</b>	<b>111,917.92</b>	<b>31%</b>	<b>0.00</b>	<b>31%</b>	<b>251,858.08</b>
07	Debt Redemption							
	700 Debt Service	1,049,575.00	0.00	150,025.00	14%	0.00	14%	899,550.00
07	<b>Debt Redemption</b>	<b>1,049,575.00</b>	<b>0.00</b>	<b>150,025.00</b>	<b>14%</b>	<b>0.00</b>	<b>14%</b>	<b>899,550.00</b>
21	Student Activity Fund							

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

Sequence: Fd, O/S

Description		<b>B25</b> Annual Budget	Period 202505	Year To Date	% YTD	Encumbrances	% YTD + Enc	Remaining Balance
21	Student Activity Fund							
	<b>400 Supplies &amp; Materials</b>	<b>46,573.00</b>	4,594.16	26,211.02	56%	0.00	56%	20,361.98
21	Student Activity Fund	<b>46,573.00</b>	4,594.16	26,211.02	56%	0.00	56%	20,361.98
<b>Report Totals:</b>		<b>8,904,910.00</b>	592,061.55	2,545,990.44	29%	14,497.35	29%	6,344,422.21





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

**School Board Agenda**

**Date:**

December 16, 2024

\*\*\*\*\*

**Agenda Item Number:**

7.c.i. Appointments

\*\*\*\*\*

**Background Information:**

- Jonathan Mesenbrink, due to a long-term injury to an employee and to ensure that we can cover all necessary custodial and maintenance needs, Mr. Mesenbrink will move from part-time to full-time. He will not do the snow removal/sanding, but will be part-time custodial 4-6 hours at his current rate of \$19.83 (B6) and 2-4 hours as assistant bus mechanic at \$20.07 (B6MA). Nelsons at CNC have been contacted and will resume doing the morning sidewalk checks and sanding like previous years.

- Bryan Sathre - Varsity Softball Coach - \$4,273; Step 4

\*\*\*\*\*

**Attachments:**

- Coaching Contracts to be signed

\*\*\*\*\*

**Fiscal Impact:** As noted above.

\*\*\*\*\*



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

**School Board Agenda**

**Date:**

December 16, 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:**

- 503 Student Attendance
- 506 Student Discipline
- 522 Title IX Sex Nondiscrimination Policy, Grievance Procedure and Process
- 601 School District Curriculum & Instruction
- 606.5 Library Materials
- 613 Graduation Requirements
- 616 School District System Accountability
- 620 Credit for Learning
- 806 Crisis Management

\*\*\*\*\*

**Fiscal Impact:**

NA

\*\*\*\*\*

**Recommendation(s):**

Approve and adopt policies as presented

\*\*\*\*\*

Revised: 12/16/2024

## **503 STUDENT ATTENDANCE**

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

### **I. PURPOSE**

- A. The school board believes that regular school attendance is directly related to success in academic work, benefits students socially, provides opportunities for important communications between teachers and students, and establishes regular habits of dependability important to the future of the student. The purpose of this policy is to encourage regular school attendance. It is intended to be positive and not punitive.
- B. This policy also recognizes that class attendance is a joint responsibility to be shared by the student, parent or guardian, teacher, and administrators. This policy will assist students in attending class.

### **II. GENERAL STATEMENT OF POLICY**

#### **A. Responsibilities**

##### **1. Student's Responsibility**

It is the student's right to be in school. It is also the student's responsibility to attend all assigned classes and study halls every day that school is in session and to be aware of and follow the correct procedures when absent from an assigned class or study hall. Finally, it is the student's responsibility to request any missed assignments due to an absence.

##### **2. Parent or Guardian's Responsibility**

It is the responsibility of the student's parent or guardian to ensure the student is attending school, to inform the school in the event of a student absence, and to work cooperatively with the school and the student to solve any attendance problems that may arise.

##### **3. Teacher's Responsibility**

It is the teacher's responsibility to take daily attendance and to maintain accurate attendance records in each assigned class and study hall. It is also the teacher's responsibility to be familiar with all procedures governing attendance and to apply these procedures uniformly. It is also the teacher's responsibility to provide any student who has been absent with any missed assignments upon request. Finally, it is the teacher's responsibility to work cooperatively with the student's parent or guardian and the student to solve any attendance problems that may arise.

##### **4. Administrator's Responsibility**

- a. It is the administrator's responsibility to require students to attend all assigned classes and study halls. It is also the administrator's responsibility to be familiar with all procedures governing attendance and to apply these procedures uniformly to all students, to maintain accurate records on student attendance, and to prepare a list of the previous day's absences stating the status of each. Finally, it is the administrator's responsibility to inform the student's parent or

guardian of the student's attendance and to work cooperatively with them and the student to solve attendance problems.

- b. In accordance with the Minnesota Compulsory Instruction Law, Minnesota Statutes, section 120A.22, the students of the school district are REQUIRED to attend all assigned classes and/or study halls every day school is in session, unless the student has been excused by the school board from attendance because the student has already completed state and school district standards required to graduate from high school, has withdrawn, or has a valid excuse for absence.

B. Attendance Procedures

Attendance procedures shall be presented to the school board for review and approval. When approved by the school board, the attendance procedures will be included as an addendum to this policy.

1. Excused Absences

- a. A parent, guardian, or other person having control of a child may apply to a school district to have the child excused from attendance for the whole or any part of the time school is in session during any school year. Application may be made to any member of the board, a truant officer, a principal, or the superintendent. A note from a physician or a licensed mental health professional stating that the child cannot attend school is a valid excuse.

**[NOTE: This paragraph quotes Minnesota Statutes, section 120A.22.]**

- b. To be considered an excused absence, the student's parent or legal guardian may be asked to verify, in writing, the reason for the student's absence from school.

**[NOTE: The school district may choose to include subparagraph (b).]**

- c. The board of the district in which the child resides may approve the application under subparagraph (a) above upon a legitimate exception being demonstrated to the satisfaction of that board.

d. Legitimate Exceptions

The following reasons shall be sufficient to constitute excused absences:

- (1) that the child's physical or mental health is such as to prevent attendance at school or application to study for the period required, which includes:
  - (a) child illness, medical, dental, orthodontic, or counseling appointments, including appointments conducted through telehealth
  - (b) family emergencies;
  - (c) the death or serious illness or funeral of an immediate family member;
  - (d) active duty in any military branch of the United States;

- (e) the child has a condition that requires ongoing treatment for a mental health diagnosis; or
  - (f) other exemptions included in this attendance policy.
- (2) that the child has already completed state and district standards required for graduation from high school; or
  - (3) that it is the wish of the parent, guardian, or other person having control of the child, that the child attend for a period or periods not exceeding in the aggregate three hours in any week, instruction conducted by a Tribal spiritual or cultural advisor, or a school for religious instruction conducted and maintained by a church, or association of churches, or any Sunday school association incorporated under the laws of this state, or any auxiliary thereof. This instruction must be conducted and maintained in a place other than a public school building, and it must not, in whole or in part, be conducted and maintained at public expense. A child may be absent from school on days that the child attends upon instruction according to this clause.

**[NOTE: Subparagraph 3~~iii~~ above incorporates the 2024 amendment to Minnesota Statutes, section 120A.22, subdivision 12.]**

**[NOTE: In 2024, the Minnesota legislature amended Minnesota Statutes, section 120A.22, subdivision 12. The legitimate exceptions set forth above quote this statute. Minnesota law provides that a school board may include other exemptions in the school district's attendance policy. When considering whether to add other exemptions, school boards should consider the intent of the compulsory attendance law, which recognizes the educational value of regular attendance and class participation, and whether the proposed exemption is consistent with the intent of the law.]**

c. Consequences of Excused Absences

- (1) Students whose absences are excused are required to make up all assignments missed or to complete alternative assignments as deemed appropriate by the classroom teacher.
- (2) Work missed because of absence must be made up within 2 days from the date of the student's return to school. Any work not completed within this period shall result in "no credit" for the missed assignment. However, the building principal or the classroom teacher may extend the time allowed for completion of make-up work in the case of an extended illness or other extenuating circumstances.

2. Unexcused Absences

a. The following are examples of absences which will not be excused:

- (1) Truancy. An absence by a student which was not approved by the parent and/or the school district.

- (2) Any absence in which the student failed to comply with any reporting requirements of the school district's attendance procedures.
- (3) Work at home.
- (4) Work at a business, except under a school-sponsored work release program.
- (5) Vacations with family.
- (6) Personal trips to schools or colleges.
- (7) Absences resulting from cumulated unexcused tardies (3 tardies equal one unexcused absence).
- (8) Any other absence not included under the attendance procedures set out in this policy.

b. Consequences of Unexcused Absences

- (1) Absences resulting from official suspension will be handled in accordance with the Pupil Fair Dismissal Act, Minnesota Statutes, sections 121A.40-121A.56.
- (2) Days during which a student is suspended from school shall not be counted in a student's total cumulated unexcused absences.
- (3) In cases of recurring unexcused absences, the administration may also request the county attorney to file a petition with the juvenile court, pursuant to Minnesota statutes.
- (4) Students with unexcused absences may be subject to discipline as outlined on page 6 of the student handbook located on the schoolswebsite  
<https://lakeofthewoodsschool.org/student-handbook>

C. Tardiness

- 1. Definition: Students are expected to be in their assigned area at designated times. Failure to do so constitutes tardiness.
- 2. Procedures for Reporting Tardiness
  - a. Students tardy at the start of school must report to the school office for an admission slip.
  - b. Tardiness between periods will be handled by the teacher.
- 3. Excused Tardiness  
Valid excuses for tardiness are:
  - a. Illness.
  - b. Serious illness in the student's immediate family.
  - c. A death or funeral in the student's immediate family or of a close

friend or relative.

- d. Medical, dental, orthodontic, or mental health treatment.
- e. Court appearances occasioned by family or personal action.
- f. Physical emergency conditions such as fire, flood, storm, etc.
- g. Any tardiness for which the student has been excused in writing by an administrator or faculty member.

4. Unexcused Tardiness

- a. An unexcused tardiness is failing to be in an assigned area at the designated time class period commences without a valid excuse.
- b. Consequences of tardiness may include detention after 3 unexcused tardies. In addition, 3 unexcused tardies are equivalent to one unexcused absence.

D. Participation in Extracurricular Activities and School-Sponsored On-the-Job Training Programs

- 1. This policy applies to all students involved in any extracurricular activity scheduled either during or outside the school day and any school-sponsored on-the-job training programs.
- 2. School-initiated absences will be accepted and participation permitted.
- 3. A student may not participate in any activity or program if he or she has an unexcused absence from any class during the day.
- 4. If a student is suspended from any class, he or she may not participate in any activity or program that day.
- 5. If a student is absent from school due to medical reasons, he or she must present a physician's statement or a statement from the student's parent or guardian clearing the student for participation that day. The note must be presented to the coach or advisor before the student participates in the activity or program.

**III. RELIGIOUS OBSERVANCE ACCOMMODATION**

Reasonable efforts will be made by the school district to accommodate any student who wishes to be excused from a curricular activity for a religious observance. Requests for accommodation should be directed to the building principal.

**IV. DISSEMINATION OF POLICY**

- A. Copies of this policy shall be made available to all students and parents at the commencement of each school year. This policy shall also be available upon request in each principal's office.
- B. The school district will provide annual notice to parents of the school district's policy relating to a student's absence from school for religious observance.

**V. REQUIRED REPORTING**

- A. Continuing Truant

Minnesota Statutes, section 260A.02 provides that a continuing truant is a student who is subject to the compulsory instruction requirements of Minnesota Statutes, section 120A.22 and is absent from instruction in a school, as defined in Minnesota Statutes, section 120A.05, without valid excuse within a single school year for:

1. Three days if the child is in elementary school; or
2. Three or more class periods on three days if the child is in middle school, junior high school, or high school.

B. Reporting Responsibility

When a student is initially classified as a continuing truant, Minnesota Statutes, section 260A.03 provides that the school attendance officer or other designated school official shall notify the student's parent or legal guardian, by first class mail or other reasonable means, of the following:

1. That the child is truant;
2. That the parent or guardian should notify the school if there is a valid excuse for the child's absences;
3. That the parent or guardian is obligated to compel the attendance of the child at school pursuant to Minnesota Statutes, section 120A.22 and parents or guardians who fail to meet this obligation may be subject to prosecution under Minnesota Statutes, section 120A.34;
4. That this notification serves as the notification required by Minnesota Statutes, section 120A.34;
5. That alternative educational programs and services may be available in the child's enrolling or resident district;
6. That the parent or guardian has the right to meet with appropriate school personnel to discuss solutions to the child's truancy;
7. That if the child continues to be truant, the parent and child may be subject to juvenile court proceedings under Minnesota Statutes, chapter 260C;
8. That if the child is subject to juvenile court proceedings, the child may be subject to suspension, restriction, or delay of the child's driving privilege pursuant to Minnesota Statutes, section 260C.201; and
9. That it is recommended that the parent or guardian accompany the child to school and attend classes with the child for one day.

**[NOTE: Where truancy services and programs under Minnesota Statutes chapter 260A are available within the school district, the following provisions should also be included in the policy.]**

C. Habitual Truant

1. A habitual truant is a child under the age of 17 years who is absent from attendance at school without lawful excuse for seven school days per school year if the child is in elementary school or for one or more class periods on seven school days per 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 per school year and who has not lawfully withdrawn from school.



2. A school district attendance officer shall refer a habitual truant child and the child's parent or legal guardian to appropriate services and procedures, under Minnesota Statutes, chapter 260A.

**Legal References:**

Minn. Stat. § 120A.05 (Definitions)  
Minn. Stat. § 120A.22 (Compulsory Instruction)  
Minn. Stat. § 120A.24 (Reporting)  
Minn. Stat. § 120A.26 (Enforcement and Prosecution)  
Minn. Stat. § 120A.34 (Violations; Penalties)  
Minn. Stat. § 120A.35 (Absence from School for Religious Observance)  
Minn. Stat. §§ 121A.40-121A.56 (Pupil Fair Dismissal Act)  
Minn. Stat. § 260A.02 (Definitions)  
Minn. Stat. § 260A.03 (Notice to Parent or Guardian When Child is a Continuing Truant)  
Minn. Stat. § 260A.05 (School Attendance Review Boards)  
Minn. Stat. § 260A.06 (Referral of Truant Students to School Attendance Review Board)  
Minn. Stat. § 260A.03 (Notice to Parent or Guardian When Child is a Continuing Truant)  
Minn. Stat. § 260C.007, subd. 19 (Habitual Truant Defined)  
Minn. Stat. § 260C.201 (Dispositions; Children in Need of Protection or Services or Neglected and in Foster Care)  
*Goss v. Lopez*, 419 U.S. 565 (1975)  
*Slocum v. Holton Bd. of Educ.*, 429 N.W.2d 607 (Mich. App. Ct. 1988)  
*Campbell v. Bd. of Educ. of New Milford*, 475 A.2d 289 (Conn. 1984)  
*Hamer v. Bd. of Educ. of Twp. High Sch. Dist. No. 113*, 66 Ill. App.3d 7, 383 N.E.2d 231 (1978)  
*Gutierrez v. Sch. Dist. R-1*, 585 P.2d 935 (Co. Ct. App. 1978)  
*Knight v. Bd. of Educ.*, 38 Ill. App. 3d 603, 348 N.E.2d 299 (1976)  
*Dorsey v. Bale*, 521 S.W.2d 76 (Ky. 1975)

**Cross References:**

MSBA/MASA Model Policy 506 (Student Discipline)

Revised: 12/16/2024

## **506 STUDENT DISCIPLINE**

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

### **I. PURPOSE**

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

### **II. GENERAL STATEMENT OF POLICY**

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

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

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

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

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

### **III. DEFINITIONS**

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

(a), clause (1); 121A.61, subdivision 3, paragraph (r); and 122A.627, clause (3).

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

#### **IV. POLICY**

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

#### **V. AREAS OF RESPONSIBILITY**

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

this policy.

- C. **Principal.** The school principal is given the responsibility and authority to formulate building rules and regulations necessary to enforce this policy, subject to final school board approval. The principal shall give direction and support to all school personnel performing their duties within the framework of this policy. The principal shall consult with parents of students conducting themselves in a manner contrary to the policy. The principal shall also involve other professional employees in the disposition of Behavior referrals and shall make use of those agencies appropriate for assisting students and parents. A principal, in exercising the person's lawful authority, may use reasonable force when it is necessary under the circumstances to correct or restrain a student to prevent bodily harm or death to the student or another. A principal shall not use prone restraint and shall not inflict any form of physical holding that restricts or impairs a student's ability to breathe; restricts or impairs a student's ability to communicate distress; places pressure or weight on a student's head, throat, neck, chest, lungs, sternum, diaphragm, back, or abdomen; or results in straddling a student's torso.
- D. **Teachers.** All teachers shall be responsible for providing a well-planned teaching/learning environment and shall have primary responsibility for student conduct, with appropriate assistance from the administration. All teachers shall enforce the Code of Student Conduct. A teacher, in exercising the person's lawful authority, may use reasonable force when it is necessary under the circumstances to correct or restrain a student to prevent bodily harm or death to the student or another. A teacher shall not use prone restraint and shall not inflict any form of physical holding that restricts or impairs a student's ability to breathe; restricts or impairs a student's ability to communicate distress; places pressure or weight on a student's head, throat, neck, chest, lungs, sternum, diaphragm, back, or abdomen; or results in straddling a student's torso.
- E. **Other School District Personnel.** All school district personnel shall be responsible for contributing to the atmosphere of mutual respect within the school. Their responsibilities relating to student behavior shall be as authorized and directed by the superintendent. A school employee, school bus driver, or other agent of a school district, in exercising the person's lawful authority, may use reasonable force when it is necessary under the circumstances to restrain a student to prevent bodily harm or death to the student or another. A school employee, which does not include a school resource officer, shall not use prone restraint and shall not inflict any form of physical holding that restricts or impairs a student's ability to breathe; restricts or impairs a student's ability to communicate distress; places pressure or weight on a student's head, throat, neck, chest, lungs, sternum, diaphragm, back, or abdomen; or results in straddling a student's torso.
- For the purpose of Minnesota Statutes, section 121A.582 (Student Discipline; Reasonable Force), a school resource officer, as defined in Minnesota Statutes, section 626.8482, subdivision 1, paragraph (c) is not a school employee or agent of the district.
- F. **Parents or Legal Guardians.** Parents and guardians shall be held responsible for the behavior of their children as determined by law and community practice. They are expected to cooperate with school authorities and to participate regarding the behavior of their children.
- G. **Students.** All students shall be held individually responsible for their behavior and for knowing and obeying the Code of Student Conduct and this policy.
- H. **Community Members.** Members of the community are expected to contribute to the establishment of an atmosphere in which rights and duties are effectively acknowledged and fulfilled.

I. Reasonable Force Reports

1. The school district must report data on its use of any reasonable force used on a student with a disability to correct or restrain the student to prevent bodily harm or death to the student or another that is consistent with the definition of physical holding under Minnesota Statutes, section 125A.0941, paragraph (c), as outlined in section 125A.0942, subdivision 3, paragraph (b).
2. Beginning with the 2024-2025 school year, the school district must report annually by July 15, in a form and manner determined by the MDE Commissioner, data from the prior school year about any reasonable force used on a general education student to correct or restrain the student to prevent bodily harm or death to the student or another that is consistent with the definition of physical holding under Minnesota Statutes, section 125A.0941, paragraph (c).
3. Any reasonable force used under Minnesota Statutes, sections 121A.582; 609.06, subdivision 1; and 609.379 which intends to hold a child immobile or limit a child's movement where body contact is the only source of physical restraint or confines a child alone in a room from which egress is barred shall be reported to the Minnesota Department of Education as a restrictive procedure, including physical holding or seclusion used by an unauthorized or untrained staff person.

**VI. STUDENT RIGHTS**

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

**VII. STUDENT RESPONSIBILITIES**

All students have the responsibility:

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

policy;

- L. To avoid inaccuracies in student newspapers or publications and refrain from indecent or obscene language;
- M. To conduct themselves in an appropriate physical or verbal manner; and
- N. To recognize and respect the rights of others.

#### **VIII. CODE OF STUDENT CONDUCT**

- A. The following are examples of unacceptable behavior subject to disciplinary action by the school district. These examples are not intended to be an exclusive list. Any student who engages in any of these activities shall be disciplined in accordance with this policy. This policy applies to all school buildings, school grounds, and school property or property immediately adjacent to school grounds; school-sponsored activities or trips; school bus stops; school buses, school vehicles, school contracted vehicles, or any other vehicles approved for school district purposes; the area of entrance or departure from school premises or events; and all school-related functions, school-sponsored activities, events, or trips. School district property also may mean a student's walking route to or from school for purposes of attending school or school-related functions, activities, or events. While prohibiting unacceptable behavior subject to disciplinary action at these locations and events, the school district does not represent that it will provide supervision or assume liability at these locations and events. This policy also applies to any student whose conduct at any time or in any place interferes with or obstructs the mission or operations of the school district or the safety or welfare of the student, other students, or employees.
  - 1. Violations against property including, but not limited to, damage to or destruction of school property or the property of others, failure to compensate for damage or destruction of such property, arson, breaking and entering, theft, robbery, possession of stolen property, extortion, trespassing, unauthorized usage, or vandalism;
  - 2. The use of profanity or obscene language, or the possession of obscene materials;
  - 3. Gambling, including, but not limited to, playing a game of chance for stakes;
  - 4. Violation of the school district's Hazing Prohibition Policy;
  - 5. Attendance problems including, but not limited to, truancy, absenteeism, tardiness, skipping classes, or leaving school grounds without permission;
  - 6. Violation of the school district's Student Attendance Policy;
  - 7. Opposition to authority using physical force or violence;
  - 8. Using, possessing, or distributing tobacco, tobacco-related devices, electronic cigarettes, or tobacco paraphernalia in violation of the school district's Tobacco-Free Environment; Possession and Use of Tobacco, Tobacco-Related Devices, and Electronic Delivery Devices Policy;
  - 9. Using, possessing, distributing, intending to distribute, making a request to another person for (solicitation), or being under the influence of alcohol or other intoxicating substances or look-alike substances;
  - 10. Using, possessing, distributing, intending to distribute, making a request to another person for (solicitation), or being under the influence of narcotics, drugs, or other controlled substances (except as prescribed by a physician), or

look-alike substances (these prohibitions include medical marijuana or medical cannabis, even when prescribed by a physician, and one student sharing prescription medication with another student);

11. Using, possessing, or distributing items or articles that are illegal or harmful to persons or property including, but not limited to, drug paraphernalia;
12. Using, possessing, or distributing weapons, or look-alike weapons or other dangerous objects;
13. Violation of the school district's Weapons Policy;
14. Violation of the school district's Violence Prevention Policy;
15. Possession of ammunition including, but not limited to, bullets or other projectiles designed to be used in or as a weapon;
16. Possession, use, or distribution of explosives or any compound or mixture, the primary or common purpose or intended use of which is to function as an explosive;
17. Possession, use, or distribution of fireworks or any substance or combination of substances or article prepared for the purpose of producing a visible or an audible effect by combustion, explosion, deflagration or detonation;
18. Using an ignition device, including a butane or disposable lighter or matches, inside an educational building and under circumstances where there is a risk of fire, except where the device is used in a manner authorized by the school;
19. Violation of any local, state, or federal law as appropriate;
20. Acts disruptive of the educational process, including, but not limited to, disobedience, disruptive or disrespectful behavior, defiance of authority, cheating, insolence, insubordination, failure to identify oneself, improper activation of fire alarms, or bomb threats;
21. Violation of the school district's Internet Acceptable Use and Safety Policy;
22. Use of a cell phone in violation of the school district's Internet Acceptable Use and Safety Policy;
23. Violation of school bus or transportation rules or the school district's Student Transportation Safety Policy;
24. Violation of parking or school traffic rules and regulations, including, but not limited to, driving on school property in such a manner as to endanger persons or property;
25. Violation of directives or guidelines relating to lockers or improperly gaining access to a school locker;
26. Violation of the school district's Search of Student Lockers, Desks, Personal Possessions, and Student's Person Policy;
27. Violation of the school district's Student Use and Parking of Motor Vehicles; Patrols, Inspections, and Searches Policy;
28. Possession or distribution of slanderous, libelous, or pornographic materials;
29. Violation of the school district's Bullying Prohibition Policy;

30. Student attire or personal grooming which creates a danger to health or safety or creates a disruption to the educational process, including clothing which bears a message which is lewd, vulgar, or obscene, apparel promoting products or activities that are illegal for use by minors, or clothing containing objectionable emblems, signs, words, objects, or pictures communicating a message that is racist, sexist, or otherwise derogatory to a protected minority group or which connotes gang membership;
31. Criminal activity;
32. Falsification of any records, documents, notes, or signatures;
33. Tampering with, changing, or altering records or documents of the school district by any method including, but not limited to, computer access or other electronic means;
34. Scholastic dishonesty which includes, but is not limited to, cheating on a school assignment or test, plagiarism, or collusion, including the use of picture phones or other technology to accomplish this end;
35. Impertinent or disrespectful words, symbols, acronyms, or language, whether oral or written, related to teachers or other school district personnel;
36. Violation of the school district's Harassment and Violence Policy;
37. Actions, including fighting or any other assaultive behavior, which causes or could cause injury to the student or other persons or which otherwise endangers the health, safety, or welfare of teachers, students, other school district personnel, or other persons;
38. Committing an act which inflicts great bodily harm upon another person, even though accidental or a result of poor judgment;
39. Violations against persons, including, but not limited to, assault or threatened assault, fighting, harassment, interference or obstruction, attack with a weapon, or look-alike weapon, sexual assault, illegal or inappropriate sexual conduct, or indecent exposure;
40. Verbal assaults or verbally abusive behavior including, but not limited to, use of words, symbols, acronyms, or language, whether oral or written, that are discriminatory, abusive, obscene, threatening, intimidating, degrading to other people, or threatening to school property;
41. Physical or verbal threats including, but not limited to, the staging or reporting of dangerous or hazardous situations that do not exist;
42. Inappropriate, abusive, threatening, or demeaning actions based on race, color, creed, religion, sex, marital status, status with regard to public assistance, disability, national origin, or sexual orientation;
43. Violation of the school district's Distribution of Nonschool-Sponsored Materials on School Premises by Students and Employees Policy;
44. Violation of the school district's one-to-one device rules and regulations;
45. Violation of school rules, regulations, policies, or procedures, including, but not limited to, those policies specifically enumerated in this policy;
46. Other acts, as determined by the school district, which are disruptive of the



educational process or dangerous or detrimental to the student or other students, school district personnel or surrounding persons, or which violate the rights of others or which damage or endanger the property of the school, or which otherwise interferes with or obstruct the mission or operations of the school district or the safety or welfare of students or employees.

#### **IX. RECESS AND OTHER BREAKS**

- A. "Recess detention" means excluding or excessively delaying a student from participating in a scheduled recess period as a consequence for student behavior. Recess detention does not include, among other things, providing alternative recess at the student's choice.
- B. The school district is encouraged to ensure student access to structured breaks from the demands of school and to support teachers, principals, and other school staff in their efforts to use evidence-based approaches to reduce exclusionary forms of discipline.
- C. The school district must not use recess detention unless:
  - 1. a student causes or is likely to cause serious physical harm to other students or staff;
  - 2. the student's parent or guardian specifically consents to the use of recess detention; or
  - 3. for students receiving special education services, the student's individualized education program team has determined that withholding recess is appropriate based on the individualized needs of the student.
- D. The school district must not withhold recess from a student based on incomplete schoolwork.
- E. The school district must require school staff to make a reasonable attempt to notify a parent or guardian within 24 hours of using recess detention.
- F. The school district must compile information on each recess detention at the end of each school year, including the student's age, grade, gender, race or ethnicity, and special education status. This information must be available to the public upon request. The school district is encouraged to use the data in professional development promoting the use of nonexclusionary discipline.
- G. The school district must not withhold or excessively delay a student's participation in scheduled mealtimes. This section does not alter a district or school's existing responsibilities under Minnesota Statutes, section 124D.111 or other state or federal law.

#### **X. DISCIPLINARY ACTION OPTIONS**

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

- A. Student conference with teacher, principal, counselor, or other school district

personnel, and verbal warning;

- B. Confiscation by school district personnel and/or by law enforcement of any item, article, object, or thing, prohibited by, or used in the violation of, any school district policy, rule, regulation, procedure, or state or federal law. If confiscated by the school district, the confiscated item, article, object, or thing will be released only to the parent/guardian following the completion of any investigation or disciplinary action instituted or taken related to the violation.
- C. Parent contact;
- D. Parent conference;
- E. Removal from class;
- F. In-school suspension;
- G. Suspension from extracurricular activities;
- H. Detention or restriction of privileges;
- I. Loss of school privileges;
- J. In-school monitoring or revised class schedule;
- K. Referral to in-school support services;
- L. Referral to community resources or outside agency services;
- M. Financial restitution;
- N. Referral to police, other law enforcement agencies, or other appropriate authorities;
- O. A request for a petition to be filed in district court for juvenile delinquency adjudication;
- P. Out-of-school suspension under the Pupil Fair Dismissal Act;
- Q. Preparation of an admission or readmission plan;
- R. Saturday school;
- S. Expulsion under the Pupil Fair Dismissal Act;
- T. Exclusion under the Pupil Fair Dismissal Act; and/or
- U. Other disciplinary action as deemed appropriate by the school district.

#### **XI. REMOVAL OF STUDENTS FROM CLASS**

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

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

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

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

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

- B. If a student is removed from class more than ten (10) times in a school year, the school district shall notify the parent or guardian of the student's tenth removal from class and make reasonable attempts to convene a meeting with the student's parent or guardian to discuss the problem that is causing the student to be removed from class.
- C. Procedures for specific student misconduct and disciplinary action are posted in student handbooks and the district's behavior flowchart posted on the school's website at: <https://lakeofthewoodsschool.org/student-handbook/>

**D. Unscheduled Student Removal From Class**

A public school is encouraged to adopt a school policy on parental notification for unscheduled student removal from class. The public school must consult with child abuse prevention experts to incorporate best practices into the school policy. A public school with a policy on parental notification must include the policy in the employee handbook and disseminate information to school staff regarding child abuse prevention in a school setting.

**[NOTE: The 2024 Minnesota legislature enacted this provision, which does not require a school board to adopt policy language. School districts may determine whether to adopt policy language.]**

**XII. DISMISSAL**

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

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

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

The use of exclusionary practices for early learners as defined in Minnesota Statutes, section 121A.425, is prohibited. The use of exclusionary practices to address attendance and truancy issues is prohibited.

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

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

C. Disciplinary Dismissals Prohibited

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

D. Suspension Procedures

1. "Suspension" means an action by the school administration, under rules promulgated by the ~~s~~School ~~b~~Board, prohibiting a student from attending school for a period of no more than ten (10) school days; provided, however, if a suspension is longer than five (5) school days, the suspending administrator shall provide the superintendent with a reason for the longer term of suspension. This definition does not apply to dismissal for one (1) school day or less where a student with a disability does not receive regular or special education instruction during that dismissal period.
2. School administration must allow a suspended pupil the opportunity to complete all school work assigned during the period of the pupil's suspension and to receive full credit for satisfactorily completing the assignments. The school principal or other person having administrative control of the school building or program is encouraged to designate a district or school employee

as a liaison to work with the pupil's teachers to allow the suspended pupil to (1) receive timely course materials and other information, and (2) complete daily and weekly assignments and receive teachers' feedback.

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

informal administrative conference with the student. The informal administrative conference shall take place before the suspension, except where it appears that the student will create an immediate and substantial danger to self or to surrounding persons or property, in which case the conference shall take place as soon as practicable following the suspension. At the informal administrative conference, a school administrator shall notify the student of the grounds for the suspension, provide an explanation of the evidence the authorities have, and the student may present the student's version of the facts. A separate administrative conference is required for each period of suspension.

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

E. Expulsion and Exclusion Procedures

1. "Expulsion" means a school board action to prohibit an enrolled student from further attendance for up to twelve (12) months from the date the student is expelled. The authority to expel rests with the school board.
2. "Exclusion" means an action taken by the school board to prevent enrollment or re-enrollment of a student for a period that shall not extend beyond the school year. The authority to exclude rests with the school board.
3. All expulsion and exclusion proceedings will be held pursuant to and in accordance with the provisions of the Minnesota Pupil Fair Dismissal Act,

Minnesota Statutes, sections 121A.40-121A.56.

4. No expulsion or exclusion shall be imposed without a hearing, unless the right to a hearing is waived in writing by the student and parent or guardian.
5. The student and parent or guardian shall be provided written notice of the school district's intent to initiate expulsion or exclusion proceedings. This notice shall be served upon the student and his or her parent or guardian personally or by mail, and shall contain a complete statement of the facts; a list of the witnesses and a description of their testimony; state the date, time and place of hearing; be accompanied by a copy of the Pupil Fair Dismissal Act, Minnesota Statutes, sections 121A.40-121A.56; describe the nonexclusionary disciplinary practices accorded the student in an attempt to avoid the expulsion proceedings; and inform the student and parent or guardian of their right to: (1) have a representative of the student's own choosing, including legal counsel at the hearing; (2) examine the student's records before the hearing; (3) present evidence; and (4) confront and cross-examine witnesses. The school district must advise the student's parent or guardian that free or low-cost legal assistance may be available and that a legal assistance resource list is available from the Minnesota Department of Education (MDE) and is posted on its website.
6. The hearing shall be scheduled within ten (10) days of the service of the written notice unless an extension, not to exceed five (5) days, is requested for good cause by the school district, student, parent, or guardian.
7. All hearings shall be held at a time and place reasonably convenient to the student, parent, or guardian and shall be closed, unless the student, parent, or guardian requests an open hearing.
8. The school district shall record the hearing proceedings at district expense, and a party may obtain a transcript at its own expense.
9. The student shall have a right to a representative of the student's own choosing, including legal counsel, at the student's sole expense. The school district shall advise the student's parent or guardian that free or low-cost legal assistance may be available and that a legal assistance resource list is available from MDE. The school board may appoint an attorney to represent the school district in any proceeding.
10. If the student designates a representative other than the parent or guardian, the representative must have a written authorization from the student and the parent or guardian providing them with access to and/or copies of the student's records.
11. All expulsion or exclusion hearings shall take place before and be conducted by an independent hearing officer designated by the school district. The hearing shall be conducted in a fair and impartial manner. Testimony shall be given under oath and the hearing officer shall have the power to issue subpoenas and administer oaths.
12. At a reasonable time prior to the hearing, the student, parent or guardian, or authorized representative shall be given access to all school district records pertaining to the student, including any tests or reports upon which the proposed dismissal action may be based.
13. The student, parent or guardian, or authorized representative, shall have the right to compel the presence of any school district employee or agent or any other person who may have evidence upon which the proposed dismissal action may be based, and to confront and cross-examine any witnesses



testifying for the school district.

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

### **XIII. ADMISSION OR READMISSION PLAN**

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



medication for their child as a condition of readmission.

#### **XIV. NOTIFICATION OF POLICY VIOLATIONS**

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

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

#### **XV. STUDENT DISCIPLINE RECORDS**

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

#### **XVI. STUDENTS WITH DISABILITIES**

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

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

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

#### **XVII. OPEN ENROLLED STUDENTS**

The school district may terminate the enrollment of a nonresident student enrolled under an Enrollment Option Program (Minnesota Statutes, section 124D.03) or Enrollment in Nonresident District (Minnesota Statutes, section 124D.08) at the end of a school year if the student meets the definition of a habitual truant, the student has been provided appropriate services for truancy (Minnesota Statutes, chapter 260A), and the student's case has been referred to juvenile court. The school district may also terminate the enrollment of a nonresident student over the age of seventeen (17) enrolled under an Enrollment Options

Program if the student is absent without lawful excuse for one or more periods on fifteen (15) school days and has not lawfully withdrawn from school.

### **XVIII. DISCIPLINE COMPLAINT PROCEDURE**

Students, parents and other guardians, and school staff may file a complaint and seek corrective action when the requirements of the Minnesota Pupil Fair Dismissal Act, including the implementation of the local behavior and discipline policies, are not being implemented appropriately or are being discriminately applied.

The Discipline Complaint Procedure must, at a minimum:

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

### **XIX. DISTRIBUTION OF POLICY**

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

### **XX. REVIEW OF POLICY**

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

**Legal References:** Minn. Stat. Ch. 13 (Minnesota Government Data Practices Act)  
Minn. Stat. § 120B.02 (Educational Expectations and Graduation Requirements for Minnesota Students)  
Minn. Stat. § 120B.232 (Character Development Education)  
Minn. Stat. § 121A.26 (School Preassessment Teams)  
Minn. Stat. § 121A.29 (Reporting; Chemical Abuse)  
Minn. Stat. §§ 121A.40-121A.56 (Pupil Fair Dismissal Act)  
Minn. Stat. § 121A.575 (Alternatives to Pupil Suspension)

Minn. Stat. § 121A.58 (Corporal Punishment; Prone Restraint; And Certain Physical Holds)  
 Minn. Stat. § 121A.582 (Student Discipline; Reasonable Force)  
 Minn. Stat. §§ 121A.60 (Definitions)  
 Minn. Stat. § 121A.61 (Discipline and Removal of Students from Class)  
 Minn. Stat. § 121A.611 (Recess and Other Breaks)  
 Minn. Stat. § 122A.42 (General Control of Schools)  
 Minn. Stat. § 123A.05 (State-Approved Alternative Program Organization)  
 Minn. Stat. § 124D.03 (Enrollment Options Program)  
 Minn. Stat. § 124D.08 (School Boards' Approval to Enroll in Nonresident District; Exceptions)  
 Minn. Stat. Ch. 125A (Special Education and Special Programs)  
 Minn. Stat. § 152.22, Subd. 6 (Definitions)  
 Minn. Stat. § 152.23 (Limitations)  
 Minn. Stat. Ch. 260A (Truancy)  
 Minn. Stat. Ch. 260C (Juvenile Safety and Placement)  
 20 U.S.C. §§ 1400-1487 (Individuals with Disabilities Education Act)  
 29 U.S.C. § 794 *et seq.* (Rehabilitation Act of 1973, § 504)  
 34 C.F.R. § 300.530(e)(1) (Manifestation Determination)

**Cross References:**

MSBA/MASA Model Policy 413 (Harassment and Violence)  
 MSBA/MASA Model Policy 419 (Tobacco-Free Environment; Possession and Use of Tobacco, Tobacco-Related Devices, and Electronic Delivery Devices; **Vaping Awareness and Prevention Instruction**)  
 MSBA/MASA Model Policy 501 (School Weapons)  
 MSBA/MASA Model Policy 502 (Search of Student Lockers, Desks, Personal Possessions, and Student's Person)  
 MSBA/MASA Model Policy 503 (Student Attendance)  
 MSBA/MASA Model Policy 505 (Distribution of Nonschool-Sponsored Materials on School Premises by Students and Employees)  
 MSBA/MASA Model Policy 507.5 (School Resource Officers)  
 MSBA/MASA Model Policy 514 (Bullying Prohibition Policy)  
 MSBA/MASA Model Policy 524 (Internet Acceptable Use and Safety Policy)  
 MSBA/MASA Model Policy 525 (Violence Prevention)  
 MSBA/MASA Model Policy 526 (Hazing Prohibition)  
 MSBA/MASA Model Policy 527 (Student Use and Parking of Motor Vehicles; Patrols, Inspections, and Searches)  
 MSBA/MASA Model Policy 610 (Field Trips)  
 MSBA/MASA Model Policy 709 (Student Transportation Safety Policy)  
 MSBA/MASA Model Policy 711 (Video Recording on School Buses)  
 MSBA/MASA Model Policy 712 (Video Surveillance Other Than on Buses)

## **Discipline Complaint Procedure**

Students, parents and other guardians, and school staff (Complainant) may file a complaint and seek corrective action when the requirements of the Minnesota Pupil Fair Dismissal Act, including the implementation of the behavior and discipline policies are not being implemented appropriately or are being discriminately applied.

The discipline complaint process is initiated when a Complainant completes and submits a Discipline Complaint Form to the school district superintendent or the superintendent's designee.

**A Discipline Complaint Form is available on the school district website and in administrative offices.**

Investigation of the complaint will commence within three school days of receipt of the complaint. The superintendent will direct the investigation and will designate and identify the school district personnel who will manage the investigation and who are responsible for keeping and regulating access to any resulting record. The school district may use outside counsel as it sees fit.

Upon completion of the investigation, a Written Determination addressing each allegation and containing findings and conclusions will be issued to the Complainant in a manner consistent with the Minnesota Government Data Practices Act.

If the investigation finds the requirements of the Minnesota Pupil Fair Dismissal Act (Minnesota Statutes, sections 121A.40 to 121A.61), including any local policies that were not implemented appropriately, contain procedures that require a corrective action plan to correct a student's record and provide relevant school district staff with training, coaching, or other accountability practices to ensure appropriate compliance with policies in the future, the superintendent or the superintendent's designee will take necessary measures.

Reprisal or retaliation against any person who asserts, alleges, or reports a complaint is prohibited. The school district will take appropriate action consistent with Minnesota law and school district policies in the event that an individual or individuals are found to have engaged in reprisal or retaliation.

**Lake of the Woods District #390  
Discipline Complaint Form**

Date of Complaint: \_\_\_\_\_

Name of Person Completing Form: \_\_\_\_\_

Email Address \_\_\_\_\_ Cell Phone \_\_\_\_\_

Student Name \_\_\_\_\_ Grade \_\_\_\_\_

***Applicable Governing Discipline Documents***

- Minnesota Pupil Fair Dismissal Act
- School District Student Discipline Policy

Describe your complaint(s) and/or allegation(s) regarding improper implementation of the Minnesota Pupil Fair Dismissal Act and/or the school district student discipline policy or how the procedures in these two documents are being discriminately applied.

Provide additional information you request the school district to consider:

Involved persons may submit additional information related to this complaint.

A Complainant may appeal the school district's Written Decision by submitting a written notice of appeal to the superintendent or the superintendent's designee within three (3) school days of the date that the Written Decision is provide to the Complainant. The notice shall set forth the grounds upon which the Complainant appeals the Written Decision.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

**For Administrative Use (Notes):**

Date Received: \_\_\_\_\_

Assignment of Investigator: \_\_\_\_\_

Date Investigation Complete: \_\_\_\_\_

Written Decision Sent to Complainant: \_\_\_\_\_

Corrective Action Required: \_\_\_\_\_

Corrective Action Taken: \_\_\_\_\_

Notice of Right to Appeal: \_\_\_\_\_

Matter Closed: \_\_\_\_\_

Data Practices Act Compliance Conducted: \_\_\_\_\_

This sample document is for informational use only and is not to be construed as legal advice. If legal advice is needed, legal counsel should be contacted.



# 2024 Title IX and Policy 522 Update

## Introduction

In April 2024, the U.S. Department of Education, Office of Civil Rights (OCR) released the latest version of the Final Rule (regulations) for Title IX (34 Code of Federal Regulations, part 106).

The U.S. Department of Education website states that the 2024 Final Rule protects all students and employees from all sex discrimination prohibited under Title IX, including discrimination based on sex stereotypes, sexual orientation, gender identity and sex characteristics. The 2024 Final Rule also revises the procedures that schools are to implement for Title IX grievances and related matters.

The 2024 Final Rule, which has an effective date of August 1, 2024, has been challenged in courts throughout the United States, though not in Minnesota at the time that the new version of Model Policy 522 was created. States that have challenged the 2024 Final Rule have focused upon the Final Rule's prohibition on gender identity discrimination and upon provisions that may potentially require schools to allow transgender students to use restrooms, locker rooms, and pronouns that align with their gender identity, among other claims. Courts have issued injunctions preventing enforcement of the Title IX Final Rule in states that have challenged the regulations.

The Title IX Final Rule provisions to which some states have objected in court are consistent with state law in Minnesota and some other states. The Minnesota Human Rights Act (Minnesota Statutes, chapter 363A) prohibits discrimination "in any manner in the full utilization of or benefit from any educational institution" because gender identity. In September 2020, the Minnesota Court of Appeals issued a decision involving a transgender student's use of a school locker room. The Court wrote, "we conclude from the plain language of the MHRA prohibits separating and segregating a transgender student from locker-room access" (the court later extended its reasoning to restroom use).

Because the 2024 Final Rule appears to be largely consistent with the Minnesota Human Rights Act and because the Final Rule's procedural provisions may be significantly beneficial, **MSBA created a new version of Model Policy 522, which is now posted on the MSBA website.**

**The revisions to Model Policy 522 largely restructure the previous version of the model policy and include numerous changes. Due to the significant nature of these changes, the 2024 revisions are not shown in redline—the Model Policy 522 fully replaces the previous version.**

**In summary, the changes include:**

- Article I, Paragraphs A-D - These paragraphs were substantially revised to comply with the new requirements of the 2024 Final Rule.
- Article I, Paragraph E – This paragraph includes language as to the expanded scope of a school district’s obligations under the 2024 Final Rule.
- Article I, Paragraph J – This paragraph adds language to the existing paragraph as required by 34 C.F.R. § 106.31(a).
- Article II – The 2024 regulations delete references to “actual knowledge” and deliberate indifference” and insert a requirement that schools respond “promptly and effectively.” See C.F.R. § 106.44(a). The definitions in Article II were revised to incorporate this change.
- Article III – This Article addresses the designation of a school district’s Title IX Coordinator. The 2024 Final Rule significantly revised the designation requirements under Title IX, allowing some of the required roles/responsibilities in the grievance process to be combined or performed by one individual. It is recommended, however, that school districts designate a primary Title IX Coordinator and at least one alternate Title IX Coordinator so that the alternate can undertake Title IX Coordinator responsibilities in the event the primary Title IX Coordinator is a party to a complaint or is otherwise not qualified under this policy to serve in that role in a particular case.
- Article IV - This Article is essentially new as it incorporates numerous changes and significant additions to school district requirements related to protecting parent, family, marital status and related conditions as found in 34 C.F.R. § 106.40.
- Article VI, Paragraph F – This paragraph address emergency removals of students and employees from school who are alleged to have engaged in harassment and/or violence. The interrelationship between the Title IX regulations authorizing the emergency removal of students and the Minnesota Pupil Fair Dismissal Act (MPFDA) is unclear at this time. School districts should consult with legal counsel regarding the emergency removal of a student. At a minimum, it is recommended that school districts provide alternative educational services, as defined in the MPFDA, to any student so removed under the Title IX regulations.
- Article VII – The grievance procedures in this Article were significantly revised in the 2024 Final Rule resulting in substantial revisions to this Article.
- Article VII.B – As noted in this section, the Title IX regulations require reasonably prompt timeframes for major stages of the grievance procedures, but do not specify any particular timeframes. School districts may, therefore, establish their own district-specific timeframes. Despite this discretion, it is recommended that legal counsel be consulted before adjusting time periods as the suggested timeframes still comport with the general expectations of enforcement agencies and significant changes could lead to a legal challenge.
- Article VII.B.7(c) - This paragraph identifies how certain evidence is to be considered in determining if harassment occurred. One factor addressed is the issue of consent. This term is not defined in the Model Policy or in the new regulations. The federal Department of Education will not require a school district to adopt a particular definition of consent, where that term is applicable with respect to sex-based harassment and the determination as to what “consent” means will be left to the school district. If assistance is needed in a particular case in determining this standard, it is recommended that school district legal counsel be consulted.





- Article VII.E. – This paragraph addresses an untested provision of the Title IX regulations that gives schools some discretion to consolidate related complaints. The regulations provide that a school district’s obligation to comply with Title IX and its regulations is not obviated or alleviated by the Federal Educational Rights and Privacy Act (FERPA), 20 United States Code, section 1232g, or its implementing regulations, 34 Code of Federal Regulations, part 99, or any state law or local law. Thus, as noted in this section of the model policy, schools have the discretion to consolidate related complaints despite the data privacy rights of individual parties or witnesses. It is important to note, however, that this decision is discretionary. Yet, the decision may have an impact not only on data privacy rights but the ultimate determination as to a violation by the respondent(s) due to the introduction of evidence that shows additional acts of alleged misconduct. For these reasons, there is a possibility that challenges could be raised if a school district unilaterally decides to consolidate complaints, even if it has the right to do so under Title IX. For these reasons, before making this decision, school districts may wish to consult with legal counsel as to whether to unilaterally proceed with consolidation or seek the prior written consent from parties to consolidate and waive their data privacy rights, to the extent the right to privacy or other due process rights are impacted.
- Article XV. C.5 – This paragraph provides a notification as to the prohibition that a school district must not distribute publications stating that applicants, students or employees may be treated differently based on sex unless otherwise permitted. The 2024 Final Rule adds requirements regarding the notice of nondiscrimination and the publication of this requirement.
- Article XVI – This Article sets out specific data retention requirements under the 2024 Final Rule. These retention requirements may differ from school district retention policies under their adopted Records Retention Schedule that is required by state law. Thus, school districts should consider whether amendments should be made to their Records Retention Schedule and submitted to the State Historical Society for approval.

To the extent that the 2024 Final Rule is challenged in a manner that would affect its enforcement in Minnesota, MSBA will make adjustments to the Model Policy in the future. For the time being, however, the revisions to this policy are applicable and enforceable for Minnesota schools. School boards are encouraged to consult with the school district’s attorney if they have questions as to adopting the new version of Model Policy 522.



Revised: 12/16/2024

**522 TITLE IX SEX NONDISCRIMINATION POLICY, GRIEVANCE PROCEDURE AND PROCESS**

**[NOTE: In 2024, the U.S. Department of Education, Office of Civil Rights (OCR), released the latest version of the Final Rule amending Title IX regulations at 34 Code of Federal Regulations, part 106. These regulations have an effective date of August 1, 2024.]**

**I. GENERAL STATEMENT OF POLICY**

- A. The school district does not discriminate on the basis of sex, including discrimination on the basis of sex stereotypes, sex characteristics, pregnancy or related conditions, sexual orientation, and gender identity, in any education program or activity that it operates, including in admission and employment. The school district does not discriminate in such a manner in its implementing regulations. The school district is committed to maintaining an education and work environment that is free from discrimination based on sex, including sexual harassment.
- B. Except as provided elsewhere under Title IX or its regulations, no person shall, on the basis of sex, be excluded from participation in, be denied the benefits of, or otherwise be subjected to discrimination under any academic, extracurricular, research, occupational training, or other education program or activity operated by the school district.
- C. The school district prohibits sex-based discrimination or sexual harassment that occurs within its education programs and activities. The school district shall promptly respond in a manner that is prompt and effective.
- D. Except as provided therein, Title IX and its regulations apply to all sex discrimination occurring under a school district's education program or activity in the United States. For the purpose of this paragraph, conduct that occurs under the school district's education program or activity includes but is not limited to conduct that is subject to the school district's disciplinary authority. The school district has an obligation to address a sex-based hostile environment under its education program or activity, even when some conduct alleged to be contributing to the hostile environment occurred outside the school district's education program or activity or outside the United States.
- E. The school district has adopted, published, and implemented grievance procedures consistent with the requirements of 34 Code of Federal Regulations, section 106.45, and if applicable section 106.46, that provide for the prompt and equitable resolution of complaints made by students, employees, or other individuals who are participating or attempting to participate in the school district's education program or activity, or by the Title IX Coordinator, alleging any action that would be prohibited by Title IX or its regulations.
- F. The school district's obligation to comply with Title IX and its regulations is not obviated or alleviated by the Federal Educational Rights and Privacy Act (FERPA), 20 United States Code, section 1232g, or its implementing regulations, 34 Code of Federal Regulations, part 99, or any state law or local law. The obligation to comply is not obviated or alleviated by any rule or regulation of any organization, club, athletic or other league, or association which would render any applicant or student ineligible to participate or limit the eligibility or participation of any applicant or student, on the basis of sex, in any education program or activity operated by the school district and

which receives Federal financial assistance.

- G. The school district has an obligation to address a sex-based hostile environment under its education program or activity, even when some conduct alleged to be contributing to the hostile environment occurred outside the school district's education program or activity or outside the United States.
- H. Nothing in Title IX or its regulations may be read in derogation of any legal right of a parent, guardian, or other authorized legal representative to act on behalf of a complainant, respondent, or other person, subject to Paragraph F of this section, including but not limited to making a complaint through the school district's grievance procedures for complaints of sex discrimination.
- I. In the limited circumstances in which Title IX or its regulations permits different treatment or separation on the basis of sex, the school district must not carry out such different treatment or separation in a manner that discriminates on the basis of sex by subjecting a person to more than de minimis harm, except as permitted by 20 United States Code, section 1681(a)(1) through (9) and the corresponding regulations sections 106.12 through 106.15, 20 United States Code, section 1686 and its corresponding regulation section 106.32(b)(1), or section 106.41(b). Adopting a policy or engaging in a practice that prevents a person from participating in an education program or activity consistent with the person's gender identity subjects a person to more than de minimis harm on the basis of sex.
- J. Any student, parent, or guardian having questions regarding the application of Title IX and its regulations and/or this policy and grievance process should discuss them with the Title IX Coordinator. The school district's Title IX Coordinator(s) is/are:

TITLE IX COORDINATOR

Name: Sam Lyon (Athletic Director/Community Education)

Office Address: High School Office

Office Phone Number: 218-634-2510 ext. 1437

Email Address: samantha\_l@lakeofthewoodsschool.org

ALTERNATE TITLE IX COORDINATOR

Name: Mary Merchant (High School Principal)

Office Address: High School Office

Office Phone Number: 218-634-2510 ext. 1420

Email Address: mary\_m@lakeofthewoodsschool.org

Inquiries about Title IX and its regulations may be referred to the Title IX Coordinator(s), the United States Department of Education's Office for Civil Rights, or both.

- K. To report information about conduct that may constitute sex discrimination or make a complaint of sex discrimination under Title IX, please refer to The Nondiscrimnatory Statement at <https://lakeofthewoodsschool.org/policies/>
- L. The effective date of this policy is August 1, 2024, and applies to alleged violations of this policy occurring on or after August 1, 2024.

**II. DEFINITIONS**

- A. "Admission" means selection for part-time, full-time, special, associate, transfer, exchange or any other enrollment, membership, or matriculation in or at an education program or activity operated by the school district.
- B. "Complainant" means

1. a student or employee of the school district who is alleged to have been subjected to conduct that could constitute sex discrimination under Title IX or its regulations; or
  2. a person other than a student or employee of the school district who is alleged to have been subjected to conduct that could constitute sex discrimination under Title IX and who was participating or attempting to participate in a school district education program or activity at the time of the alleged sex discrimination.
- C. "Complaint" means an oral or written request to the school district that objectively can be understood as a request for the school district to investigate and make a determination about alleged discrimination under Title IX or its regulations.
1. A person is entitled to make a complaint of sex-based harassment only if they themselves are alleged to have been subjected to the sex-based harassment, if they have a legal right to act on behalf of such person, or if the Title IX Coordinator initiates a complaint consistent with the requirements of 34 Code of Federal Regulations, section 106.44(f)(1)(v).
  2. The following individuals have a right to make a complaint of sex discrimination, including complaints of sex-based harassment, requesting that the school district investigate and make a determination about alleged discrimination under Title IX:
    - a. a complainant;
    - b. a parent, guardian, or other authorized legal representative with the legal right to act on behalf of a complainant; or
    - c. the school district's Title IX Coordinator.

**[NOTE: When a Title IX Coordinator is notified of conduct that reasonably may constitute sex discrimination under Title IX (and in the absence of a complaint or the withdrawal of any or all of the allegations in a complaint, and in the absence or termination of an informal resolution process), the Title IX Coordinator must determine whether to initiate a complaint of sex discrimination as required under Title IX. The requirements for such a fact-specific determination are set forth in 34 Code of Federal Regulations, section 106.44(f)(1)(v).]**
  3. With respect to complaints of sex discrimination other than sex-based harassment, in addition to the persons listed above, the following persons have a right to make a complaint:
    - a. any school district student or employee; or
    - b. any person other than a school district student or employee who was participating or attempting to participate in a school district education program or activity at the time of the alleged sex discrimination.
- D. "Confidential employee" means
1. A school district employee whose communications are privileged or confidential under Federal or Minnesota law. The employee's confidential status, for purposes of this part, is only with respect to information received while the employee is functioning within the scope of their duties to which

privilege or confidentiality applies; or

2. A school district employee whom the school district has designated as confidential under this part for the purpose of providing services to persons related to sex discrimination. If the employee also has a duty not associated with providing those services, the employee's confidential status is only with respect to information received about sex discrimination in connection with providing those services.
- E. "Day" or "days" means, unless expressly stated otherwise, business days (i.e. day(s) that the school district office is open for normal operating hours, Monday - Friday, excluding State-recognized holidays).
- F. "Disciplinary sanctions" means consequences imposed on a respondent following a determination under Title IX that the respondent violated the school district's prohibition on sex discrimination.
- G. "Parental status" as used in Title IX and its regulations means the status of a person who, with respect to another person who is under the age of 18 or who is 18 or older but is incapable of self-care because of a physical or mental disability, is:
1. A biological parent;
  2. An adoptive parent;
  3. A foster parent;
  4. A stepparent;
  5. A legal custodian or guardian;
  6. In loco parentis with respect to such a person; or
  7. Actively seeking legal custody, guardianship, visitation, or adoption of such a person.
- H. "Party" means a complainant or respondent.
- I. "Peer retaliation" means retaliation by a student against another student.
- J. "Pregnancy or related conditions" means:
1. Pregnancy, childbirth, termination of pregnancy, or lactation;
  2. Medical conditions related to pregnancy, childbirth, termination of pregnancy, or lactation; or
  3. Recovery from pregnancy, childbirth, termination of pregnancy, lactation, or related medical conditions.
- K. "Program or activity" and "program" means all of the operations of a local education agency as defined in 20 United States Code, section 8801, a special purpose district, a system of vocational education, or other school system.
- L. "Relevant" means related to the allegations of sex discrimination under investigation as part of the grievance procedures under Title IX and 34 Code of Federal Regulations, section 106.44. Questions are relevant when they seek evidence that may aid in showing whether the alleged sex discrimination occurred, and evidence is relevant when it may aid a decisionmaker in determining whether the alleged sex

discrimination occurred.

- M. "Remedies" means measures provided, as appropriate, to a complainant or any other person the school district identifies as having had their equal access to the school district's education program or activity limited or denied by sex discrimination. These measures are provided to restore or preserve that person's access to the school district's education program or activity after a school district determines that sex discrimination occurred.
- N. "Respondent" means a person who is alleged to have violated the school district's prohibition on sex discrimination.
- O. "Retaliation" means intimidation, threats, coercion, or discrimination against any person by the school district, a student, or an employee or other person authorized by the school district to provide aid, benefit, or service under the school district's education program or activity, for the purpose of interfering with any right or privilege secured by Title IX or its regulations, or because the person has reported information, made a complaint, testified, assisted, or participated or refused to participate in any manner in an investigation, proceeding, or hearing under the Title IX regulations.
- P. "Sex-based harassment" prohibited by Title IX and its regulations is a form of sex discrimination and means sexual harassment and other harassment on the basis of sex, including on the basis of sex stereotypes, sex characteristics, pregnancy or related conditions, sexual orientation, and gender identity, that is:

1. *Quid pro quo harassment.*

An employee, agent, or other person authorized by the school district to provide an aid, benefit, or service under the school district's education program or activity explicitly or impliedly conditioning the provision of such an aid, benefit, or service on a person's participation in unwelcome sexual conduct;

2. *Hostile environment harassment.*

Unwelcome sex-based conduct that, based on the totality of the circumstances, is subjectively and objectively offensive and is so severe or pervasive that it limits or denies a person's ability to participate in or benefit from the school district's education program or activity (*i.e.*, creates a hostile environment). Whether a hostile environment has been created is a fact-specific inquiry that includes consideration of the following:

- a. The degree to which the conduct affected the complainant's ability to access the school district's education program or activity;
- b. The type, frequency, and duration of the conduct;
- c. The parties' ages, roles within the school district's education program or activity, previous interactions, and other factors about each party that may be relevant to evaluating the effects of the conduct;
- d. The location of the conduct and the context in which the conduct occurred; and
- e. Other sex-based harassment in the school district's education program or activity; or

3. *Specific offenses.*

- a. Sexual assault meaning an offense classified as a forcible or nonforcible sex offense under the uniform crime reporting system of the Federal Bureau of Investigation;
  - b. Dating violence meaning violence committed by a person:
    - i. Who is or has been in a social relationship of a romantic or intimate nature with the victim; and
    - ii. Where the existence of such a relationship shall be determined based on a consideration of the following factors:
      - (a) The length of the relationship;
      - (b) The type of relationship; and
      - (c) The frequency of interaction between the persons involved in the relationship;
  - c. Domestic violence meaning felony or misdemeanor crimes committed by a person who:
    - i. is a current or former spouse or intimate partner of the victim under the family or domestic violence laws of the state of Minnesota, or a person similarly situated to a spouse of the victim;
    - ii. is cohabitating, or has cohabitated, with the victim as a spouse or intimate partner;
    - iii. shares a child in common with the victim; or
    - iv. commits acts against a youth or adult victim who is protected from those acts under the family or domestic violence laws of the jurisdiction; or
  - d. Stalking meaning engaging in a course of conduct directed at a specific person that would cause a reasonable person to:
    - i. Fear for the person's safety or the safety of others; or
    - ii. Suffer substantial emotional distress.
- Q. "Student" means a person who has gained admission.
- R. "Student with a disability" means a student who is an individual with a disability as defined in the Rehabilitation Act of 1973, as amended, or a child with a disability as defined in the Individuals with Disabilities Education Act.
- S. "Supportive measures" means individualized measures offered as appropriate, as reasonably available, without unreasonably burdening a complainant or respondent, not for punitive or disciplinary reasons, and without fee or charge to the complainant or respondent to:
- 1. Restore or preserve that party's access to the school district's education program or activity, including measures that are designed to protect the safety of the parties or the school district's educational environment; or
  - 2. Provide support during the school district's grievance procedures or during the informal resolution process.

The school district will offer and coordinate supportive measures as appropriate for the complainant and/or respondent to restore or preserve that person's access to the school district's education program or activity or provide support during the school district's Title IX grievance procedures or during the informal resolution process.

- T. "Title IX" means Title IX of the Education Amendments of 1972, as amended.

### **III. DESIGNATION OF TITLE IX COORDINATOR AND DESIGNEES**

- A. The school district must designate and authorize at least one employee, referred to as a Title IX Coordinator, to coordinate its efforts to comply with its obligations under Title IX and its regulations. If a school district has more than one Title IX Coordinator, it must designate one of its Title IX Coordinators to retain ultimate oversight over the responsibilities and ensure the school district's consistent compliance with its responsibilities under Title IX and its regulations.
- B. As appropriate, the school district may delegate, or permit a Title IX Coordinator to delegate, specific duties to one or more designees.

### **IV. PARENTAL, FAMILY, OR MARITAL STATUS; PREGNANCY OR RELATED CONDITIONS**

A. Status Generally

The school district must not adopt or implement any policy, practice, or procedure concerning a student's current, potential, or past parental, family, or marital status that treats students differently on the basis of sex.

B. Pregnancy or Related Conditions

1. Nondiscrimination

The school district must not discriminate in its education program or activity against any student based on the student's current, potential, or past pregnancy or related conditions. The school district does not engage in prohibited discrimination when it allows a student, based on pregnancy or related conditions, to voluntarily participate in a separate portion of its education program or activity provided the school district ensures that the separate portion is comparable to that offered to students who are not pregnant and do not have related conditions.

2. Responsibility to Provide Title IX Coordinator Contact and Other Information

The school district must ensure that when a student, or a person who has a legal right to act on behalf of the student, informs any employee of the student's pregnancy or related conditions, unless the employee reasonably believes that the Title IX Coordinator has been notified, the employee promptly provides that person with the Title IX Coordinator's contact information and informs that person that the Title IX Coordinator can coordinate specific actions to prevent sex discrimination and ensure the student's equal access to the school district's education program or activity.

3. Specific Actions to Prevent Discrimination and Ensure Equal Access

The school district must take specific actions below to promptly and effectively prevent sex discrimination and ensure equal access to the school district's education program or activity once the student, or a person who has a legal right to act on behalf of the student, notifies the Title IX Coordinator of the student's pregnancy or related conditions. The Title IX Coordinator



must coordinate these actions.

a. Responsibility to provide information about school district obligations.

The school district must inform the student, and if applicable, the person who notified the Title IX Coordinator of the student's pregnancy or related conditions and has a legal right to act on behalf of the student, of the school district's obligations under 34 Code of Federal Regulations, section 106.31, paragraphs (b)(1) through (5) and section 106.44(j) and provide the school district's notice of nondiscrimination under section 106.8(c)(1)

b. Reasonable modifications

i. The school district must make reasonable modifications to the school district's policies, practices, or procedures as necessary to prevent sex discrimination and ensure equal access to the school district's education program or activity. Each reasonable modification must be based on the student's individualized needs. In determining what modifications are required under this paragraph, the school district must consult with the student. A modification that a school district can demonstrate would fundamentally alter the nature of its education program or activity is not a reasonable modification.

ii. The student has discretion to accept or decline each reasonable modification offered by the school district. If a student accepts the school district's offered reasonable modification, the school district must implement it.

iii. Reasonable modifications may include, but are not limited to, breaks during class to express breast milk, breastfeed, or attend to health needs associated with pregnancy or related conditions, including eating, drinking, or using the restroom; intermittent absences to attend medical appointments; access to online or homebound education; changes in schedule or course sequence; extensions of time for coursework and rescheduling of tests and examinations; allowing a student to sit or stand, or carry or keep water nearby; counseling; changes in physical space or supplies (for example, access to a larger desk or a footrest); elevator access; or other changes to policies, practices, or procedures.

c. Voluntary access to separate and comparable portion of program or activity

The school district must allow the student to voluntarily access any separate and comparable portion of the school district's education program or activity under Paragraph A. above.

d. Voluntary leaves of absence

The school district must allow the student to voluntarily take a leave of absence from the school district's education program or activity to cover, at minimum, the period of time deemed medically necessary by the student's licensed healthcare provider. To the extent that a student qualifies for leave under a leave policy maintained by the school district that allows a greater period of time than the medically

necessary period, the school district must permit the student to take voluntary leave under that policy instead if the student so chooses. When the student returns to the school district's education program or activity, the student must be reinstated to the academic status and, as practicable, to the extracurricular status that the student held when the voluntary leave began.

e. Lactation space

The school district must ensure that the student can access a lactation space, which must be a space other than a bathroom, that is clean, shielded from view, free from intrusion from others, and may be used by a student for expressing breast milk or breastfeeding as needed.

f. Limitation on supporting documentation

The school district must not require supporting documentation under Paragraph B.3, subparagraphs b. through e. unless the documentation is necessary and reasonable for the school district to determine the reasonable modifications to make or whether to take additional specific actions. Examples of situations when requiring supporting documentation is not necessary and reasonable include, but are not limited to, when the student's need for a specific action under Paragraph C. subparagraphs 3 through 5 is obvious, such as when a student who is pregnant needs a bigger uniform; when the student has previously provided the school district with sufficient supporting documentation; when the reasonable modification because of pregnancy or related conditions at issue is allowing a student to carry or keep water nearby and drink, use a bigger desk, sit or stand, or take breaks to eat, drink, or use the restroom; when the student has lactation needs; or when the specific action under Paragraph C. subparagraphs 3 through 5 is available to students for reasons other than pregnancy or related conditions without submitting supporting documentation.

4. Comparable Treatment to Other Temporary Medical Conditions

To the extent consistent with Paragraph B.3 above, the school district must treat pregnancy or related conditions in the same manner and under the same policies as any other temporary medical conditions with respect to any medical or hospital benefit, service, plan, or policy the school district administers, operates, offers, or participates in with respect to students admitted to the school district's education program or activity.

5. Certification to Participate

The school district must not require a student who is pregnant or has related conditions to provide certification from a healthcare provider or any other person that the student is physically able to participate in the school district's class, program, or extracurricular activity unless:

- a. The certified level of physical ability or health is necessary for participation in the class, program, or extracurricular activity;
- b. The school district requires such certification of all students participating in the class, program, or extracurricular activity; and
- c. The information obtained is not used as a basis for discrimination

prohibited by this part.

**V. REPORTING PROHIBITED CONDUCT**

- A. Any student who believes they have been the victim of unlawful sex discrimination or sexual harassment, or any person (including the parent of a student) with actual knowledge of conduct which may constitute unlawful sex discrimination or sexual harassment toward a student should report the alleged acts as soon as possible to the Title IX Coordinator.
- B. The school district requires all employees who are not confidential employees to notify the Title IX Coordinator when the employee has information about conduct that reasonably may constitute sex discrimination under Title IX or its regulations. This requirement does not apply to an employee who has personally been subject to conduct that reasonably may constitute sex discrimination under Title IX or its regulations.
- C. Confidential Employee Requirements
  - 1. The school district must notify all participants in the school district's education program or activity of how to contact its confidential employees, if any.
  - 2. The school district must require a confidential employee to explain to any person who informs the confidential employee of conduct that reasonably may constitute sex discrimination under Title IX or its regulations:
    - a. The employee's status as confidential for purposes of this part, including the circumstances in which the employee is not required to notify the Title IX Coordinator about conduct that reasonably may constitute sex discrimination;
    - b. How to contact the school district's Title IX Coordinator and how to make a complaint of sex discrimination; and
    - c. That the Title IX Coordinator may be able to offer and coordinate supportive measures, as well as initiate an informal resolution process or an investigation under the grievance procedures.
- D. Any employee of the school district who has experienced, has knowledge of, or has witnessed unlawful sex discrimination, including sexual harassment, or who otherwise becomes aware of unlawful sex discrimination, including sexual harassment, must promptly report the allegations to the Title IX Coordinator without screening or investigating the report or allegations.
- E. A report of unlawful sex discrimination or sexual harassment may be made at any time, including during nonbusiness hours, and may be made in person, by mail, by telephone, or by email using the Title IX Coordinator's contact information. A report may also be made by any other means that results in the Title IX Coordinator receiving the person's verbal or written report.
- F. Sexual harassment may constitute both a violation of this policy and criminal law. To the extent the alleged conduct may constitute a crime, the school district may report the alleged conduct to law enforcement authorities. The school district encourages complainants to report criminal behavior to the police immediately.

**VI. SCHOOL DISTRICT'S RESPONSE TO SEXUAL HARASSMENT**

- A. General

Upon knowledge of conduct that reasonably may constitute sex discrimination in its education program or activity, the school district must respond promptly and effectively. The school district must also comply with 34 Code of Federal Regulations, section 106.44 to address sex discrimination in its education program or activity.

B. Barriers to Reporting

The school district must require its Title IX Coordinator to:

1. Monitor the school district's education program or activity for barriers to reporting information about conduct that reasonably may constitute sex discrimination under Title IX or its regulations; and
2. Take steps reasonably calculated to address such barriers.

C. Title IX Coordinator Requirements

1. The Title IX Coordinator is responsible for coordinating the school district's compliance with its obligations under Title IX and its regulations. The school district must require its Title IX Coordinator, when notified of conduct that reasonably may constitute sex discrimination under Title IX or its regulations, to take the following actions to promptly and effectively end any sex discrimination in its education program or activity, prevent its recurrence, and remedy its effects:
  - a. Treat the complainant and respondent equitably;
  - b. Offer and coordinate supportive measures, as appropriate, for the complainant. In addition, if the school district has initiated grievance procedures or offered an informal resolution process to the respondent, offer and coordinate supportive measures, as appropriate, for the respondent;
  - c. Notify the complainant or, if the complainant is unknown, the individual who reported the conduct, of the grievance procedures and if applicable and the informal resolution process, if available and appropriate. If a complaint is made, notify the respondent of the grievance procedures and the informal resolution process, if available and appropriate;
  - d. In response to a complaint, initiate the grievance procedures or the informal resolution process, if available and appropriate and requested by all parties;
  - e. In the absence of a complaint or the withdrawal of any or all of the allegations in a complaint, and in the absence or termination of an informal resolution process, determine whether to initiate a complaint of sex discrimination that complies with the grievance procedures.
    - i. To make this fact-specific determination, the Title IX Coordinator must consider, at a minimum, the following factors:
      - [a] The complainant's request not to proceed with initiation of a complaint;
      - [b] The complainant's reasonable safety concerns regarding initiation of a complaint;

- [c] The risk that additional acts of sex discrimination would occur if a complaint is not initiated;
  - [d] The severity of the alleged sex discrimination, including whether the discrimination, if established, would require the removal of a respondent from campus or imposition of another disciplinary sanction to end the discrimination and prevent its recurrence;
  - [e] The age and relationship of the parties, including whether the respondent is an employee of the school district;
  - [f] The scope of the alleged sex discrimination, including information suggesting a pattern, ongoing sex discrimination, or sex discrimination alleged to have impacted multiple individuals;
  - [g] The availability of evidence to assist a decisionmaker in determining whether sex discrimination occurred; and
  - [h] Whether the school district could end the alleged sex discrimination and prevent its recurrence without initiating its grievance procedures.
- ii. If, after considering these and other relevant factors, the Title IX Coordinator determines that the conduct as alleged presents an imminent and serious threat to the health or safety of the complainant or other person, or that the conduct as alleged prevents the school district from ensuring equal access on the basis of sex to its education program or activity, the Title IX Coordinator may initiate a complaint
- f. If initiating a complaint under Subparagraph e. above, notify the complainant prior to doing so and appropriately address reasonable concerns about the complainant's safety or the safety of others, including by providing supportive measures; and
  - g. Regardless of whether a complaint is initiated, take other appropriate prompt and effective steps, in addition to steps necessary to effectuate the remedies provided to an individual complainant, if any, to ensure that sex discrimination does not continue or recur within the school district's education program or activity.
- 2. The Title IX Coordinator is not required to comply with Paragraph C.1, subparagraphs a. through g. above upon being notified of conduct that may constitute sex discrimination if the Title IX Coordinator reasonably determines that the conduct as alleged could not constitute sex discrimination under Title IX or its regulations.

D. Supportive Measures

Under the *Title IX Coordinator Requirements* above, the school district must offer and coordinate supportive measures, as appropriate, as described below. For allegations of sex discrimination other than sex-based harassment or retaliation, the school district's provision of supportive measures does not require the school district, its employee, or any other person authorized to provide aid, benefit, or service on the school district's behalf to alter the alleged discriminatory conduct for the purpose of

providing a supportive measure.

1. Supportive measures may vary depending on what the school district deems to be reasonably available. These measures may include but are not limited to: counseling; extensions of deadlines and other course-related adjustments; campus escort services; increased security and monitoring of certain areas of the campus; restrictions on contact applied to one or more parties; leaves of absence; changes in class, work, or extracurricular or any other activity, regardless of whether there is or is not a comparable alternative; and training and education programs related to sex-based harassment.
2. Supportive measures must not unreasonably burden either party and must be designed to protect the safety of the parties or the school district's educational environment, or to provide support during the school district's grievance procedures, or during the informal resolution process. The school district must not impose such measures for punitive or disciplinary reasons.
3. The school district may, as appropriate, modify or terminate supportive measures at the conclusion of the grievance procedures or at the conclusion of the informal resolution process, or the school district may continue them beyond that point.
4. The school district must provide a complainant or respondent with a timely opportunity to seek, from an appropriate and impartial employee, modification or reversal of the school district's decision to provide, deny, modify, or terminate supportive measures applicable to them. The impartial employee must be someone other than the employee who made the challenged decision and must have authority to modify or reverse the decision, if the impartial employee determines that the decision to provide, deny, modify, or terminate the supportive measure was inconsistent with the definition of supportive measures. The school district must also provide a party with the opportunity to seek additional modification or termination of a supportive measure applicable to them if circumstances change materially.
5. The school district must not disclose information about any supportive measures to persons other than the person to whom they apply, including informing one party of supportive measures provided to another party, unless necessary to provide the supportive measure or restore or preserve a party's access to the education program or activity, or when an exception in 34 Code of Federal Regulations section 106.44(j)(1) through (5) applies.
6. The school district must require the Title IX Coordinator to consult with one or more members, as appropriate, of the student's Individualized Education Program (IEP) team, if any, or one or more members, as appropriate, of the group of persons responsible for the student's placement decision under 34 Code of Federal Regulations, section 104.35(c), if any, to determine how to comply with the requirements of the Individuals with Disabilities Education Act, and Section 504 of the Rehabilitation Act of 1973 in the implementation of supportive measures.

E. Students with Disabilities

If a complainant or respondent is an elementary or secondary student with a disability, the school district must require the Title IX Coordinator to consult with one or more members, as appropriate, of the student's Individualized Education Program (IEP) team, if any, or one or more members, as appropriate, of the group of persons responsible for the student's placement decision under 34 Code of Federal Regulations, section 104.35(c), if any, to determine how to comply with the

requirements of the Individuals with Disabilities Education Act and Section 504 of the Rehabilitation Act of 1973 throughout the school district's implementation of grievance procedures under 34 Code of Federal Regulations, section 106.45.

F. Emergency Removal

Nothing in Title IX or its regulations precludes the school district from removing a respondent from the school district's education program or activity on an emergency basis, provided that the school district undertakes an individualized safety and risk analysis, determines that an imminent and serious threat to the health or safety of a complainant or any students, employees, or other persons arising from the allegations of sex discrimination justifies removal, and provides the respondent with notice and an opportunity to challenge the decision immediately following the removal. This provision must not be construed to modify any rights under the Individuals with Disabilities Education Act, Section 504 of the Rehabilitation Act of 1973, or the Americans with Disabilities Act of 1990.

G. Administrative Leave

Nothing in Title IX or its regulations precludes the school district from placing an employee respondent on administrative leave from employment responsibilities during the pendency of the school district's grievance procedures. This provision must not be construed to modify any rights under Section 504 of the Rehabilitation Act of 1973 or the Americans with Disabilities Act of 1990.

H. Prohibited Disclosures of Personally Identifiable Information

The school district must not disclose personally identifiable information obtained in the course of complying with this part, except in the following circumstances:

1. When the school district has obtained prior written consent from a person with the legal right to consent to the disclosure;
2. When the information is disclosed to a parent, guardian, or other authorized legal representative with the legal right to receive disclosures on behalf of the person whose personally identifiable information is at issue;
3. To carry out the purposes of 34 Code of Federal Regulations, section 106, including action taken to address conduct that reasonably may constitute sex discrimination under Title IX in the school district's education program or activity;
4. As required by federal law, federal regulations, or the terms and conditions of a Federal award, including a grant award or
5. To the extent such disclosures are not otherwise in conflict with Title IX or its regulations, when required by Minnesota or local law or when permitted under FERPA or its implementing regulations.

**VII. GRIEVANCE PROCEDURES FOR THE PROMPT AND EQUITABLE RESOLUTION OF COMPLAINTS OF SEX DISCRIMINATION**

A. General

The school district's grievance procedures for the prompt and equitable resolution of complaints of sex discrimination must be in writing and include provisions that incorporate the requirements of this section. The requirements related to a respondent apply only to sex discrimination complaints alleging that a person violated

the school district's prohibition on sex discrimination. When a sex discrimination complaint alleges that a school district's policy or practice discriminates on the basis of sex, the school district is not considered a respondent.

B. Basic Requirements for Grievance Procedures

The school district's grievance procedures must:

1. Treat complainants and respondents equitably;
2. Require that any person designated as a Title IX Coordinator, investigator, or decisionmaker not have a conflict of interest or bias for or against complainants or respondents generally or an individual complainant or respondent. The decisionmaker may be the same person as the Title IX Coordinator or investigator;
3. Include a presumption that the respondent is not responsible for the alleged sex discrimination until a determination is made at the conclusion of the school district's grievance procedures for complaints of sex discrimination;
4. Establish reasonably prompt timeframes for the major stages of the grievance procedures, including a process that allows for the reasonable extension of timeframes on a case-by-case basis for good cause with notice to the parties that includes the reason for the delay. Major stages include, for example, evaluation (i.e., the school district's decision whether to dismiss or investigate a complaint of sex discrimination); investigation; determination; and appeal, if any;

**[NOTE: The Title IX regulations require reasonably prompt timeframes for major stages of the grievance procedures, but do not specify any particular timeframes. School districts may establish their own district-specific timeframes. A sample set of provisions is offered below.]**

- a. Any informal resolution process must be completed within thirty (30) calendar days following the parties' agreement to participate in such informal process.
- b. An appeal of a determination of responsibility or of a decision dismissing a formal complaint must be received by the school district within five (5) days of the date the determination of responsibility or dismissal was provided to the parties.
- c. Any appeal of a determination of responsibility or of a dismissal will be decided within thirty (30) calendar days of the day the appeal was received by the school district.
- d. The school district will seek to conclude the grievance process, including any appeal, within 120 calendar days of the date the formal complaint was received by the school district.
- e. Although the school district strives to adhere to the timelines described above, in each case, the school district may extend the time frames for good cause. Good cause may include, without limitation: the complexity of the allegations; the severity and extent of the alleged misconduct; the number of parties, witnesses, and the types of other evidence (e.g., forensic evidence) involved; the availability of the parties, advisors, witnesses, and evidence (e.g., forensic evidence); concurrent law enforcement activity; intervening



school district holidays, breaks, or other closures; the need for language assistance or accommodation of disabilities; and/or other unforeseen circumstances.

- f. The school district has established the following process for reasonable extension of timeframes on a case-by-case basis for good cause as set forth above. The process includes notice to the parties and the reason for the delay:

**[NOTE: The school district should set forth its process for determining a reasonable extension of a timeframe.]**

5. Require the school district to take reasonable steps to protect the privacy of the parties and witnesses during the pendency of the school district's grievance procedures, provided that the steps do not restrict the ability of the parties to: obtain and present evidence, including by speaking to witnesses, subject to the prohibition against retaliation; consult with their family members, confidential resources, or advisors; or otherwise prepare for or participate in the grievance procedures;
6. Require an objective evaluation of all evidence that is relevant, as defined in Article II, and not otherwise impermissible—including both inculpatory and exculpatory evidence—and provide that credibility determinations must not be based on a person's status as a complainant, respondent, or witness;
7. Exclude the following types of evidence, and questions seeking that evidence, as impermissible (i.e., must not be accessed or considered, except by the school district to determine whether an exception in subparagraphs (a) through (c) applies; must not be disclosed; and must not otherwise be used), regardless of whether they are relevant:
  - a. Evidence that is protected under a privilege as recognized by federal or Minnesota law or evidence provided to a confidential employee, unless the person to whom the privilege or confidentiality is owed has voluntarily waived the privilege or confidentiality;
  - b. A party's or witness's records that are made or maintained by a physician, psychologist, or other recognized professional or paraprofessional in connection with the provision of treatment to the party or witness, unless the school district obtains that party's or witness's voluntary, written consent for use in the school district's grievance procedures; and
  - c. Evidence that relates to the complainant's sexual interests or prior sexual conduct, unless evidence about the complainant's prior sexual conduct is offered to prove that someone other than the respondent committed the alleged conduct or is evidence about specific incidents of the complainant's prior sexual conduct with the respondent that is offered to prove consent to the alleged sex-based harassment. The fact of prior consensual sexual conduct between the complainant and respondent does not by itself demonstrate or imply the complainant's consent to the alleged sex-based harassment or preclude determination that sex-based harassment occurred; and
8. If the school district adopts grievance procedures that apply to the resolution of some, but not all, complaints articulate consistent principles for how the school district will determine which procedures apply.

C. Notice of Allegations

Upon initiation of the school district's grievance procedures, the school district must provide notice of the allegations to the parties whose identities are known.

1. The notice must include:
  - a. The school district's grievance procedures, and if applicable, any informal resolution process;
  - b. Sufficient information available at the time to allow the parties to respond to the allegations. Sufficient information includes the identities of the parties involved in the incident(s), the conduct alleged to constitute sex discrimination under Title IX or this part, and the date(s) and location(s) of the alleged incident(s), to the extent that information is available to the school district;
  - c. A statement that retaliation is prohibited; and
  - d. A statement that the parties are entitled to an equal opportunity to access the relevant and not otherwise impermissible evidence or an accurate description of this evidence; and if the school district provides a description of the evidence, the parties are entitled to an equal opportunity to access to the relevant and not otherwise impermissible evidence upon the request of any party.
2. If, in the course of an investigation, the school district decides to investigate additional allegations of sex discrimination by the respondent toward the complainant that are not included in the notice or that are included in a complaint that is consolidated, the school district must provide notice of the additional allegations to the parties whose identities are known.

**[NOTE: If the school district provides a description of the evidence, the parties are entitled to an equal opportunity to access the relevant and not otherwise impermissible evidence upon the request of any party.]**

If, in the course of an investigation, the school district decides to investigate additional allegations of sex discrimination by the respondent toward the complainant that are not included in the notice provided or that are included in a complaint that is consolidated, the school district will notify the parties of the additional allegations.

D. Consolidation

The school district may consolidate complaints of sex discrimination against more than one respondent, or by more than one complainant against one or more respondents, or by one party against another party, when the allegations of sex discrimination arise out of the same facts or circumstances. When more than one complainant or more than one respondent is involved, references below to a party, complainant, or respondent include the plural, as applicable.

E. Complaint Investigation

- A. The school district must provide for adequate, reliable, and impartial investigation of complaints. To do so, the school district must:
  1. Ensure that the burden is on the school district – not on the parties – to conduct an investigation that gathers sufficient evidence to determine whether sex discrimination occurred;

2. Provide an equal opportunity for the parties to present fact witnesses and other inculpatory and exculpatory evidence that are relevant and not otherwise impermissible;
3. Review all evidence gathered through the investigation and determine what evidence is relevant and what evidence is impermissible regardless of relevance, consistent with § 106.2 and with paragraph (b)(7) of this section; and
4. Provide each party with an equal opportunity to access the evidence that is relevant to the allegations of sex discrimination and not otherwise impermissible in the following manner:
  - a. The school district must provide an equal opportunity to access either the relevant and not otherwise impermissible evidence, or an accurate description of this evidence. If the school district provides a description of the evidence, it must further provide the parties with an equal opportunity to access the relevant and not otherwise impermissible evidence upon the request of any party;
  - b. The school district must provide a reasonable opportunity to respond to the evidence or to the accurate description of the evidence; and
  - c. The school district must take reasonable steps to prevent and address the parties' unauthorized disclosure of information and evidence obtained solely through the grievance procedures. For purposes of this paragraph, disclosures of such information and evidence for purposes of administrative proceedings or litigation related to the complaint of sex discrimination are authorized.

F. Questioning Parties and Witnesses to Aid in Evaluating Allegations and Assessing Credibility

The school district must provide a process that enables the decisionmaker to question parties and witnesses to adequately assess a party's or witness's credibility to the extent credibility is both in dispute and relevant to evaluating one or more allegations of sex discrimination.

G. Determination Whether Sex Discrimination Occurred

Following an investigation and evaluation of all relevant and not otherwise impermissible evidence, the school district must:

1. Use the preponderance of the evidence standard of proof to determine whether sex discrimination occurred, unless the school district uses the clear and convincing evidence standard of proof in all other comparable proceedings, including proceedings relating to other discrimination complaints, in which case the school district may elect to use that standard of proof in determining whether sex discrimination occurred. Both standards of proof require the decisionmaker to evaluate relevant and not otherwise impermissible evidence for its persuasiveness; if the decisionmaker is not persuaded under the applicable standard by the evidence that sex discrimination occurred, whatever the quantity of the evidence is, the decisionmaker must not determine that sex discrimination occurred.

2. Notify the parties in writing of the determination whether sex discrimination occurred under Title IX or its regulations including the rationale for such determination, and the procedures and permissible bases for the complainant and respondent to appeal, if applicable;
3. If there is a determination that sex discrimination occurred, as appropriate, require the Title IX Coordinator to coordinate the provision and implementation of remedies to a complainant and other persons the school district identifies as having had equal access to the school district's education program or activity limited or denied by sex discrimination, coordinate the imposition of any disciplinary sanctions on a respondent, including notification to the complainant of any such disciplinary sanctions, and require the Title IX Coordinator to take other appropriate prompt and effective steps to ensure that sex discrimination does not continue or recur within the school district's education program or activity. The school district may not impose discipline on a respondent for sex discrimination prohibited by Title IX unless there is a determination at the conclusion of the school district's grievance procedures that the respondent engaged in prohibited sex discrimination;
4. Comply with 34 Code of Federal Regulations, section 106.45, before the imposition of any disciplinary sanctions against a respondent; and
5. Not discipline a party, witness, or others participating in school district's grievance procedures for making a false statement or for engaging in consensual sexual conduct based solely on the school district's determination whether sex discrimination occurred.

H. Additional Provisions

If the school district adopts additional provisions as part of its grievance procedures for handling complaints of sex discrimination, including sex-based harassment, such additional provisions must apply equally to the parties.

I. Informal Resolution

In lieu of resolving a complaint through the school district's grievance procedures, the parties may instead elect to participate in an informal resolution process under 34 Code of Federal Regulations, section 106.44(k) if provided by the school district consistent with that paragraph.

J. Provisions Limited to Sex-Based Harassment Complaints

For complaints alleging sex-based harassment, the grievance procedures must:

1. Describe the range of supportive measures available to complainants and respondents; and
2. List, or describe the range of, the possible disciplinary sanctions that the school district may impose and remedies that the school district may provide following a determination that sex-based harassment occurred.

**VIII. INFORMAL RESOLUTION OF A COMPLAINT**

**[NOTE: The 2024 Title IX amendments do not require a school district to offer an informal resolution process. However, a school district is free to provide such a process in some circumstances, as long as it complies with certain regulatory requirements. Requirements related to informal resolution are set forth in 34 Code of Federal Regulations, section 106.44(k).]**

- A. At any time prior to determining whether sex discrimination occurred, the school district may offer to a complainant and respondent an informal resolution process, unless the complaint includes allegations that an employee engaged in sex-based harassment of an elementary school or secondary school student or such a process would conflict with federal, Minnesota, or local law. A school district that provides the parties an informal resolution process must, to the extent necessary, also require its Title IX Coordinator to take other appropriate prompt and effective steps to ensure that sex discrimination does not continue or recur within the school district's education program or activity.
1. Subject to the limitations in Paragraph A. above, the school district has discretion to determine whether it is appropriate to offer an informal resolution process when it receives information about conduct that reasonably may constitute sex discrimination under Title IX or its regulations or when a complaint of sex discrimination is made, and may decline to offer informal resolution despite one or more of the parties' wishes.
  2. In addition to the limitations in Paragraph A. above, circumstances when the school district may decline to allow informal resolution include but are not limited to when the school district determines that the alleged conduct would present a future risk of harm to others.
- B. The school district must not require or pressure the parties to participate in an informal resolution process. The school district must obtain the parties' voluntary consent to the informal resolution process and must not require waiver of the right to an investigation and determination of a complaint as a condition of enrollment or continuing enrollment, or employment or continuing employment, or exercise of any other right.
- C. Before initiation of an informal resolution process, the school district must provide to the parties notice that explains:
1. The allegations;
  2. The requirements of the informal resolution process;
  3. That, prior to agreeing to a resolution, any party has the right to withdraw from the informal resolution process and to initiate or resume the school district's grievance procedures;
  4. That the parties' agreement to a resolution at the conclusion of the informal resolution process would preclude the parties from initiating or resuming grievance procedures arising from the same allegations;
  5. The potential terms that may be requested or offered in an informal resolution agreement, including notice that an informal resolution agreement is binding only on the parties; and
  6. What information the school district will maintain and whether and how the school district could disclose such information for use in grievance procedures, if grievance procedures are initiated or resumed.
- D. The facilitator for the informal resolution process must not be the same person as the investigator or the decisionmaker in the school district's grievance procedures. Any person designated by the school district to facilitate an informal resolution process must not have a conflict of interest or bias for or against complainants or respondents generally or an individual complainant or respondent. Any person facilitating informal resolution must receive training as provided under this policy.

- E. Potential terms that may be included in an informal resolution agreement include but are not limited to:
  - 1. Restrictions on contact; and
  - 2. Restrictions on the respondent's participation in one or more of the school district's programs or activities or attendance at specific events, including restrictions the school district could have imposed as remedies or disciplinary sanctions had the school district determined at the conclusion of the school district's grievance procedures that sex discrimination occurred.

**IX. DISMISSAL OF A COMPLAINT**

- A. The school district may dismiss a complaint of sex discrimination made through its grievance procedures under this policy for any of the following reasons:
  - 1. The school district is unable to identify the respondent after taking reasonable steps to do so;
  - 2. The respondent is not participating in a school district education program or activity and is not employed by the school district;
  - 3. The complainant voluntarily withdraws any or all of the allegations in the complaint, the Title IX Coordinator declines to initiate a complaint, and the school district determines that, without the complainant's withdrawn allegations, the conduct that remains alleged in the complaint, if any, would not constitute sex discrimination under Title IX even if proven; or,
  - 4. The school district determines the conduct alleged in the complaint, even if proven, would not constitute sex discrimination under Title IX. Before dismissing the complaint, the school district will make reasonable efforts to clarify the allegations with the complainant.
- B. Upon dismissal, the school district will promptly notify the complainant of the basis for the dismissal. If the dismissal occurs after the respondent has been notified of the allegations, then the school district will also notify the respondent of the dismissal and the basis for the dismissal promptly following notification to the complainant, or simultaneously if notification is in writing.
- C. The school district must notify the complainant that a dismissal may be appealed and will provide the complainant with an opportunity to appeal the dismissal of a complaint on the bases set out in 34 Code of Federal Regulations, section 106.46(i)(1). If the dismissal occurs after the respondent has been notified of the allegations, then the school district will also notify the respondent that the dismissal may be appealed on the bases set out in 34 Code of Federal Regulations, section 106.46(i)(1). If the dismissal is appealed, the school district must:
  - 1. Notify the parties of any appeal, including notice of the allegations consistent with paragraph (c) of this section if notice was not previously provided to the respondent;
  - 2. Implement appeal procedures equally for the parties;
  - 3. Ensure that the decisionmaker for the appeal did not take part in an investigation of the allegations or dismissal of the complaint;
  - 4. Ensure that the decisionmaker for the appeal has been trained as set out in this policy;

5. Provide the parties a reasonable and equal opportunity to make a statement in support of, or challenging, the outcome; and
  6. Notify the parties of the result of the appeal and the rationale for the result.
- D. When the school district dismisses a complaint, it must, at a minimum:
1. Offer supportive measures to the complainant as appropriate;
  2. For dismissals under Paragraph A. 3 and 4 above in which the respondent has been notified of the allegations, offer supportive measures to the respondent as appropriate under 34 Code of Federal Regulations, section 106.44(g); and
  3. Require its Title IX Coordinator to take other appropriate prompt and effective steps to ensure that sex discrimination does not continue or recur within the school district's education program or activity.
- E. Dismissal of a formal complaint or a portion thereof does not preclude the school district from addressing the underlying conduct in any manner that the school district deems appropriate.

**[NOTE: For example, school districts are reminded of the obligation under Minnesota Statutes, section 122A.20, subdivision 2, to make a mandatory report to the Minnesota Professional Educator Licensing and Standards Board concerning any teacher who resigns during the course of an investigation of misconduct.]**

## **XI. APPEAL OF DETERMINATION**

**[NOTE: Regarding an appeal of a determination, the 2024 Title IX Final Rule states that the school district must offer the parties an appeal process that, at a minimum, is the same as it offers in all other comparable proceedings, if any, including proceedings relating to other discrimination complaints.]**

**This section provides sample text a school district may elect to include in its grievance procedures, but school districts are not required to use the text provided.]**

- A. The school district offers the following process for appeals from a determination whether sex discrimination occurred. This appeal process will be, at a minimum, the same as the school district offers in all other comparable proceedings, including proceedings relating to other discrimination complaints.
- B. If notice of an appeal is timely received by the school district, the school district will notify the parties in writing of the receipt of the appeal, assign or designate the appellate decisionmaker, and give the parties a reasonable, equal opportunity to submit a written statement in support of, or challenging, the outcome.
- C. After reviewing the parties' written statements, the appellate decisionmaker must issue a written decision describing the result of the appeal and the rationale for the result.
- D. The written decision describing the result of the appeal must be provided simultaneously to the parties.
- E. The decision of the appellate decisionmaker is final. No further review beyond the appeal is permitted.

## **XII. SANCTIONS AND REMEDIES**

Following a determination that sex-based harassment occurred, the school district may impose disciplinary sanctions, which may include warning, suspension, exclusion, expulsion, transfer, remediation, termination, or discharge. **The discipline of a student-respondent must comply with the applicable provisions of Minnesota Pupil Fair Dismissal Act, the Individuals with Disabilities Education Improvement Act (IDEA) and/or Section 504 of the Rehabilitation Act of 1972, and their respective implementing regulations.** The school district may also provide remedies, which may include counseling, extensions of deadlines or other course-related adjustments, modifications of work or class schedules, mutual or unilateral restrictions on contact between the parties, changes in work locations, leaves of absence, monitoring of certain areas of the school district buildings or property.

### **XIII. RETALIATION**

The school district must prohibit retaliation, including peer retaliation, in its education program or activity. When the school district has information about conduct that reasonably may constitute retaliation under Title IX or its regulations, the school district is obliged to comply with 34 Code of Federal Regulations, section 106.44. Upon receiving a complaint alleging retaliation, the school district must initiate its grievance procedures or, as appropriate, an informal resolution process.

### **XIV. TRAINING**

**[NOTE: Training requirements are set forth in 34 Code of Federal Regulations, section 106.8(d).]**

A. The school district must ensure that the following persons receive training related to their duties under Title IX promptly upon hiring or change of positions that alters their duties under Title IX or its regulations, and annually thereafter. This training must not rely upon sex stereotypes.

1. *All employees* must be trained on:
  - a. The school district's obligation to address sex discrimination in its education program or activity;
  - b. The scope of conduct that constitutes sex discrimination under Title IX and its regulations, including the definition of sex-based harassment; and
  - c. All applicable notification and information requirements under 34 Code of Federal Regulations, sections 106.40(b)(2) and 106.44.
2. *Investigators, decisionmakers, and other persons who are responsible for implementing the school district's grievance procedures or have the authority to modify or terminate supportive measures.*

In addition to the training requirements for all employees described in Paragraphs 1 and 2 above, all investigators, decisionmakers, and other persons who are responsible for implementing the school district's grievance procedures or have the authority to modify or terminate supportive measures under 34 Code of Federal Regulations, section 106.44(g)(4) must be trained on the following topics to the extent related to their responsibilities:

- a. The school district's obligations under 34 Code of Federal Regulations, section 106.44;



- b. The school district's grievance procedures under 34 Code of Federal Regulations, section 106.45, and if applicable section 106.46;
- c. How to serve impartially, including by avoiding prejudgment of the facts at issue, conflicts of interest, and bias; and
- d. The meaning and application of the term "relevant" in relation to questions and evidence, and the types of evidence that are impermissible regardless of relevance under 34 Code of Federal Regulations, section 106.45, and if applicable section 106.46.

3. *Facilitators of informal resolution process*

In addition to the training requirements for all employees described in Paragraph 1 above, all facilitators of an informal resolution process under 34 Code of Federal Regulations, section 106.44(k) must be trained on the rules and practices associated with the school district's informal resolution process and on how to serve impartially, including by avoiding conflicts of interest and bias.

4. *Title IX Coordinator and Title IX Personnel*

In addition to the training requirements in Paragraphs 1 through 3 above, the Title IX Coordinator and Title IX Personnel must be trained on their specific responsibilities under 34 Code of Federal Regulations, section 106.8(a), section 106.40(b)(3), section 106.44(f) and (g), the school district's recordkeeping system and the requirements of 34 Code of Federal Regulations, section 106.8 (f), and any other training necessary to coordinate the school district's compliance with Title IX. "Title IX Personnel" means any person who addresses, works on, or assists with the school district's response to a report of sexual harassment or formal complaint, and includes persons who facilitate informal resolutions.

**XV. DISSEMINATION OF POLICY**

- A. This policy shall be made available to all students, parents/guardians of students, school district employees, and employee unions.
- B. The school district shall conspicuously post the name of the Title IX Coordinator, including office address, telephone number, and work e-mail address on its website and in each handbook that it makes available to parents, employees, students, unions, or applicants.
- C. Notice of Nondiscrimination
  - 1. The school district must provide notice of nondiscrimination to applicants for admission and employment, students, parents, guardians, or other authorized legal representatives of elementary and secondary school students, employees, and all unions holding collective bargaining agreements with the school district.
  - 2. Contents of Notice of Nondiscrimination

The notice of nondiscrimination must include the following elements:

- a. A statement that the school district does not discriminate on the basis of sex and prohibits sex discrimination in any education program or activity that it operates, as required by Title IX and its regulations, including in admission and employment;

- b. A statement that inquiries about the application of Title IX and its regulations to the school district may be referred to the school district's Title IX Coordinator, the federal Office for Civil Rights, or both;
  - c. The name or title, office address, email address, and telephone number of the Title IX Coordinator;
  - d. How to locate the school district's nondiscrimination policy and the school district's grievance procedures; and
  - e. How to report information about conduct that may constitute sex discrimination under Title IX; and how to make a complaint of sex discrimination under the regulations.
3. The school district must prominently include all elements of its notice of nondiscrimination on its website and in each handbook, catalog, announcement, bulletin, and application form that it makes available to people entitled to notice, or which are otherwise used in connection with the recruitment of students or employees.
  4. If necessary, due to the format or size of any publication, the school district may instead include in those publications the information covered in the following statement: "Lake of the Woods School prohibits sex discrimination in any education program or activity that it operates. Individuals may report concerns or questions to the Title IX Coordinator. The notice of nondiscrimination is located at <https://lakeofthewoodsschool.org/>."
  5. The school district must not use or distribute a publication stating that the school district treats applicants, students, or employees differently on the basis of sex, except as such treatment is permitted by Title IX or its regulations.

## **XVI. RECORDKEEPING**

The school district must create, and maintain for a period of seven years:

- A. For each complaint of sex discrimination, records documenting the informal resolution process under 34 Code of Federal Regulations, section 106.44(k) or the grievance procedures under section 106.45, and if applicable section 106.46, and the resulting outcome.
- B. For each notification the Title IX Coordinator receives of information about conduct that reasonably may constitute sex discrimination under Title IX or its regulations, including notifications under 34 Code of Federal Regulations, section 106.44(c)(1) or (2), records documenting the actions the school district took to meet its obligations under section 106.44
- C. All materials used to provide training under this policy. The school district must make these training materials available upon request for inspection by members of the public.

**Legal References:** Minn. Stat. § 121A.04 (Athletic Programs; Sex Discrimination)  
Minn. Stat. §§ 121A.40 – 121A.575 (Minnesota Pupil Fair Dismissal Act)  
Minn. Stat. Ch. 363A (Minnesota Human Rights Act)  
20 U.S.C. §§ 1681-1688 (Title IX of the Education Amendments)  
34 C.F.R. Part 106 (Implementing Regulations of Title IX)  
20 U.S.C § 1400, *et seq.* (Individuals with Disabilities Education Act)

29 U.S.C. § 794 (Section 504 of the Rehabilitation Act)  
42 U.S.C. § 12101, *et seq.* (Americans with Disabilities Act)  
20 U.S.C. § 1232g (Family Educational Rights and Privacy Act of 1974)  
20 U.S.C. § 1092 *et seq.* (Jeanne Clery Disclosure of Campus Security and  
Campus Crime Statistics Act ("Clery Act"))

***Cross References:***

MSBA/MASA Model Policy 102 (Equal Educational Opportunity)  
MSBA/MASA Model Policy 413 (Harassment and Violence)  
MSBA/MASA Model Policy 506 (Student Discipline)  
MSBA/MASA Model Policy 528 (Student Parental, Family, and Marital Status  
Nondiscrimination)

Revised: 12/16/2024

## 601 SCHOOL DISTRICT CURRICULUM AND INSTRUCTION GOALS

[Note: Minnesota Statutes, section 120B.11 requires school districts to adopt a comprehensive long-term strategic plan that addresses the review of curriculum, instruction, student achievement, and assessment. MSBA/MASA Model Policies 601, 603, and 616 address these statutory requirements. In addition, MSBA/MASA Model Policies 613-615 and 617-620 provide procedures to further implement the requirements of Minnesota Statutes, section 120B.11.]

### I. PURPOSE

The purpose of this policy is to establish broad curriculum parameters for the school district that encompass the Minnesota Academic Standards and federal law and are aligned with comprehensive achievement and civic readiness ~~creating the world's best workforce.~~

### II. GENERAL STATEMENT OF POLICY

The policy of the school district is to ~~establish the "world's best workforce"~~ strive for comprehensive achievement and civic readiness in which all learning in the school district should be directed and for which all school district learners should be held accountable.

### III. DEFINITIONS

- A. "Academic standard" means a summary description of student learning in a required content area or elective content area.
- B. "Antiracist" means actively working to identify and eliminate racism in all forms in order to change policies, behaviors, and beliefs that perpetuate racist ideas and actions.
- C. "Benchmark" means specific knowledge or skill that a student must master to complete part of an academic standard by the end of the grade level or grade band.
- D. "Comprehensive Achievement and Civic Readiness" means striving to: meet school readiness goals; close the academic achievement gap among all racial and ethnic groups of students and between students living in poverty and students not living in poverty; have all students attain career and college readiness before graduating from high school; have all students graduate from high school; and prepare students to be lifelong learners.
- E. "Culturally sustaining" means integrating content and practices that infuse the culture and language of Black, Indigenous, and People of Color communities who have been and continue to be harmed and erased through the education system.
- F. "Curriculum" means district or school adopted programs and written plans for providing students with learning experiences that lead to expected knowledge, skills, and career and college readiness.
- G. "Ethnic studies" as defined in Minnesota Statutes, section 120B.25, has the same meaning for purposes of this section. Ethnic studies curriculum may be integrated in existing curricular opportunities or provided through additional curricular offerings.
- H. "Experiential learning" means learning for students that includes career exploration through a specific class or course or through work-based experiences such as job shadowing, mentoring, entrepreneurship, service learning, volunteering, internships,

other cooperative work experience, youth apprenticeship, or employment.

- I. "Institutional racism" means structures, policies, and practices within and across institutions that produce outcomes that disadvantage those who are Black, Indigenous, and People of Color.
- J. "Instruction" means methods of providing learning experiences that enable students to meet state and district academic standards and graduation requirements including applied and experiential learning.
- K. "Performance measures" are measures to determine school district and school site progress in striving **for comprehensive achievement and civic readiness** ~~to create the world's best workforce~~ and must include at least the following:
  1. the size of the academic achievement gap; rigorous course taking, including college-level advanced placement, international baccalaureate, postsecondary enrollment options, including concurrent enrollment, other rigorous courses of study or industry certification courses or programs, and enrichment experiences by student subgroup;
  2. student performance on the Minnesota Comprehensive Assessments;
  3. high school graduation rates; and
  4. career and college readiness under Minnesota Statutes, section 120B.30, subdivision 1.

~~K. "World's best workforce" means striving to: meet school readiness goals; close the academic achievement gap among all racial and ethnic groups of students and between students living in poverty and students not living in poverty; have all students attain career and college readiness before graduating from high school, and have all students graduate from high school.~~

**[Note: Definitions B, E, G, and I are ~~were~~ added to Minnesota Statutes, section 120B.11—the ~~World's Best Workforce~~ **Comprehensive Achievement and Civic Readiness** law—effective August 1, 2023. The definitions apply to revisions to the ~~World's Best Workforce~~ **Comprehensive Achievement and Civic Readiness** law regarding ~~strategic plans~~; these revisions are effective "for all strategic plans reviewed and updated after June 30, 2024."]**

~~Because school districts may choose to implement the new definitions and the strategic plan revisions before June 30, 2024, MSBA includes the new definitions and revisions in Articles III and IV. A school district could choose to wait to adopt the new definitions and revisions with the understanding that they will be effective for all strategic plans reviewed and updated after June 30, 2024.]~~

#### IV. LONG-TERM STRATEGIC PLAN

- A. The school board, at a public meeting, must adopt a comprehensive, long-term strategic plan to support and improve teaching and learning that is aligned with ~~creating the world's best workforce~~ **striving for comprehensive achievement and civic readiness** and includes the following:
  1. clearly defined school district and school site goals and benchmarks for instruction and student achievement for all student categories identified in Minnesota Statutes, section 120B.35, subdivision 3, paragraph (b)(2);

**[Note: MSBA/MASA Model Policy 601, Section IV.B. and MSBA/MASA Model Policy 616 address this requirement.]**

2. a process to assess and evaluate each student's progress toward meeting state and local academic standards, assess and identify students for participation in gifted and talented programs and services and accelerate their instruction, adopt early-admission procedures consistent with Minnesota Statutes, section 120B.15 and identifying the strengths and weaknesses of instruction in pursuit of student and school success and curriculum affecting students' progress and growth toward career and college readiness and leading to the world's best workforce;

**[Note: MSBA/MASA Model Policy 618 addresses this requirement.]**

3. a system to periodically review and evaluate the effectiveness of all instruction and curriculum, taking into account strategies and best practices, student outcomes, principal evaluations under Minnesota Statutes, section 123B.147, subdivision 3, students' access to effective teachers who are members of populations underrepresented among the licensed teachers in the district or school and who reflect the diversity of enrolled students under Minnesota Statutes, section 120B.35, subdivision 3(b)(2), and teacher evaluations under Minnesota Statutes, section 122A.40, subdivision. 8, or 122A.41, subdivision 5;

**[Note: MSBA/MASA Model Policy 616 addresses this requirement.]**

4. strategies for improving instruction, curriculum, and student achievement, including the English and, where practicable, the native language development and the academic achievement of English learners;

**[Note: MSBA/MASA Model Policy 616 addresses this requirement.]**

5. a process to examine the equitable distribution of teachers and strategies to ensure children in low-income families, children in families of People of Color, and children in American Indian families are not taught at higher rates than other children by inexperienced, ineffective, or out-of-field teachers;

6. education effectiveness practices that

- a. integrate high-quality instruction, technology, and curriculum that is rigorous, accurate, antiracist, and culturally sustaining;
- b. ensure learning and work environments validate, affirm, embrace, and integrate cultural and community strengths for all students, families, and employees;
- c. provide a collaborative professional culture that seeks to retain qualified, racially and ethnically diverse staff effective at working with diverse students while developing and supporting teacher quality, performance, and effectiveness; and

7. an annual budget for continuing to implement the school district plan; and

8. identifying a list of suggested and required materials, resources, sample curricula, and pedagogical skills for use in kindergarten through grade 12 that accurately reflect the diversity of the state of Minnesota.

- B. The school district is not required to include information regarding literacy in a plan or report required under this section, except with regard to the academic achievement of English learners.

- C. Every child is reading at or above grade level every year, beginning in kindergarten, and multilingual learners and students receiving special education services are receiving support in achieving their individualized reading goals pursuant to Policy ~~621XXX~~ (Literacy ~~Reading~~ and the Read Act)

**Legal References:** Minn. Stat. § 120B.018 (Definitions)  
Minn. Stat. § 120B.02 (Educational Expectations and Graduation Requirements for Minnesota Students)  
Minn. Stat. § 120B.11 (School District Process for Reviewing Curriculum, Instruction, and Student Achievement **Goals**; Striving for **Comprehensive Achievement and Civic Readiness** ~~the World's Best Workforce~~)  
Minn. Stat. § 120B.12 (Read Act Goal and Interventions)  
Minn. Stat. § 120B.30, Subd. 1 (Statewide Testing and Reporting System)  
Minn. Stat. § 120B.35, Subd. 3 (Student Academic Achievement and Growth)  
Minn. Stat. § 122A.40, Subd. 8 (Employment; Contracts; Termination)  
Minn. Stat. § 122A.41, Subd. 5 (Teacher Tenure Act; Cities of the First Class; Definitions)  
Minn. Stat. § 123B.147, Subd. 3 (Principals)  
Minn. Stat. § 125A.56, Subd. 1 (Alternate Instruction Required before Assessment Referral)  
20 U.S.C. § 5801, *et seq.* (National Education Goals)  
20 U.S.C. § 6301, *et seq.* (Every Student Succeeds Act)

**Cross References:** MSBA/MASA Model Policy 104 (School District Mission Statement)  
MSBA/MASA Model Policy 613 (Graduation Requirements)  
MSBA/MASA Model Policy 614 (School District Testing Plan and Procedure)  
MSBA/MASA Model Policy 615 (Testing Accommodations, Modifications, and Exemptions for IEPs, Section 504 Plans, and LEP Students)  
MSBA/MASA Model Policy 616 (School District System Accountability)  
MSBA/MASA Model Policy 618 (Assessment of Student Achievement)

Revised: 12/16/2024

## **606.5 LIBRARY MATERIALS**

### **I. PURPOSE**

The purpose of this policy is to provide direction and to delegate responsibility for selection and reconsideration of library materials.

### **II. GENERAL STATEMENT OF PURPOSE**

The school board recognizes that library materials serve as a vital component of a student's education by enriching the breadth of the curriculum as a whole and meeting the needs and interests of individual students. The purpose of library materials is to meet the needs of all students. Therefore, questions regarding selection and reconsideration of library materials should be handled differently than those concerning textbooks and instructional materials.

To ensure that library materials fulfill this role, the school board delegates to the superintendent or the superintendent's designee responsibility for administering a process for selection of library materials. Responsibility for selection shall rest with professionally trained school district staff, with recognition that the school board has the final authority on selection of library materials. Parents and guardians have the right and the responsibility to determine their children's access to library materials.

**[NOTE: The school board may choose to revise the General Statement of Purpose.]**

### **III. DEFINITIONS**

- A. "Library" is the school district resource that holds the library collection that serves the information and independent reading needs of students and supports the curriculum needs of teachers and staff. The term "library" includes a school library media center. The term also includes access to electronic materials.

For school districts with multiple school buildings, the term "library" refers to the resource within a specific school building.

Minnesota Statutes, section 124D.901, states that a school district or charter school library or school library media center provides equitable and free access to students, teachers, and administrators and that a school library or school library media center must have the following characteristics:

1. ensures every student has equitable access to resources and is able to locate, access, and use resources that are organized and cataloged;
2. has a collection development plan that includes but is not limited to materials selection and deselection, a challenged materials procedure, and an intellectual and academic freedom statement;
3. is housed in a central location that provides an environment for expanded learning and supports a variety of student interests;
4. has technology and Internet access; and
5. is served by a licensed school library media specialist or licensed school librarian.

**[NOTE: The school board may add a sentence that incorporates the term(s) used to identify libraries in the school district, such as "The school district's libraries are commonly referred to as \_\_\_\_\_."]**



- B. "Library collection" consists of the library materials made available to students.
- C. "Library materials" are the books, periodicals, newspapers, manuscripts, films, prints, documents, videotapes, subscription content, electronic and digital materials (including e-books, audiobooks, and databases), and related items made available to students in a school building or through access to electronic materials. This term does not include materials made available to students as part of the curriculum.
- D. "Library media specialist" is a teacher holding a Library Media Specialist teaching license issued by the Professional Educator Licensing and Standards Boards and who is trained to deliver library services to students and staff in a library. A library media specialist is authorized under Minnesota Rules to provide to students in kindergarten through grade 12 instruction that is designed to provide information and technology literacy skills instruction, to lead, collaborate, and consult with other classroom teachers for the purpose of integrating information and technology literacy skills with content teaching, and to administer media center operations, programming, and resources.

**[NOTE: The specific titles of the school district's library staff should be used for this definition and substituted for "library media specialist" throughout this model policy. Please note the new 2024 law in Article IV regarding administration of selection and reconsideration procedures.]**

#### **IV. RESPONSIBILITY FOR SELECTION OF LIBRARY MATERIALS**

- A. The school board recognizes the expertise of the school district's professional staff and the vital need of such staff to be responsible for selection of library materials.
- B. While recommendations by administrators, faculty members, students, parents, and other community members may be considered, the final responsibility for selection of library materials shall rest with the library media specialist.
- C. The procedures for selection and reconsideration set forth in this policy will be administered by:
  - 1. a licensed library media specialist under Minnesota Rules, part 8710.4550;
  - 2. an individual with a master's degree in library science or library and information science; or
  - 3. a professional librarian or a person trained in library collection management.
- D. The school board may decline to purchase, lend, or shelve or remove access to library materials legitimately based on:
  - 1. practical reasons, including but not limited to shelf space limitations, rare or antiquarian status, damage, or obsolescence;
  - 2. legitimate pedagogical concerns, including but not limited to the appropriateness of potentially sensitive topics for the library's intended audience, the selection of library materials for a curated collection, or the likelihood of causing a material and substantial disruption of the work and discipline of the school; or
  - 3. compliance with state or federal law.

**[NOTE: In 2024, the Minnesota legislature enacted a new law--Minnesota Statutes 134.51--that includes the new provisions above.]**

#### **IV. SELECTION OF LIBRARY MATERIALS**

- A. Selection Criteria: The library materials selection process should result in a library collection that, when considered as a whole, is consistent with the following criteria:
1. Library materials shall support and be consistent with the general educational goals of the state and the district and the aims and objectives of individual schools and specific courses;
  2. Library materials shall be chosen to enrich and support the curriculum as well as to promote reading for pleasure by responding to the personal needs and interests of student users;
  3. Library materials shall not be excluded because of the race, nationality, religion, sex, gender, or political views of the writer;
  4. Library materials shall be appropriate to and reflect the needs, ages, maturity level, emotional development, ability levels, learning styles, social development, background, diversity, and needs and interests of the students for whom the materials were selected;
  5. Library materials shall meet high standards of quality in one or more of these categories (presented alphabetically):
    - a. Artistic quality and/or literary style;
    - b. Authenticity;
    - c. Critical thinking;
    - d. Educational significance;
    - e. Factual content;
    - f. High interest for intended audience; and
    - g. Readability.
  6. The selection of library materials shall conform to the constraints of the school district budget.

**[NOTE: Before adopting selection criteria, the school board is strongly encouraged to consult with the licensed library media specialist, who possesses professional expertise and experience in selecting appropriate library materials. The school board may choose to adopt selection criteria specifically designed for each school building.]**

**[NOTE: A school board may choose to adopt similar selection criteria for classroom library materials, with the classroom teacher making selection decisions. If a school board chooses to address classroom libraries, the board can decide whether to follow the reconsideration process in this model policy or to create a different process for classroom library materials.]**

- B. The library media specialist shall consult sources and specialists experienced in library materials collections appropriate for the building's students and that are reputable, experienced, unbiased, and professionally trained in school library materials.

**[NOTE: The school board may choose to identify specific sources and specialists that satisfy this paragraph.]**

- C. The superintendent or the superintendent's designee shall be responsible for keeping the school board informed of progress on review and selection of each building's library materials.
- D. Library materials that are outdated, inaccurate, no longer useful for curricular support or reading enrichment, or have not been utilized for an extended period of time may be removed. Library materials that are in poor physical condition may be removed or replaced as determined by the library media specialist or the principal.
- E. Gifts and Donations of Library Materials

Materials offered for donation or gifted to a school library may be accepted if they comply with the library collection selection criteria and approved by the library media specialist. The school district's libraries welcome donations of books and other resource materials from individuals and organizations, but also reserve the right to decline to accept library materials that do not meet the criteria for selection. In addition, financial donations to benefit school district's libraries will be accepted with the understanding that funds will be used to purchase materials that are needed for libraries based on the needs of the individual schools.

#### **VI. INDIVIDUAL STUDENT ACCESS TO SPECIFIC LIBRARY MATERIAL**

A parent or guardian may request that access to specific material in the library materials collection be restricted from their student. The school shall take reasonable steps to fulfill this request. This type of request will not result in removal of specific library collection material from the library or restrictions upon any other student accessing specific library materials.

#### **VII. RECONSIDERATION OF SPECIFIC LIBRARY MATERIAL**

- A. The school board seeks to uphold students' access to library materials that meet the educational goals and selection criteria set forth in this policy.
- B. A school district employee, student, or a parent or guardian of a school district student may request reconsideration of specific library material on the basis of appropriateness. Access to the material in question shall not be restricted until the procedures listed below have been fully completed and a decision to remove or restrict the materials has been made.

**[NOTE: The school board may decide whether to allow a building principal to remove library materials pending completion of the reconsideration process.]**

- C. Informal Request for Reconsideration of Specific Library Material
  1. Requests for reconsideration of specific library material shall be directed to the library media specialist and the building principal. The building principal and the library media specialist shall assume responsibility for processing the request on an informal basis.
  2. The building principal and/or the library media specialist shall provide an explanation to the individual who submitted the request. The explanation shall include the particular selection criteria that the material in question met in order to be included in the library as curriculum support or as an independent reading choice for students in the building.
  3. If the request is not resolved informally, the principal shall submit a report on the matter to the superintendent or the superintendent's designee. The requestor will have an option to initiate a Formal Request for Reconsideration.
- D. Formal Request for Reconsideration of Specific Library Collection Material

1. A Formal Request for Reconsideration of specific library material is initiated upon submission of a completed *Formal Request for Reconsideration of Specific Library Collection Material* form. The form must be completed in its entirety for each work that is subject to a request for reconsideration. The principal shall notify the superintendent or the superintendent's designee and the library media specialist of receipt of a completed Formal Request form.

If specific library material is the subject of a Formal Request for Reconsideration and a final decision is made to retain the specific library material, then the specific library material shall not be subject to additional requests for reconsideration for three years following the date of final resolution of the initial Formal Request for Reconsideration.

2. On an annual basis, the Superintendent or the superintendent's designee shall appoint a Library Materials Review Committee (Review Committee). This committee shall include:
  - a. One member of the school district administration
  - b. One principal
  - c. Two teachers
  - d. One library media specialist (or district media specialist or public librarian if the school district does not have a library media specialist)
  - e. Two members of the school district community with no direct connection with the request for reconsideration
  - f. Two student representatives (as appropriate to the specific request).

**[NOTE: This list of Review Committee members is an example. The school board may alter this list. The school district may decide to create Review Committees for individual schools.]**

3. The Review Committee shall establish a date upon which it will discuss the request and whether the specific library collection material conforms to the selection criteria set forth in this policy.
4. The Review Committee
  - a. may consult individuals, organizations, and other resources with relevant professional knowledge on school library material;
  - b. shall examine the specific library material as a whole;
  - c. shall examine the specific library material as to its conformance with the criteria for selection of library materials; and
  - d. shall submit a written report to the superintendent or the superintendent's designee containing the Review Committee's decision on whether to retain, to remove, or to take other action regarding the specific library material.
5. The superintendent or the superintendent's designee shall inform the requestor and the school board of the Review Committee's decision. The requestor may appeal the Review Committee's decision to the superintendent or the superintendent's designee by submitting a written appeal to the superintendent or the superintendent's designee within fourteen (14) days of submission of the Review Committee's decision to the requestor. The

superintendent or the superintendent's designee shall provide a written decision on a requestor's appeal within a reasonable time period.

**[NOTE: The school board can decide whether to allow appeal of a Review Committee decision to the superintendent or the superintendent's designee. If appeal to the superintendent or the superintendent's designee is permitted, the school board may direct the superintendent or the superintendent's designee to craft an appeal process or the board may choose to create the process itself.]**

6. The requestor shall have the right to appeal the decision of the superintendent or the superintendent's designee to the school board.

**[NOTE: The school board may decide whether to allow an appeal of a Review Committee decision directly to the school board or whether the appeal to the superintendent or the superintendent's designee is a required intermediary step. If appeal to the school board is permitted, the school board may direct the superintendent or the superintendent's designee or designee to craft an appeal process or the board may choose to create the process itself.]**

### **VIII. CHALLENGE REPORT**

Upon the completion of a content challenge or reconsideration process in accordance with this policy, the school board must submit a report of the challenge to the Commissioner of the Minnesota Department of Education that includes:

- A. the title, author, and other relevant identifying information about the material being challenged;
- B. the date, time, and location of any public hearing held on the challenge in question, including minutes or transcripts;
- C. the result of the challenge or reconsideration request; and
- D. accurate and timely information on who from the school district the Department of Education may contact with questions or follow-up.

**[NOTE: This article was enacted in 2024 by the Minnesota legislature.]**

### **IX. PROHIBITION ON RETALIATION**

The school district may not discriminate against or discipline an employee for complying with Minnesota Statutes, section 134.51.

**[NOTE: This article was enacted in 2024 by the Minnesota legislature.]**

**Legal References:** Minn. Stat. § 120A.22, Subd. 9 (Compulsory Instruction)  
Minn. Stat. § 123B.02 (General Powers of Independent School Districts)  
Minn. Stat. § 123B.09 (School Board Responsibilities)  
Minn. Stat. § 124D.991 (Public School Libraries and Media Centers)  
**Minn. Stat. § 134.51 (Access to Library Materials and Rights Protected)**  
Minn. Rules Part 8710.4550 (Library Media Specialists)  
*Bd. of Educ., Island Trees Union Free Sch. Dist. No. 26 v. Pico*, 457 U.S. 853 (1982)  
*Virginia State Bd. of Educ. v. Barnette*, 319 U.S. 624, 642 (1943)

**Cross References:** MSBA/MASA Model Policy 524 (Internet Acceptable Use and Safety Policy)  
MSBA/MASA Model Policy 606 (Textbooks and Instructional Materials)

Revised: 12/16/2024

## 613 GRADUATION REQUIREMENTS

**[NOTE: The requirements set forth in this policy govern the graduation standards that Minnesota public schools must require for a high school diploma for all students.]**

### I. PURPOSE

The purpose of this policy is to set forth requirements for graduation from the school district.

### II. GENERAL STATEMENT OF POLICY

The policy of the school district is that all students ~~entering grade 8 in the 2012-2013 school year and later~~ must demonstrate, as determined by the school district, their satisfactory completion of the credit requirements and their understanding of academic standards. The school district must adopt graduation requirements that meet or exceed state graduation requirements established in law or rule.

### III. DEFINITIONS

- A. "Credit" means a student's successful completion of an academic year of study or a student's mastery of the applicable subject matter, as determined by the school district.
- B. "English language learners" or "ELL" student means an individual whose first language is not English and whose test performance may be negatively impacted by lack of English language proficiency. ~~"Individualized Education Program" or "IEP" means a written statement developed for a student eligible by law for special education and services.~~
- C. ~~"Individualized Education Program" or "IEP" means a written statement developed for a student eligible by law for special education and services. "English language learners" or "ELL" student means an individual whose first language is not English and whose test performance may be negatively impacted by lack of English language proficiency.~~
- D. "Required standard" means: ~~(1) a statewide adopted expectation for student learning in the content areas of language arts, mathematics, science, social studies, physical education, health, and the arts, and (2) a locally adopted expectation for student learning in health.~~ Locally developed academic standards in health apply until statewide rules implementing statewide health standards under Minnesota Statutes, section 120B.021, subdivision 3, are required to be implemented in the classroom.
- [NOTE: The 2024 Minnesota legislature enacted this change. Paragraphs B and C are flipped to create alphabetical order.]**
- E. "Section 504 Accommodation" means the defined appropriate accommodations or modifications that must be made in the school environment to address the needs of an individual student with disabilities.

### IV. DISTRICT ASSESSMENT COORDINATOR

District Assessment/MARSS & Student Data Systems Coordinator shall be named the District Assessment Coordinator. Said person shall be in charge of all test procedures and shall bring recommendations to the school board annually for approval.

## V. ~~GRADUATION ASSESSMENT~~ GRADUATION REQUIREMENTS

### A. Graduation Requirements

~~For students enrolled in grade 9 in the 2012-2013 school year and later,~~

Students' state graduation requirements, based on a longitudinal, systematic approach to student education and career planning, assessment, instructional support, and evaluation, include the following:

1. Achievement and career and college readiness in mathematics, reading, and writing, consistent with paragraph (k) and to the extent available, to monitor students' continuous development of and growth in requisite knowledge and skills; analyze students' progress and performance levels, identifying students' academic strengths and diagnosing areas where students require curriculum or instructional adjustments, targeted interventions, or remediation; and, based on analysis of students' progress and performance data, determine students' learning and instructional needs and the instructional tools and best practices that support academic rigor for the student; and

~~Achievement and career and college readiness in mathematics, reading, and writing, as measured against a continuum of empirically derived, clearly defined benchmarks focused on students' attainment of knowledge and skills so that students, their parents, and teachers know how well students must perform to have a reasonable chance to succeed in a career or college without the need for postsecondary remediation and which facilitates the monitoring of students' continuous development of and growth in requisite knowledge and skills; analysis of students' progress and performance levels, identification of students' academic strengths and diagnosis of areas where students require curriculum or instructional adjustments, targeted interventions, or remediation; and determination of students' learning and instructional needs and the instructional tools and best practices that support academic rigor for the student based on analysis of students' progress and performance data,~~

2. Consistent with this paragraph and Minnesota Statutes, section 120B.125 (see Policy 604, Section II.H.), age-appropriate exploration and planning activities and career assessments to encourage students to identify personally relevant career interests and aptitudes and help students and their families develop a regularly reexamined transition plan for postsecondary education or employment without need for postsecondary remediation.
3. Based on appropriate state guidelines, students with an IEP may satisfy state graduation requirements by achieving an individual score on the state-identified alternative assessments.

### B. Targeted Instruction Plan

1. ~~A student meeting the state graduation requirements under this section~~ must receive targeted, relevant, academically rigorous, and resourced instruction, which may include a targeted instruction and intervention plan focused on improving the student's knowledge and skills in core subjects so that the student has a reasonable chance to succeed in a career or college without need for postsecondary remediation.
2. Consistent with Minnesota Statutes, sections 120B.13, 124D.09, 124D.091, 124D.49, and related sections, an enrolling school or district must actively encourage a student in grade 11 or 12 who is identified as academically ready for a career or college to participate in courses and programs awarding college credit to high school students. Students are not required to achieve a specified score or level of proficiency on an assessment under this subdivision to graduate from high school.



~~Students meeting the state graduation requirements under this section and who are students in grade 11 or 12 and who are identified as academically ready for a career or college are actively encouraged by the school district to participate in courses and programs awarding college credit to high school students. Students are not required to achieve a specified score or level of proficiency on an assessment to graduate from high school.~~

3. As appropriate, students through grade 12 must continue to participate in targeted instruction, intervention, or remediation and be encouraged to participate in courses awarding college credit to high school students.

**[NOTE: The revisions in Paragraphs A and B align the model policy language with Minnesota Statutes 120B.303.]**

- C. A student's progress toward career and college readiness must be recorded on the student's high school transcript.

## **VI. GRADUATION CREDIT REQUIREMENTS**

Students ~~beginning 9<sup>th</sup> grade in the 2012-2013 school year and later~~ must successfully complete, as determined by the school district, the following high school level credits for graduation:

### **A. Credit Requirements**

1. Four credits of language arts sufficient to satisfy all academic standards in English language arts;
2. Three credits of mathematics, ~~including an algebra II credit or its equivalent,~~ sufficient to satisfy all of the academic standards in mathematics;

### **C. ~~An algebra I credit by the end of 9<sup>th</sup> grade sufficient to satisfy all of the 9<sup>th</sup> grade standards in mathematics;~~**

3. Three credits of science, including one credit to satisfy all the earth and space science standards for grades 9 through 12, one credit to satisfy all the life science standards for grades 9 through 12, and one credit to satisfy all the chemistry or physics standards for grades 9 through 12;
4. Three and one-half credits of social studies, encompassing at least United States history, geography, government and citizenship in either grade 11 or 12 for students beginning in grade 9 in the 2025-2026 school year and later or an advanced placement, international baccalaureate, or other rigorous course on government and citizenship under Minnesota Statutes, section 120B.21, subdivision 1a, and a combination of other credits encompassing at least United States history, geography, government and citizenship, world history, and economics sufficient to satisfy all of the academic standards in social studies;

**[NOTE: This revision includes the 2024 change on implementation of the government and citizenship requirement to the 2025-26 school year.]**

5. One credit in the arts sufficient to satisfy all of the ~~state or local~~ academic standards in the arts;
6. Credit sufficient to satisfy the state standards in physical education; and
7. A minimum of seven elective credits.



8. Students who begin grade 9 in the 2024-2025 school year and later must successfully complete a course for credit in personal finance in grade 10, 11, or 12. A teacher of a personal finance course that satisfies the graduation requirement must have a field license or out-of-field permission in agricultural education, business, family and consumer science, social studies, or math.

**[Note: The revisions above align the policy language with Minnesota law, including changes enacted by the 2024 Minnesota legislature concerning physical education credit and state standards in health. Paragraph 8 was enacted in 2023; it affects students who begin grade 9 in the 2024-25 school year.]**

**B. Credit equivalencies**

1. A one-half credit of economics taught in a school's agricultural, food, and natural resources education or business education program or department may fulfill a one-half credit in social studies under Paragraph D., above, if the credit is sufficient to satisfy all of the academic standards in economics.
2. An agriculture science or career and technical education credit may fulfill the elective science credit required under Paragraph C., above, if the credit meets the state physical science, life science, earth and space science, chemistry, or physics academic standards or a combination of these academic standards as approved by the school district. An agriculture or career and technical education credit may fulfill the credit in chemistry or physics required under Paragraph C., above, if the credit meets the state chemistry or physics academic standards as approved by the school district. A student must satisfy either all of the chemistry ~~or physics~~ academic standards **or all of the physics academic standards** prior to graduation. An agriculture science or career and technical education credit may not fulfill the required biology credit under Paragraph C., above.
3. A career and technical education credit may fulfill a mathematics or arts credit requirement under Paragraph B. or Paragraph E., above.
4. A computer science credit may fulfill a mathematics credit requirement under Paragraph B., above, if the credit meets state academic standards in mathematics.
5. A Project Lead the Way credit may fulfill a mathematics or science credit requirement under Paragraph B. or Paragraph C., above, if the credit meets the state academic standards in mathematics or science.
6. An ethnic studies course may fulfill a social studies, language arts, arts, math, or science credit if the course meets the applicable state academic standards. An ethnic studies course may fulfill an elective credit if the course meets applicable local standards or other requirements.

**[Note: The revisions above align the policy language with Minnesota law, including changes enacted by the 2024 Minnesota legislature. Starting in the 2026-27 school year, a high school must offer an ethnic studies course; in elementary and middle schools by the 2027-28 school year.]**

**VII. GRADUATION STANDARDS REQUIREMENTS**

- A. All students must demonstrate their understanding of the following academic standards:

1. School District Standards, Health (K-12);
  2. School District Standards, Career and Technical Education (K-12); and
  3. School District Standards, World Languages (K-12).
- B. Academic standards in health, world languages, and career and technical education will be reviewed on an annual basis.\* A school district must use the current world languages standards developed by the American Council on the Teaching of Foreign Languages.
- \* Reviews are required to be conducted on a periodic basis. Therefore, this time period may be changed to accommodate individual school district needs.
- C. All students must satisfactorily complete the following required Graduation Standards in accordance with the standards developed by the Minnesota Department of Education (MDE):
1. Minnesota Academic Standards, English Language Arts K-12;
  2. Minnesota Academic Standards, Mathematics K-12;
  3. Minnesota Academic Standards, Science K-12;
  4. Minnesota Academic Standards, Social Studies K-12; and
  5. Minnesota Academic Standards, Physical Education K-12.
- D. State standards in the Arts K-12 are available, or school districts may choose to develop their own standards.
- E. The academic standards for language arts, mathematics, and science apply to all students except the very few students with extreme cognitive or physical impairments for whom an IEP team has determined that the required academic standards are inappropriate. An IEP team that makes this determination must establish alternative standards.

### **VIII. EARLY GRADUATION**

Students may be considered for early graduation, as provided for within Minnesota Statutes, section 120B.07, upon meeting the following conditions:

- A. All course or standards and credit requirements must be met;
- B. The principal or designee shall conduct an interview with the student and parent or guardian, familiarize the parties with opportunities available in post-secondary education, and arrive at a timely decision; and
- C. The principal's decision shall be in writing and may be subject to review by the superintendent and school board.

**Legal References:** Minn. Stat. § 120B.018 (Definitions)  
Minn. Stat. § 120B.02 (Educational Expectations and Graduation Requirements for Minnesota's Students)  
Minn. Stat. § 120B.021 (Required Academic Standards)  
Minn. Stat. § 120B.023 (Benchmarks)  
Minn. Stat. § 120B.024 (Credits)  
Minn. Stat. § 120B.07 (Early Graduation)  
Minn. Stat. § 120B.11 (School District Process for Reviewing Curriculum, Instruction, and Student Achievement Goals; Striving for Comprehensive

Achievement and Civic Readiness) ~~the World's Best Workforce)~~  
Minn. Stat. § 120B.125 (Planning for Students' Successful Transition to Postsecondary Education and Employment; Personal Learning Plans)  
Minn. Stat. § 120B.30 (General Requirements; Statewide Assessments) ~~Statewide Testing and Reporting System)~~  
Minn. Stat. § 120B.303 (Assessment Graduation Requirements)  
Minn. Stat. § 120B.307 (College and Career Readiness)  
~~Minn. Rules Parts 3501.0640-3501.0655 (Academic Standards for Language Arts)~~  
Minn. Rules Part 3501.0660 (Academic Standards For Kindergarten through Grade 12)  
Minn. Rules Parts 3501.0700-3501.0745 (Academic Standards for Mathematics)  
Minn. Rules Part 3501.0820 (Academic Arts Standards for Kindergarten through Grade 12)  
Minn. Rules Parts 3501.0900-3501.0960 ~~55~~ (Academic Standards in Science)  
Minn. Rules Parts 3501.1200-1210 (Academic Standards for English Language Development)  
Minn. Rules Parts 3501.1300-3501.1345 (Academic Standards for Social Studies)  
Minn. Rules Parts 3501.1400-3501.1410 (Academic Standards for Physical Education)  
20 U.S.C. § 6301, *et seq.* (Every Student Succeeds Act)

**Cross References:**

MSBA/MASA Model Policy 104 (School District Mission Statement)  
MSBA/MASA Model Policy 601 (School District Curriculum and Instruction Goals)  
MSBA/MASA Model Policy 614 (School District Testing Plan and Procedure)  
MSBA/MASA Model Policy 615 (Testing Accommodations, Modifications, and Exemptions for IEPs, Section 504 Plans, and LEP Students)  
MSBA/MASA Model Policy 616 (School District System Accountability)

Revised: 10/28/2024

## 616 SCHOOL DISTRICT SYSTEM ACCOUNTABILITY

**[NOTE: Minnesota Statutes, section 120B.11 requires school districts to adopt a comprehensive long-term strategic plan that addresses the review of curriculum, instruction, student achievement, and assessment. Model Policies 601, 603, and 616 address these statutory requirements. In addition, Model Policies 613-615 and 617-620 provide procedures to further implement the requirements of Minnesota Statutes, section 120B.11.]**

### I. PURPOSE

The purpose of this policy is to focus public education strategies on a process that promotes higher academic achievement for all students and ensures broad-based community participation in decisions regarding implementation of the Minnesota K-12 Academic Standards and federal law.

### II. GENERAL STATEMENT OF POLICY

Implementation of the Minnesota K-12 Academic Standards and federal law requires accountability for the school district. The school district established a system to transition to the graduation requirements of the Minnesota K-12 Academic Standards. The school district also established a system to review and improve instruction, curriculum, and assessment which will include substantial input by students, parents or guardians, and local community members. The school district will be accountable to the public and the state through annual reporting.

### III. DEFINITIONS

- A. **"Comprehensive achievement and civic readiness"** ~~World's best workforce~~ means striving to: meet school readiness goals; close the academic achievement gap among all racial and ethnic groups of students and between students living in poverty and students not living in poverty; have all students attain career and college readiness before graduating from high school; and have all students graduate from high school; and prepare students to be lifelong learners.

**[NOTE: The 2024 Minnesota legislature revised Minnesota Statutes, section 120B.11, including replacement of the term "world's best workforce" with "comprehensive achievement and civic readiness."]**

- B. "Credit" means a student's successful completion of an academic year of study or a student's mastery of the applicable subject matter, as determined by the school district.

### IV. ESTABLISHMENT OF GOALS; IMPLEMENTATION; EVALUATION AND REPORTING

#### A. School District Goals

1. The school board has established school district-wide goals that provide broad direction for the school district. Incorporated in these goals are the graduation and education standards contained in the Minnesota K-12 Academic Standards and federal law. The broad goals shall be reviewed annually and approved by the school board. The school board shall adopt annual goals based on the recommendations of the school district's Advisory Committee.

2. The District Advisory Committee created under Policy 603 (Curriculum Development) is established by the school board to ensure active community participation in all phases of planning and improving the instruction and curriculum affecting state and district academic standards.
3. The school district-wide improvement goals should address recommendations identified through the District Advisory Committee process. The school district's goal setting process will include consideration of individual site goals. School district goals may also be developed through an education effectiveness program, ~~an evaluation of student progress committee,~~ or through some other locally determined process.

B. System for Reviewing All Instruction and Curriculum. Incorporated in the process will be analysis of the school district's progress toward implementation of the Minnesota Academic Standards. Instruction and curriculum shall be reviewed and evaluated by taking into account strategies and best practices, student outcomes, principal evaluations under Minnesota Statutes, section 123B.147, and teacher evaluations under Minnesota Statutes, section 122A.40 or 122A.41.

**[Insert Local Cycle in this space]**

C. Implementation of Graduation Requirements

1. The District Advisory Committee shall also advise the school board on implementation of the state and local graduation requirements, including K-12 curriculum, assessment, student learning opportunities, and other related issues. Recommendations of the District Advisory Committee shall be published annually to the community. The school board shall receive public input and comment and shall adopt or update this policy at least annually.
2. The school board shall annually review and determine if student achievement levels at each school site meet federal expectations. If the school board determines that student achievement levels at a school site do not meet federal expectations and the site has not made adequate yearly progress for two consecutive school years, the District Advisory Committee shall work with the school site to adopt a plan to raise student achievement levels to meet federal expectations. The District Advisory Committee may seek assistance from the Commissioner of the Minnesota Department of Education (MDE) (Commissioner) in developing a plan which must include parental involvement components.
3. The educational assessment system component utilized by the school board to measure individual students' educational progress must be based, to the extent annual tests are administered, on indicators of current achievement that show growth relative to an individual student's prior achievement. Indicators of achievement and prior achievement must be based on highly reliable statewide or districtwide assessments. The school board will utilize models developed by the Commissioner for measuring individual student progress. The school board must coordinate with MDE in evaluating school sites and continuous improvement plans, consistent with best practices.

D. Comprehensive Continuous Improvement of Student Achievement

1. By May 30 of each year, the District Advisory Committee will meet to advise and assist the school district in the implementation of the school district system accountability and comprehensive continuous improvement process.

2. The District Advisory Committee, working in cooperation with other committees of the school district [*such as the Technology, Educational Effectiveness, Grade Level, Site Instruction, Curriculum and Assessment Committees, etc.*], will provide active community participation in:
  - a. Reviewing the school district instructional and curriculum plan, with emphasis on implementing the Minnesota K-12 Academic Standards;
  - b. Identifying annual instruction and curriculum improvement goals for recommendation to the school board;
  - c. Making recommendations regarding the evaluation process that will be used to measure school district progress toward its goals; and,
  - d. Advising the school board about development of the annual budget.
  
3. The District Advisory Committee shall meet the following criteria:
  - a. The District Advisory Committee shall ensure active community participation in all planning for instruction and curriculum affecting Graduation Standards.
  - b. The District Advisory Committee shall make recommendations to the school board on school district-wide standards, assessments, and program evaluation.
  - c. Building teams may be established as subcommittees to develop and implement an education effectiveness plan and to carry out methods to improve instruction, curriculum, and assessments as well as methods to use technology in meeting the school district improvement plan.
  - d. A local plan to evaluate student progress, using a local process, shall be used for developing a plan for assessment of student progress toward the Graduation Standards, as well as program evaluation data for use by the District Advisory Committee in the instruction and curriculum review process. This plan shall annually be approved by the school board.
  
45. Translation services should be provided to the extent appropriate and practicable.
  
56. The District Advisory Committee shall meet the following timeline each year:
  - Month: Organizational meeting of the Committee to review the authorizing legislation and the roles and responsibilities of the Committee as determined by the school board.
  - Month(s): Agree on the process to be used. Become familiar with the instruction and curriculum of the cycle content area.
  - Month(s): Review evaluation results and prepare recommendations.
  - Month: Present recommendations to the school board for its input and approval.

E. Evaluation of Student Progress Committee



A committee of professional staff shall develop a plan for assessment of student progress, the Graduation Standards, as well as program evaluation data for use by the District Advisory Committee to review instruction and curriculum, cultural competencies, including cultural awareness and cross-cultural communication, and student achievement at the school site. This plan shall annually be approved by the school board.

**[NOTE: The school board may choose to delete this paragraph regarding an Evaluation of Student Progress Committee upon consultation with school administration.]**

**F. Reporting**

1. Consistent with Minnesota Statutes, section 120B.36, subdivision. 1, the school board shall publish a report in the local newspaper with the largest circulation in the district, by mail, or by electronic means on the school district website. The school board shall hold an annual public meeting to review and revise, where appropriate, student achievement goals, local assessment outcomes, plans, strategies, and practices for improving curriculum and instruction and cultural competency and efforts to equitably distribute diverse, effective, experienced, and in-field teachers, and to review school district success in realizing the previously adopted student achievement goals and related benchmarks and the improvement plans leading to **comprehensive achievement and civic readiness** ~~the world's best workforce~~. The school board must transmit an electronic summary of its report to the Commissioner in the form and manner the Commissioner determines. The school district shall periodically survey affected constituencies in their native languages, where appropriate and practicable, about their connection to and level of satisfaction with school. The school district shall include the results of this evaluation in its published reports and in its summary report to the Commissioner.
2. The school performance report for a school site and a school district must include performance reporting information and calculate proficiency rates as required by the most recently reauthorized Elementary and Secondary Education Act.
3. The school district must annually report the district's class size ratios by each grade to the Commissioner of education in the form and manner specified by the Commissioner.
4. The school district must report whether programs funded with compensatory revenue are consistent with best practices demonstrated to improve student achievement.

**Legal References:**

Minn. Stat. § 120B.018 (Definitions)  
Minn. Stat. § 120B.02 (Educational Expectations and Graduation Requirements for Minnesota's Students)  
Minn. Stat. § 120B.11 (School District Process for Reviewing Curriculum, Instruction, and Student Achievement **Goals**; Striving for **Comprehensive Achievement and Civic Readiness** ~~the World's Best Workforce~~)  
Minn. Stat. § 120B.35 (Student Academic Achievement and Growth)  
Minn. Stat. § 120B.36 (School Accountability)  
Minn. Stat. § 122A.40 (Employment; Contracts; Termination)  
Minn. Stat. § 122A.41 (Teacher Tenure Act; Cities of the First Class; Definitions)  
Minn. Stat. § 123B.04 (Site Decision Making; Individualized Learning Agreement; Other Agreements)  
Minn. Stat. § 123B.147 (Principals)

Minn. Stat. § 126C.12 (Learning and Development Revenue Amount and Use)  
Minn. Rules Parts 3501.06~~40-3501.0655~~ (Academic Standards for Language Arts)  
Minn. Rules Parts 3501.0700-3501.0745 (Academic Standards for Mathematics)  
Minn. Rules Parts 3501.0820 (Academic Standards for the Arts)  
Minn. Rules Parts 3501.0900-3501.09~~6055~~ (Academic Standards in Science)  
Minn. Rules Parts 3501.1300-3501.1345 (Academic Standards for Social Studies)  
Minn. Rules Parts 3501.1400-3501.1410 (Academic Standards for Physical Education)  
20 U.S.C. § 6301, *et seq.* (Every Student Succeeds Act)

**Cross References:**

MSBA/MASA Model Policy 104 (School District Mission Statement)  
MSBA/MASA Model Policy 601 (School District Curriculum and Instruction Goals)  
MSBA/MASA Model Policy 613 (Graduation Requirements)  
MSBA/MASA Model Policy 614 (School District Testing Plan and Procedure)  
MSBA/MASA Model Policy 615 (Testing Accommodations, Modifications, and Exemptions for IEPs, Section 504 Plans, and LEP Students)  
MSBA/MASA Model Policy 617 (School District Ensurance of Preparatory and High School Standards)  
MSBA/MASA Model Policy 618 (Assessment of Student Achievement)  
MSBA/MASA Model Policy 619 (Staff Development for Standards)  
MSBA/MASA Model Policy 620 (Credit for Learning)



Revised: 12/16/2024

## **620 CREDIT FOR LEARNING**

**[NOTE: School districts statutorily are required to provide students with credit for approved postsecondary courses, as set forth in Section V.; and accelerated or advanced academic courses offered by a higher education institution or nonprofit public agency, as set forth in Section VII. Additionally, school districts are required by statute to identify whether the school district offers weighted grades and, if it does, identify the courses for which a student may earn a weighted grade (Section VIII). Optional provisions related to awarding credit to students transferring from out-of-state, private, or home schools and the issuance of student grades for purposes of awarding certain honors, as set forth in Section IV., are not required by statute. Therefore, the language contained in Section IV. is suggested language, and a school district may or may not include this section or may modify this section at its discretion.]**

### **I. PURPOSE**

This policy recognizes student achievement that occurs in postsecondary enrollment option and other advanced enrichment programs. This policy also recognizes student achievement that occurs in other schools, in alternative learning sites, and in out-of-school experiences such as community organizations, work-based learning, and other educational activities and opportunities. This policy addresses transfer of student credit from out-of-state, private, or home schools and online learning programs and to address how the school district will recognize student achievement obtained outside of the school district.

### **II. GENERAL STATEMENT OF POLICY**

The policy of the school district is to provide a process for awarding students credit toward graduation requirements for credits and grades students complete in other schools, postsecondary or higher education institutions, other learning environments, and online courses and programs.

### **III. DEFINITIONS**

- A. "Accredited school" means a school that is accredited by an accrediting agency, recognized according to Minnesota Statutes, section 123B.445 or recognized by the Commissioner of the Minnesota Department of Education (Commissioner).
- B. "Concurrent enrollment" means nonsectarian courses in which an eligible pupil under subdivision 5 or 5b enrolls to earn both secondary and postsecondary credits, are taught by a secondary teacher or a postsecondary faculty member, and are offered at a high school for which the district is eligible to receive concurrent enrollment program aid under Minnesota Statutes, section 124D.091.
- C. "Course" means a course or program.
- D. "Eligible institution" means a Minnesota public postsecondary institution, a private, nonprofit two-year trade and technical school granting associate degrees, an opportunities industrialization center accredited by an accreditor recognized by the United States Department of Education, or a private, residential, two-year or four-year, liberal arts, degree-granting college or university located in Minnesota.
- E. "Nonpublic school" is a private school or home school in which a child is provided instruction in compliance with the Minnesota compulsory attendance laws.

- F. "Weighted grade" is a letter or numerical grade that is assigned a numerical advantage when calculating the grade point average.

#### IV. TRANSFER OF CREDIT FROM OTHER SCHOOLS

##### A. Transfer of Academic Requirements from Other Minnesota Public Secondary Schools

1. The school district will accept and transfer secondary credits and grades awarded to a student from another Minnesota public secondary school upon presentation of a certified transcript from the transferring public secondary school evidencing the course taken and the grade and credit awarded.
2. Credits and grades awarded from another Minnesota public secondary school may be used to compute honor roll and/or class rank if a student has earned at least ***[insert number]*** credits from the school district.

##### B. Transfer of Academic Requirements from Other Schools

1. The school district will accept secondary credits and grades awarded to a student for courses successfully completed at a public school outside of Minnesota or an accredited nonpublic school upon presentation of a certified transcript from the transferring public school in another state or nonpublic school evidencing the course taken and the grade and credit awarded.
  - a. When a determination is made that the content of the course aligns directly with school district graduation requirements, the student will be awarded commensurate credits and grades.
  - b. Commensurate credits and grades awarded from an accredited nonpublic school or public school in another state may be used to compute honor roll and/or class rank if a student has earned at least ***[insert number]*** credits from the school district.
  - c. In the event the content of a course taken at an accredited nonpublic school or public school in another state does not fully align with the content of the school district's high school graduation requirements but is comparable to elective credits offered by the school district for graduation, the student may be provided elective credit applied toward graduation requirements. Credit that does not fully align with the school district's high school graduation requirements will not be used to compute honor roll and/or class rank.
  - d. If no comparable course is offered by the school district for which high school graduation credit would be provided, no credit will be provided to the student.
2. Students transferring from a non-accredited, nonpublic school shall receive credit from the school district upon presentation of a transcript or other documentation evidencing the course taken and grade and credit awarded.
  - a. Students will be required to provide copies of course descriptions, syllabi, or work samples for determination of appropriate credit. In addition, students also may be asked to provide interviews/conferences with the student and/or student's parent and/or former administrator or teacher; review of a record of the student's entire curriculum at the nonpublic school; and review of the student's complete record of academic achievement.
  - b. Where the school district determines that a course completed by a student at a non-accredited, nonpublic school is commensurate with

school district graduation requirements, credit shall be awarded, but the grade shall be "P" (pass).

- c. In the event the content of a course taken at a non-accredited, nonpublic school does not fully align with the content of the school district's high school graduation requirements but is comparable to elective credits offered by the school district for graduation, the student may be provided elective credit applied toward graduation requirements.
  - d. If no comparable course is offered by the school district for which local high school graduation credit would be provided, no credit will be provided to the student.
  - e. Credit and grades earned from a non-accredited nonpublic school shall not be used to compute honor roll and/or class rank.
- C. A student must provide the school with a copy of the student's grades in each course taken for secondary credit under this policy, including interim or nonfinal grades earned during the academic term.

#### **V. POSTSECONDARY ENROLLMENT CREDIT**

- A. A student who satisfactorily completes a postsecondary enrollment options course or program under Minnesota Statutes, section 124D.09 that has been approved as meeting the necessary requirements is not required to complete other requirements of the academic standards corresponding to that specific rigorous course of study.
- B. Secondary credits granted to a student through a postsecondary enrollment options course or program must be counted toward the graduation requirements and subject area requirements of the district.
  - 1. Course credit will be considered by the school district only upon presentation of a certified transcript from an eligible institution evidencing the course taken and the grade and credit awarded.
  - 2. Seven quarter or four semester postsecondary credits shall equal at least one full year of high school credit. Fewer postsecondary credits may be prorated.
  - 3. When a determination is made that the content of the postsecondary course aligns directly with a required course for high school graduation, the commensurate credit and grade will be recorded on the student's transcript as a course credit applied toward graduation requirements.
  - 4. In the event the content of the postsecondary course does not fully align with the content of a high school course required for graduation but is comparable to elective credits offered by the school district for graduation, the school district may provide elective credit and the grade will be recorded on the student's transcript as an elective course credit applied toward graduation requirements.
  - 5. If no comparable course is offered by the school district for which high school graduation credit would be provided, the school district will notify the Commissioner, who shall determine the number of credits that shall be granted to a student.
  - 6. When secondary credit is granted for postsecondary credits taken by a student, the school district will record those credits on the student's transcript as credits earned at a postsecondary institution.

- C. A list of the courses or programs meeting the necessary requirements may be obtained from the school district.
- D. By the earlier of (1) three weeks prior to the date by which a student must register for district courses for the following school year, or (2) March 1 of each year, the school district must provide up-to-date information on the district's website and in materials that are distributed to parents and students about the program, including information about enrollment requirements and the ability to earn postsecondary credit to all pupils in grades 8, 9, 10, and 11. To assist the school district in planning, a pupil must inform the district by October 30 or May 30 of each year of the pupil's intent to enroll in postsecondary courses during the following school-year academic term. A pupil is bound by notifying or not notifying the district by October 30 or May 30.

**[NOTE: Because the 2024 Minnesota legislature amended the last two sentences, MSBA decided to add this language to this model policy.]**

- E. Postsecondary institutions must notify a pupil's school as soon as practicable if the pupil withdraws from the enrolled course. The institution must also notify the pupil's school as soon as practicable if the pupil has been absent from a course for ten consecutive days on which classes are held, based on the postsecondary institution's academic calendar, and the pupil is not receiving instruction in their home or hospital or other facility.

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

## **VI. CREDIT FOR EMPLOYMENT WITH HEALTH CARE PROVIDERS**

Consistent with the career and technical pathways program, a student in grade 11 or 12 who is employed by an institutional long-term care or licensed assisted living facility, a home and community-based services and supports provider, a hospital or health system clinic, or a child care center may earn up to two elective credits each year toward graduation under Minnesota Statutes, section 120B.024, subdivision 1, paragraph (a), clause (7), at the discretion of the enrolling school district. A student may earn one elective credit for every 350 hours worked, including hours worked during the summer. A student who is employed by an eligible employer must submit an application, in the form or manner required by the school district, for elective credit to the school district in order to receive elective credit. The school district must verify the hours worked with the employer before awarding elective credit.

## **VII. ADVANCED ACADEMIC CREDIT**

- A. The school district will grant academic credit to a student attending an accelerated or advanced academic course offered by a higher education institution or a nonprofit public agency, other than the school district.
- B. Course credit will be considered only upon official documentation from the higher education institution or nonprofit public agency that the student successfully completed the course attended and passed an examination approved by the school district.
- C. When a determination is made that the content of the advanced academic course aligns directly with a required course for high school graduation, the commensurate credit and grade will be recorded on the student's transcript as a course credit applied toward graduation requirements.
- D. In the event the content of the advanced academic course does not fully align with the content of a high school course required for graduation but is comparable to elective credits offered by the school district for graduation, the school district may provide elective credit and the grade will be recorded on the student's transcript as an elective course credit applied toward graduation requirements.

- E. If no comparable course is offered by the school district for which high school graduation credit would be provided, the school district will notify the Commissioner and request a determination of the number of credits that shall be granted to a student.

### **VIII. WEIGHTED GRADES**

**[NOTE: School districts must identify in policy whether they offer courses with weighted grades. Therefore, school districts must include one of the following options in their policies. A school board must adopt an identical policy regarding weighted grade point averages for credits earned via postsecondary coursework as it gives to credits earned via concurrent enrollment coursework.]**

- A. The school district does not offer weighted grades.

**[or]**

- A. The school district offers weighted grades for courses that are identified as more rigorous or academically challenging as follows:

**[List the types of courses that will be awarded weighted grades and the multiplier, similar to the following examples.]**

1. A grade awarded in an Advanced Placement course will be increased by a factor of 0.2 (i.e., 1.07).
2. A grade awarded in an Honors course will be increased by a factor of 0.2
3. A grade awarded in a College In the Schools course will be increased by a factor of 0.2
4. A grade awarded in a course taken through a Postsecondary Enrollment Options program will be increased by a factor of 0.2
5. A grade awarded in a course in a dual enrollment course will be increased by a factor of 0.2

- B. The school district will update its website prior to the beginning of each school year with a listing of the courses for which a student may earn a weighted grade.

### **IX. PROCESS FOR AWARDING CREDIT**

- A. The building principal will be responsible for carrying out the process to award credits and grades pursuant to this policy. The building principal will notify students in writing of the decision as to how credits and grades will be awarded.
- B. A student or the student's parent or guardian may seek reconsideration of the decision by the building principal as to credits and/or grades awarded upon request of a student or the student's parent or guardian if the request is made in writing to the superintendent within five school days of the date of the building principal's decision. The request should set forth the credit and/or grade requested and the reason(s) why credit(s)/grade(s) should be provided as requested. Any pertinent documentation in support of the request should be submitted.
- C. The decision of the superintendent as to the award of credits or grades shall be a final decision by the school district and shall not be appealable by the student or student's parent or guardian except as set forth in Section IX.D. below.
- D. If a student disputes the number of credits granted by the school district for a particular postsecondary enrollment course, or advanced academic credit course, the

student may appeal the school district's decision to the Commissioner. The decision of the Commissioner shall be final.

- E. At any time during the process, the building principal or superintendent may ask for course descriptions, syllabi, or work samples from a course where content of the course is in question for purposes of determining alignment with graduation requirements or the number of credits to be granted. Students will not be provided credit until requested documentation is available for review, if requested.

**Legal References:** Minn. Stat. § 120B.02 (Educational Expectations and Graduation Requirements for Minnesota's Students)  
Minn. Stat. § 120B.021 (Required Academic Standards)  
Minn. Stat. § 120B.11 (School District Process for Reviewing Curriculum, Instruction, and Student Achievement **Goals; Striving for Comprehensive Achievement and Civic Readiness**~~the World's Best Workforce~~)  
Minn. Stat. § 120B.14 (Advanced Academic Credit)  
Minn. Stat. § 123B.02 (General Powers of Independent School Districts)  
Minn. Stat. § 123B.445 (Nonpublic Education Council)  
Minn. Stat. § 124D.03, Subd. 9 (Enrollment Options Program)  
Minn. Stat. § 124D.09 (Postsecondary Enrollment Options Act)  
Minn. Stat. § 124D.094 (Online Instruction Act)  
Minn. Rules Parts 3501.0640-3501.0655 (Academic Standards for Language Arts)  
Minn. Rules Parts 3501.0700-3501.0745 (Academic Standards for Mathematics)  
Minn. Rules Parts 3501.0820 (Academic Standards for the Arts)  
Minn. Rules Parts 3501.0900-3501.0960 (Academic Standards in Science)  
Minn. Rules Parts 3501.1200-3501.1210 (Academic Standards for English Language Development)  
Minn. Rules Parts 3501.1300-3501.1345 (Academic Standards for Social Studies)  
Minn. Rules Parts 3501.1400-3501.1410 (Academic Standards for Physical Education)

**Cross References:** MSBA/MASA Model Policy 104 (School District Mission Statement)  
MSBA/MASA Model Policy 601 (School District Curriculum and Instruction Goals)  
MSBA/MASA Model Policy 613 (Graduation Requirements)  
MSBA/MASA Model Policy 614 (School District Testing Plan and Procedure)  
MSBA/MASA Model Policy 615 (Testing Accommodations, Modifications, and Exemptions for IEPs, Section 504 Plans, and LEP Students)  
MSBA/MASA Model Policy 616 (School District System Accountability)  
MSBA/MASA Model Policy 618 (Assessment of Student Achievement)  
MSBA/MASA Model Policy 624 (Online Instruction)

Revised: 12/16/2024

## 806 CRISIS MANAGEMENT POLICY

**[NOTE: The Commissioner of the Minnesota Department of Education (Commissioner) is required to maintain and make available to school boards and charter schools a Model Crisis Management Policy. See Minnesota Statutes, section 121A.035. School boards and charter schools must adopt a Crisis Management Policy to address potential crisis situations in their school districts or charter schools. Id. This Model Crisis Management Policy was originally the result of a collaborative effort among the Minnesota Department of Education, Division of Compliance and Assistance; the Minnesota Department of Public Safety, Division of Homeland Security and Emergency Management; and the Minnesota School Boards Association.]**

### I. PURPOSE

The purpose of this Model Crisis Management Policy is to act as a guide for school district and building administrators, school employees, students, school board members, and community members to address a wide range of potential crisis situations in the school district. The step-by-step procedures suggested by this Policy will provide guidance to each school building in drafting crisis management plans to coordinate protective actions prior to, during, and after any type of emergency or potential crisis situation. Each school district should develop tailored building-specific crisis management plans for each school building in the school district, and sections or procedures may be added or deleted in those crisis management plans based on building needs.

The school district will, to the extent possible, engage in ongoing emergency planning within the school district and with emergency responders and other relevant community organizations. The school district will ensure that relevant emergency responders in the community have access to their building-specific crisis management plans and will provide training to school district staff to enable them to act appropriately in the event of a crisis.

### II. GENERAL INFORMATION

#### A. The Policy and Plans

The school district's Crisis Management Policy has been created in consultation with local community response agencies and other appropriate individuals and groups that would likely be involved in the event of a school emergency. It is designed so that each building administrator can tailor a building-specific crisis management plan to meet that building's specific situation and needs.

The school district's administration and/or the administration of each building shall present tailored building-specific crisis management plans to the school board for review and approval. The building-specific crisis management plans will include general crisis procedures and crisis-specific procedures. Upon approval by the school board, such crisis management plans shall be an addendum to this Crisis Management Policy. This Policy and the plans will be maintained and updated on an annual basis.

#### B. Elements of the District Crisis Management Policy

##### 1. General Crisis Procedures

The Crisis Management Policy includes general crisis procedures for securing buildings, classroom evacuation, building evacuation, campus evacuation, and sheltering. The Policy designates the individual(s) who will determine when



these actions will be taken. These district-wide procedures may be modified by building administrators when creating their building-specific crisis management plans. A communication system will be in place to enable the designated individual to be contacted at all times in the event of a potential crisis, setting forth the method to contact the designated individual, the provision of at least two designees when the contact person is unavailable, and the method to convey contact information to the appropriate staff persons. The alternative designees may include members of the emergency first responder response team. A secondary method of communication should be included in the plan for use when the primary method of communication is inoperable. Each building in the school district will have access to a copy of the Comprehensive School Safety Guide (2011 Edition) to assist in the development of building-specific crisis management plans.

All general crisis procedures will address specific procedures for the safe evacuation of children and employees with special needs such as physical, sensory, motor, developmental, and mental health challenges.

**[NOTE: More specific information on planning for children with special needs can be found in the Comprehensive School Safety Guide (2011 Edition) and United States Department of Education's document entitled, "Practical Information on Crisis Planning, a Guide for Schools and Communities." A website link is provided in the resource section of this Policy.]**

a. Lock-Down Procedures

Lock-down procedures will be used in situations where harm may result to persons inside the school building, such as a shooting, hostage incident, intruder, trespass, disturbance, or when determined to be necessary by the building administrator or his or her designee. The building administrator or designee will announce the lock-down over the public address system or other designated system. Code words will not be used. Provisions for emergency evacuation will be maintained even in the event of a lock-down. Each building administrator will submit lock-down procedures for their building as part of the building-specific crisis management plan.

**[NOTE: ~~Minnesota-State~~ law requires a minimum of five school lock-down drills each school year. See Minnesota Statutes, section 121A.035.]**

b. Evacuation Procedures

Evacuations of classrooms and buildings shall be implemented at the discretion of the building administrator or his or her designee. Each building's crisis management plan will include procedures for transporting students and staff a safe distance from harm to a designated safe area until released by the building administrator or designee. Safe areas may change based upon the specific emergency situation. The evacuation procedures should include specific procedures for children with special needs, including children with limited mobility (wheelchairs, braces, crutches, etc.), visual impairments, hearing impairments, and other sensory, developmental, or mental health needs. The evacuation procedures should also address transporting necessary medications for students that take medications during the school day.

**[NOTE: ~~MinnesotaState~~ law requires a minimum of five school fire drills, consistent with Minnesota Statutes, section 299F.30,**



**and one school tornado drill each school year. See Minnesota Statutes, section 121A.035.]**

c. Sheltering Procedures

Sheltering provides refuge for students, staff, and visitors within the school building during an emergency. Shelters are safe areas that maximize the safety of inhabitants. Safe areas may change based upon the specific emergency. The building administrator or his or her designee will announce the need for sheltering over the public address system or other designated system. Each building administrator will submit sheltering procedures for his or her building as part of the building-specific crisis management plan.

**[NOTE: The Comprehensive School Safety Guide (2011 Edition) has sample lock-down procedures, evacuation procedures, and sheltering procedures.]**

2. Crisis-Specific Procedures

The Crisis Management Policy includes crisis-specific procedures for crisis situations that may occur during the school day or at school-sponsored events and functions. These district-wide procedures are designed to enable building administrators to tailor response procedures when creating building-specific crisis management plans.

**[NOTE: The Comprehensive School Safety Guide (2011 Edition) includes crisis-specific procedures.]**

**[NOTE: The 2024 Minnesota legislature enacted permissive language stating that a school board "may adopt the model cardiac emergency response plan provided by" the Commissioner (as of June 4, 2024, a response plan is not yet available.)**

3. School Emergency Response Teams

a. Composition

The building administrator in each school building will select a school emergency response team that will be trained to respond to emergency situations. All school emergency response team members will receive on-going training to carry out the building's crisis management plans and will have knowledge of procedures, evacuation routes, and safe areas. For purposes of student safety and accountability, to the extent possible, school emergency response team members will not have direct responsibility for the supervision of students. Team members must be willing to be actively involved in the resolution of crises and be available to assist in any crisis situation as deemed necessary by the building administrator. Each building will maintain a current list of school emergency response team members which will be updated annually. The building administrator, and his or her alternative designees, will know the location of that list in the event of a school emergency. A copy of the list will be kept on file in the school district office, or in a secondary location in single building school districts.

**[NOTE: The Comprehensive School Safety Guide (2011 Edition) has a sample School Emergency Response Team list.]**

b. Leaders

The building administrator or his or her designee will serve as the leader of the school emergency response team and will be the primary contact for emergency response officials. In the event the primary designee is unavailable, the designee list should include more than one alternative designee and may include members of the emergency response team. When emergency response officials are present, they may elect to take command and control of the crisis. It is critical in this situation that school officials assume a resource role and be available as necessary to emergency response officials.

### III. PREPARATION BEFORE AN EMERGENCY

#### A. Communication

##### 1. District Employees

Teachers generally have the most direct contact with students on a day-to-day basis. As a result, they must be aware of their role in responding to crisis situations. This also applies to non-teaching school personnel who have direct contact with students. All staff shall be aware of the school district's Crisis Management Policy and their own building's crisis management plan. Each school's building-specific crisis management plan shall include the method and dates of dissemination of the plan to its staff. Employees will receive a copy of the relevant building-specific crisis management plans and shall receive periodic training on plan implementation.

##### 2. Students and Parents

Students and parents shall be made aware of the school district's Crisis Management Policy and relevant tailored crisis management plans for each school building. Each school district's building-specific crisis management plan shall set forth how students and parents are made aware of the district and school-specific plans. Students shall receive specific instruction on plan implementation and shall participate in a required number of drills and practice sessions throughout the school year.

#### B. Planning and Preparing for Fire

1. Designate a safe area at least 50 feet away from the building to enable students and staff to evacuate. The safe area should not interfere with emergency responders or responding vehicles and should not be in an area where evacuated persons are exposed to any products of combustion. (Depending on the wind direction, where the building on fire is located, the direction from which the fire is arriving, and the location of fire equipment, the distance may need to be extended.)

**[NOTE: Evacuation areas at least 50 feet from school buildings are recommended but not mandated by statute or rule. Evacuation areas should be selected based on safety and the individual school site's proximity to streets, traffic patterns, and other hazards.]**

2. Each building's facility diagram and site plan shall be available in appropriate areas of the building and shall identify the most direct evacuation routes to the designated safe areas both inside and outside of the building. The facility diagram and site plan must identify the location of the fire alarm control panel, fire alarms, fire extinguishers, hoses, water spigots, and utility shut offs.
3. Teachers and staff will receive training on the location of the primary emergency evacuation routes and alternate routes from various points in the

building. During fire drills, students and staff will practice evacuations using primary evacuation routes and alternate routes.

4. Certain employees, such as those who work in hazardous areas in the building, will receive training on the locations and proper use of fire extinguishers and protective clothing and equipment.
5. Fire drills will be conducted periodically without warning at various times of the day and under different circumstances, e.g., lunchtime, recess, and during assemblies. State law requires a minimum of five fire drills each school year, consistent with Minnesota Statutes, section 299F.30. See Minnesota Statutes, section 121A.035.

**[NOTE: The State Fire Marshal advises schools to defer fire drills during the winter months.]**

6. A record of fire drills conducted at the building will be maintained in the building administrator's office.

**[NOTE: The Comprehensive School Safety Guide (2011 Edition), under the Preparedness/Planning section, has a sample fire drills schedule and log.]**

7. The school district will have prearranged sites for emergency sheltering and transportation as needed.
8. The school district will determine which staff will remain in the building to perform essential functions if safe to do so (e.g., switchboard, building engineer, etc.). The school district also will designate an administrator or his or her designee to meet local fire or law enforcement agents upon their arrival.

**[NOTE: The Comprehensive School Safety Guide (2011 Edition), under the Response section, has a sample fire procedure form, evacuation/relocation and student reunification/release procedures, and planning for student reunification.]**

C. Facility Diagrams and Site Plans

All school buildings will have a facility diagram and site plan that includes the location of primary and secondary evacuation routes, exits, designated safe areas inside and outside of the building, and the location of fire alarm control panel, fire alarms, fire extinguishers, hoses, water spigots, and utility shut offs. All facility diagrams and site plans will be updated regularly and whenever a major change is made to a building. Facility diagrams and site plans will be maintained by the building administrator and will be easily accessible and on file in the school district office. Facility diagrams and site plans will be provided to first responders, such as fire and law enforcement personnel.

**[NOTE: For single building school districts, such as charter schools, a secondary location for the diagrams and site plans will be included in the district's Crisis Management Policy and may include filing documents with a charter school sponsor, or compiling facility diagrams and site plans and distributing copies to first responders or sharing the documents with first responders during the crisis planning process.]**

**[NOTE: To the extent data contained in facility diagrams and site plans constitute security information pursuant to Minnesota Statutes, section 13.37, school districts are advised to consult with appropriate officials and/or legal counsel prior to dissemination of the facility diagrams or site plans to anyone other than first responders.]**

D. Emergency Telephone Numbers

Each building will maintain a current list of emergency telephone numbers and the names and addresses of local, county, and state personnel who may be involved in a crisis situation. The list will include telephone numbers for local police, fire, ambulance, hospital, the Poison Control Center, county and state emergency management agencies, local public works departments, local utility companies, the public health nurse, mental health/suicide hotlines, and the county welfare agency. A copy of this list will be kept on file in the school district office, or at a secondary location for single building school districts and will be updated annually.

School district employees will receive training on how to make emergency contacts, including 911 calls, when the school district's main telephone number and location is electronically conveyed to emergency personnel instead of the specific building in need of emergency services.

School district plans will set forth a process to internally communicate an emergency, using telephones in classrooms, intercom systems, or two-way radios, as well as the procedure to enable the staff to rapidly convey emergency information to a building designee. Each plan will identify a primary and secondary method of communication for both internal and secondary use. It is recommended that the plan include several methods of communication because computers, intercoms, telephones, and cell phones may not be operational or may be dangerous to use during an emergency.

**[NOTE: The Comprehensive School Safety Guide (2011 Edition), under the Preparedness/Planning section, has a sample Emergency Phone Numbers list.]**

E. Warning and Notification Systems

The school district shall maintain a warning system designed to inform students, staff, and visitors of a crisis or emergency. This system shall be maintained on a regular basis under the maintenance plan for all school buildings. The school district should consider an alternate notification system to address the needs of staff and students with special needs, such as vision or hearing.

The building administrator shall be responsible for informing students and employees of the warning system and the means by which the system is used to identify a specific crisis or emergency situation. Each school's building-specific crisis management plan will include the method and frequency of dissemination of the warning system information to students and employees.

F. Early School Closure Procedures

The superintendent will make decisions about closing school or buildings as early in the day as possible. The early school closure procedures will set forth the criteria for early school closure (e.g., weather-related, utility failure, or a crisis situation), will specify how closure decisions will be communicated to staff, students, families, and the school community (designated broadcast media, local authorities, e-mail, or district or school building web sites), and will discuss the factors to be considered in closing and reopening a school or building.

Early school closure procedures also will include a reminder to parents and guardians to listen to designated local radio and TV stations for school closing announcements, where possible.

**[NOTE: The Comprehensive School Safety Guide (2011 Edition), under the Response section, provides universal procedures for severe weather shelter.]**

G. Media Procedures

The superintendent has the authority and discretion to notify parents or guardians and the school community in the event of a crisis or early school closure. The superintendent will designate a spokesperson who will notify the media in the event of a crisis or early school closure. The spokesperson shall receive training to ensure that the district is in strict compliance with federal and state law relative to the release of private data when conveying information to the media.

**[NOTE: The Comprehensive School Safety Guide (2011 Edition), under the Response section, has a sample Media Procedures form.]**

H. Behavioral Health Crisis Intervention Procedures

Short-term behavioral health crisis intervention procedures will set forth the procedure for initiating behavioral health crisis intervention plans. The procedures will utilize available resources including the school psychologist, counselor, community behavioral health crisis intervention, or others in the community. Counseling procedures will be used whenever the superintendent or the building administrator determines it to be necessary, such as after an assault, a hostage situation, shooting, or suicide. The behavioral health crisis intervention procedures shall include the following steps:

1. Administrator will meet with relevant persons, including school psychologists and counselors, to determine the level of intervention needed for students and staff.
2. Designate specific rooms as private counseling areas.
3. Escort siblings and close friends of any victims as well as others in need of emotional support to the counseling areas.
4. Prohibit media from interviewing or questioning students or staff.
5. Provide follow-up services to students and staff who receive counseling.
6. Resume normal school routines as soon as possible.

I. Long-Term Recovery Intervention Procedures

Long-term recovery intervention procedures may involve both short-term and long-term recovery planning:

1. Physical/structural recovery.
2. Fiscal recovery.
3. Academic recovery.
4. Social/emotional recovery.

**[NOTE: The Comprehensive School Safety Guide (2011 Edition), under the Recovery section, addresses the recovery components in more detail.]**

#### IV. ACTIVE SHOOTER DRILL

A. Definitions

1. "Active shooter drill" means an emergency preparedness drill designed to teach students, teachers, school personnel, and staff how to respond in the event of an armed intruder on campus or an armed assailant in the immediate

vicinity of the school. An active shooter drill is not an active shooter simulation, nor may an active shooter drill include any sensorial components, activities, or elements which mimic a real life shooting.

2. "Active shooter simulation" means an emergency exercise including full-scale or functional exercises, designed to teach adult school personnel and staff how to respond in the event of an armed intruder on campus or an armed assailant in the immediate vicinity of the school which also incorporates sensorial components, activities, or elements mimicking a real life shooting. Activities or elements mimicking a real life shooting include, but are not limited to, simulation of tactical response by law enforcement. An active shooter simulation is not an active shooter drill.
3. "Evidence-based" means a program or practice that demonstrates any of the following:
  - a. a statistically significant effect on relevant outcomes based on any of the following:
    - i. strong evidence from one or more well designed and well implemented experimental studies;
    - ii. moderate evidence from one or more well designed and well implemented quasi-experimental studies; or
    - iii. promising evidence from one or more well designed and well implemented correlational studies with statistical controls for selection bias; or
  - b. a rationale based on high-quality research findings or positive evaluations that the program or practice is likely to improve relevant outcomes, including the ongoing efforts to examine the effects of the program or practice.
4. "Full-scale exercise" means an operations-based exercise that is typically the most complex and resource-intensive of the exercise types and often involves multiple agencies, jurisdictions, organizations, and real-time movement of resources.
5. "Functional exercises" means an operations-based exercise designed to assess and evaluate capabilities and functions while in a realistic, real-time environment, however, movement of resources is usually simulated.

**B. Criteria**

An active shooter drill conducted according to Minnesota Statutes, section 121A.037 with students in early childhood through grade 12 must be:

1. accessible;
2. developmentally appropriate and age appropriate, including using appropriate safety language and vocabulary;
3. culturally aware;
4. trauma-informed; and
5. inclusive of accommodations for students with mobility restrictions, sensory needs, developmental or physical disabilities, mental health needs, and auditory or visual limitations.

C. Student Mental Health and Wellness

Active shooter drill protocols must include a reasonable amount of time immediately following the drill for teachers to debrief with their students. The opportunity to debrief must be provided to students before regular classroom activity may resume. During the debrief period, students must be allowed to access any mental health services available on campus, including counselors, school psychologists, social workers, or cultural liaisons. An active shooter drill must not be combined or conducted consecutively with any other type of emergency preparedness drill. An active shooter drill must be accompanied by an announcement prior to commencing. The announcement must use concise and age-appropriate language and, at a minimum, inform students there is no immediate danger to life and safety.

D. Notice

1. The school district must provide notice of a pending active shooter drill to every student's parent or legal guardian before an active shooter drill is conducted. Whenever practicable, notice must be provided at least 24 hours in advance of a pending active shooter drill and inform the parent or legal guardian of the right to opt their student out of participating.
2. If a student is opted out of participating in an active shooter drill, no negative consequence must impact the student's general school attendance record nor may nonparticipation alone make a student ineligible to participate in or attend school activities.
3. The Commissioner ~~of the Minnesota Department of Education~~ must ensure the availability of alternative safety education for students who are opted out of participating or otherwise exempted from an active shooter drill. Alternative safety education must provide essential safety instruction through less sensorial safety training methods and must be appropriate for students with mobility restrictions, sensory needs, developmental or physical disabilities, mental health needs, and auditory or visual limitations.

E. Participation in Active Shooter Drills

Any student in early childhood through grade 12 must not be required to participate in an active shooter drill that does not meet the Criteria set forth above.

F. Active Shooter Simulations

A student must not be required to participate in an active shooter simulation. An active shooter simulation must not take place during regular school hours if a majority of students are present, or expected to be present, at the school. A parent or legal guardian of a student in grades 9 through 12 must have the opportunity to opt their student into participating in an active shooter simulation.

G. Violence Prevention

1. A school district or charter school conducting an active shooter drill must provide students in middle school and high school at least one hour, or one standard class period, of violence prevention training annually.
2. The violence prevention training must be evidence-based and may be delivered in-person, virtually, or digitally. Training must, at a minimum, teach students the following:
  - a. how to identify observable warning signs and signals of an individual who may be at risk of harming oneself or others;

- b. the importance of taking threats seriously and seeking help; and
  - c. the steps to report dangerous, violent, threatening, harmful, or potentially harmful activity.
3. A school district or charter school must ensure that students have the opportunity to contribute to their school's safety and violence prevention planning, aligned with the recommendations for multihazard planning for schools, including but not limited to:
- a. student opportunities for leadership related to prevention and safety;
  - b. encouragement and support to students in establishing clubs and programs focused on safety; and
  - c. providing students with the opportunity to seek help from adults and to learn about prevention connected to topics including bullying, sexual harassment, sexual assault, and suicide.

H. Board Meeting

At a regularly scheduled school board meeting, a school board of a district that has conducted an active shooter drill must consider the following:

- 1. the effect of active shooter drills on the safety of students and staff; and
- 2. the effect of active shooter drills on the mental health and wellness of students and staff.

**V. SAMPLE PROCEDURES INCLUDED IN THIS POLICY**

Sample procedures for the various hazards/emergencies listed below are attached to this Policy for use when drafting specific crisis management plans. Additional sample procedures may be found in the Response section of the *Comprehensive School Safety Guide* (2011 Edition). After approval by the school board, an adopted procedure will become an addendum to the Crisis Management Policy.

- A. Fire
- B. Hazardous Materials
- C. Severe Weather: Tornado/Severe Thunderstorm/Flooding
- D. Medical Emergency
- E. Fight/Disturbance
- F. Assault
- G. Intruder
- H. Weapons
- I. Shooting
- J. Hostage
- K. Bomb Threat



- L. Chemical or Biological Threat
- M. Checklist for Telephone Threats
- N. Demonstration
- O. Suicide
- P. Lock-down Procedures
- Q. Shelter-In-Place Procedures
- R. Evacuation/Relocation
- S. Media Procedures
- T. Post-Crisis Procedures
- U. School Emergency Response Team
- V. Emergency Phone Numbers
- W. Highly Contagious Serious Illness or Pandemic Flu

**VI. MISCELLANEOUS PROCEDURES**

A. Chemical Accidents

Procedures for reporting chemical accidents shall be posted at key locations such as chemistry labs, art rooms, swimming pool areas, and janitorial closets.

**[NOTE: School buildings must maintain Material Safety Data Sheets (M.S.D.S.) for all chemicals on campus. State law, federal law, and OSHA require that pertinent staff have access to M.S.D.S. in the event of a chemical accident.]**

B. Visitors

The school district shall implement procedures mandating visitor sign in and visitors in school buildings. See MSBA/MASA Model Policy 903 (Visitors to School District Buildings and Sites).

The school district shall implement procedures to minimize outside entry into school buildings except at designated check-in points and assure that all doors are locked prior to and after regular building hours.

C. Student Victims of Criminal Offenses at or on School Property

The school district shall establish procedures allowing student victims of criminal offenses on school property the opportunity to transfer to another school within the school district.

**[NOTE: The Every Student Succeeds Act, 20 United States Code, section 6301, et seq.; Title IX, 20 United States Code, section 1681, et seq.; and the Unsafe School Choice Option, 20 United States Code, section 7912, require school districts to establish such transfer procedures.]**

D. Radiological Emergencies at Nuclear Generating Plants [OPTIONAL]

School districts within a 10-mile radius of the Monticello or Prairie Island nuclear

power plants will implement crisis plans in the event of an accident or incident at the power plant.

Questions relative to the creation or implementation of such plans will be directed to the Minnesota Department of Public Safety.

**Legal References:** Minn. Stat. Ch. 12 (Emergency Management)  
Minn. Stat. Ch. 12A (Natural Disaster; State Assistance)  
Minn. Stat. § 121A.035 (Crisis Management Policy)  
Minn. Stat. § 121A.038 (Students Safe at School)  
Minn. Stat. § 121A.06 (Reports of Dangerous Weapon Incidents in School Zones)  
Minn. Stat. § 299F.30 (Fire Drill in School; Doors and Exits)  
Minn. Stat. § 326B.02, Subd. 6 (Powers)  
Minn. Stat. § 326B.106 (General Powers of Commissioner of Labor and Industry)  
Minn. Stat. § 609.605, Subd. 4 (Trespasses)  
Minn. Rules Ch. 7511 (Fire Code)  
20 U.S.C. § 1681, *et seq.* (Title IX)  
20 U.S.C. § 6301, *et seq.* (Every Student Succeeds Act)  
20 U.S.C. § 7912 (Unsafe School Choice Option)  
42 U.S.C. § 5121 *et seq.* (Disaster Relief and Emergency Assistance)

**Cross References:** MSBA/MASA Model Policy 407 (Employee Right to Know – Exposure to Hazardous Substances)  
MSBA/MASA Model Policy 413 (Harassment and Violence)  
MSBA/MASA Model Policy 501 (School Weapons Policy)  
MSBA/MASA Model Policy 506 (Student Discipline)  
MSBA/MASA Model Policy 532 (Use of Peace Officers and Crisis Teams to Remove Students with IEPs from School Grounds)  
MSBA/MASA Model Policy 903 (Visitors to School District Buildings and Sites)  
*Comprehensive School Safety Guide*  
[Minnesota School Safety Center - Resources \(mn.gov\)](http://mn.gov)

**Resolution 2024/2025-023**  
**RESOLUTION SETTING PROPERTY TAX LEVY FOR 2024 PAYABLE 2025**

**WHEREAS**, Minnesota Statutes require that the Board of Education establish a property tax levy and certify that levy to the County Auditor and Minnesota Department of Education prior to December 30th, 2024.

**NOW THEREFORE BE IT RESOLVED BY THE LAKE OF THE WOODS SCHOOL BOARD OF EDUCATION AS FOLLOWS:**

The property tax levy for 2024 payable in 2025 is hereby established as follows:

General Fund	\$884,625.56
Community Services	\$48,327.95
Debt Service	<u>\$1,104,708.00</u>
Total	\$2,037,661.51

Adopted this 16th day of December, 2024 by the Lake of the Woods School Board of Education.

BY: \_\_\_\_\_  
Johnson, Boyd, Chair

ATTEST: \_\_\_\_\_  
Lyon, Tim, Clerk

DATE: December 16, 2024